

The School Board of Broward County, Florida
Treasurer's Office
7720 West Oakland Park Blvd. Suite 319
Sunrise, FL 33351

Signatures on file

December 12, 2006

TO: Principals
FROM: Nell Johnson, Director of Internal Accounts
VIA: Area Superintendent
**SUBJECT: REVISION INTERNAL ACCOUNTS STANDARD PRACTICE
BULLETIN I-308 (HS) "High School Production Shops"**

Attached is the revision to Internal Funds Accounting Standard Practice Bulletin I-308 (HS). The revision was necessary due to changes in collection procedures.

The bulletin is being distributed electronically, via the Internet. Instructions for accessing the Web Page are as follows: <http://www.broward.k12.fl.us/comptroller/> click on Treasurer; then Published Documents, click on Internal Accounts Standard Practice Bulletins. The Internal Accounts Standard Practice Bulletin Log will be displayed. Select I-308 (HS), High School Production Shop.

Please print the appropriate number of copies for each Bookkeeper/Budgetkeeper.

If you cannot access this site, please call 754-321-0576. Any questions regarding the content of this bulletin should be directed to **Nell Johnson, Internal Accounts Director, 754-321-0589.**

HJL/HLR/NJ:vgp

Attachment

cc: Patrick Reilly, Chief Auditor
Robert Crawford, Director of Atlantic Technical Center
John J. Miracola, Director of Career, Technical & Adult Comm Education
Bob Usefof, Curriculum Specialist, Industrial Education
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SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
December 5, 2006

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HIGH SCHOOL PRODUCTION SHOPS

TOPICS IN BULLETIN:

- I. General Information
- II. Production Shop Transactions
- III. **Collection For Services**
- IV. **Gratuities**
- V. **Labor Charges**

EXHIBITS REFERENCED:

- 1 **Automotive Service Technology Production Shop Work Order**
- 2 **Marine Service Technology Production Shop Work Order**
- 3 Perpetual Work Order Inventory Form
- 4 Work Order Log

I. GENERAL INFORMATION

Some High Schools have one or more career and technical education labs that involve income from fees and services. Activities which produce such revenues are referred to as "Production Shops." The acceptance of production work in a school can be justified only to the extent it is of educational benefit to the student(s).

- A. "Production Shops" must ensure that they adhere to School Board Policy 5200, which states, "Business functions conducted by student groups shall be operated in such a manner as to offer a minimum of competition to commercial firms."
- B. Production revenue shall benefit the students or program that generate the funds or the student body.
- C. Clientele:
 - 1. Students currently enrolled in programs
 - 2. School Board employees
 - 3. Non-School Board employees with Administrative approval

II. PRODUCTION SHOP TRANSACTIONS

- A. All production shop transactions must be approved and/or accepted by the instructor and the appropriate high school administrator. There are two District issued forms used to record these transactions. The Automotive

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II. PRODUCTION SHOP TRANSACTIONS (continued)

Service Work Order Form (Exhibit 1) and the Marine Service Work Order Form (Exhibit 2).

- B. Work Order Forms are required to be pre-numbered, produced and controlled at each school by the Bookkeeper. The Bookkeeper will utilize the Perpetual Work Order Inventory Form (Exhibit 3) for tracking the work orders issued to the instructors.
- C. The instructor will be responsible for maintaining a Work Order Log (Exhibit 4) of all work orders completed. The log and completed work orders are to be submitted to the Bookkeeper for audit purposes.
- D. All **payments for services in "Production Shops" MUST be made in cash, personal check, or other approved form of payment.** (Budget Transfers **ARE NOT** acceptable as payment. Schools or Departments must issue a check requisition for payment of **an** invoice.)
- E. **Inventory monitoring and replenishment is a priority of all "Production Shops".**
- F. Labor Charges will apply to ALL work orders. If the instructor or administrator waives labor charges, the Work Order must be documented with the reason for waiving and contain the signatures of the school principal or designee.
- G. **The total fee noted on all work orders will be comprised of the labor charge plus the "cost" of all parts, materials and/or supplies plus applicable sales taxes.**
- H. Parts and/or supplies for "Production Shops" can be supplied by the customer. If the parts/supplies are provided by the customer, this is to be clearly stated on the Work Order under the Description of Work. Generally, when parts are supplied by the customer there is no sales tax charged. (See Standard Practice Bulletin I-313)
- I. Parts and/or supplies for "Production Shops" purchased by the school. When the school purchases the parts or supplies, the invoice from the vendor must include the Work Order number. The work order must include the invoice number and the vendor name from whom the parts were purchased. Generally, when the school purchases any parts, or

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II. PRODUCTION SHOP TRANSACTIONS (continued)

provides parts from school stock, the entire charge of the repair is taxable.
(See Standard Practice Bulletin I – 313)

- a. Parts MUST be charged at “COST” to customer
- b. Parts or supplies must be clearly identified on the Work Order so that the cost of said parts/supplies can be verified.

J. All expenditure made from the “Production Shop” are governed by the limitation set forth in School Board Policy 3320.

K. Although there may exist district funds for the “Production Shop” to purchase equipment for repairs, maintenance, supplies, forms and postage, Section 3.5 of Chapter Seven of the Red Book allows revenue derived from “Production Shops” to be used for these types of purchases.

III. COLLECTION FOR SERVICES

- 1. **The** customer will **submit** the completed work order to the **Instructor**.
- 2. **The Instructor** will check the mathematical accuracy of the work order, and ensure that the sales tax has been charged or document why sales tax was not charged.
- 3. **The Instructor** will **collect the** payment **for services**.
- 4. **The Instructor** will issue a **BC-40P** receipt **to the customer**.
- 5. **The Instructor** will issue the customer their copy of the work order form.
- 6. **The customer receives the service indicated on the work order.**

*NO SERVICE **SHOULD** BE **PERFORMED** BEFORE PAYMENT HAS BEEN RECEIVED.*

- 7. **The Instructor** will submit the **BC-40P** and collections to the **Bookkeeper**.

III. COLLECTIONS FOR SERVICES (continued)

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8. The Bookkeeper will **verify mathematical accuracy, and sales tax charges on the work order.**
9. **The Bookkeeper will issue an official receipt to the instructor.**
10. The Bookkeeper will sign, date and cross-reference the official receipt number on the work order **and BC-4OP book.**

IV. GRATUITIES

Instructors, students or other School Board employees **SHALL NOT** solicit or accept any gratuity or remuneration of any kind or amount for production shop work, as described herein.

V. Labor Charges

Labor Charge will be a minimum of 20% of the current industry rate.



**BROWARD HIGH SCHOOLS
MARINE SERVICE TECHNOLOGY
PRODUCTION SHOP WORK ORDER**

DATE	ENGINE MODEL	ENGINE #1 SN	ENGINE #2 SN
MAILING ADDRESS		CUSTOMER NAME	PHONE
VESSEL NAME		FL #	HOURS

PRODUCTION SHOP WORK ORDER				RECOMMENDED PROCEDURE (NOT PERFORMED)			
SERVICE PROCEDURE	HRS	LABOR COST	SERVICE PROCEDURE	HRS	LABOR COST		
1		12					
2		13					
3		14					
4		15					
5		16					
6		17					
7		18					
8		19					
9		20					
10							
11							

I hereby request that the repair work hereafter set forth be performed on the described marine vehicle/motor pursuant to the terms of the Marine Service Warranty applicable thereto and authorize the use of necessary materials therefore. Such marine vehicle/motor may be operated for test, inspection and delivery purposes. It is understood and agreed that The School Board of Broward County, Florida (SBBC) shall not be responsible for any loss or damage to marine or articles left in marine vehicles due to fire, theft, or any other cause beyond SBBC's control. Any controversy or claim arising out of, or relating to this contract or the breach thereof, shall be litigated in the courts having jurisdiction in and for Broward County, Florida. I have discussed this project with the instructor and agree to his proposed work schedule. I understand and agree that this work will be performed by students and will be done solely at my own risk, and hereby absolve SBBC from any responsibility or blame whatsoever for any loss, delay or unsatisfactory workmanship resulting from this repair order. The only warranties applying to the part(s) installed in accordance with this repair order are those that may be offered by the manufacturer. SBBC hereby expressly disclaims all warranties, either express or implied, including any warranty of merchantability or fitness for a particular purpose, and SBBC neither assumes nor authorizes any other person to assume for it any liability in connection with services provided under the terms of this repair order. Nothing herein shall be deemed a waiver by SBBC of sovereign immunity or of any rights conferred by Section 768.28, Fla.Stat.

Signed: _____ Date: _____

Repair Order Written by (Print): _____
Date Job Started: _____ Completed _____
Instructor's Signature _____ Date: _____
Administrator's Signature _____ Date: _____

Please read carefully, check one of the statements below, and sign. I understand that under State Law, I am entitled to a written estimate.
If my final bill will exceed \$50.00
I request a written estimate.
I do not request a written estimate as long as the repair costs do not exceed \$ _____
The shop may not exceed this amount without my written or oral approval.
I do not request a written estimate.
Date: _____
Estimated charges: _____
Signed: _____

TOTAL LABOR	
SHOP FEE	\$60.00
SUBTOTAL	
BALANCE DUE	▶

PARTS NEEDED TO COMPLETE JOB
ALL PARTS SUPPLIED BY CUSTOMER UNLESS OTHERWISE STATED

QTY	PART #	DESCRIPTION	PRICE	QTY	PART #	DESCRIPTION	PRICE
1			14				
2			15				
3			16				
4	1		17				
5			18				
6			19				
7			20				
8			21				
9			22				
10			23				
11			24				
12			25				
13			26				

OPERATOR/OWNER'S OPERATION OBSERVATIONS AND NOTES

MECHANIC'S JOURNAL

Exhibit 3

Perpetual Work Order Inventory Form

Bookkeeper

School: _____

School Year: _____

[illegible]

Exhibit 4

WORK ORDER LOG

Teachers

All Work Orders Must be Accounted for on the Work Order Log

1. Enter Work Order Number. Numbers must be consecutive. (ie., 1, 2, 98-1, 98-2 etc.)
2. Enter the name for whom the work is being done.
3. Enter the total amount of the work order – including tax, if applicable.
4. Enter the total amount for all the work orders listed.

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AUTOMOTIVE SERVICE TECHNOLOGY

Learning Activity Sheet

Course Title: _____ Student: _____

Term: _____ Instructor: _____

ASE Area: _____

ASE Objective: _____

Task #1 _____ #4 _____ Flat Rate Time:

#2 _____ #5 _____

#3 _____ #6 _____ Actual Time _____

Actual Time

Start: _____

Ending:_____

Total: _____

Equipment needed for Job:

Additional Time

Diagnosis Procedures:

Verify the complaint ☐

☐ Perform preliminary checks

Check bulletins and troubleshooting hints ☐

Perform service manual diagnostic checks ☐

Perform service manual diagnostic procedures ☐

Other: _____

Diagnostic Findings: _____

Remedy: _____

Evaluation of Repair: (Instructor use only)

Validation of the test: (instructor use only)

Revised 11/14/2022

AUTOMOTIVE COLLISION REPAIR AND REFINISHING

Learning Activity Sheet

Course Title: _____ Student: _____

Term: _____

Instructor: _____

S.P.S.: _____

ASE Objective: _____

Task #1 _____ #4 _____ Flat Rate Time: _____

#2 _____ #5 _____

#3 _____ #6 _____ Actual Time _____

Flat Rate Time:

Actual Time

Start: _____

Equipment/Supplies needed for Job:

Ending: _____

Total: _____

Additional Time

Diagnosis Procedures:

Prepare damage report ()

Perform structural damage analysis	()
Perform structural damage analysis	()

Determine repair procedures	()
-----------------------------	-----

Prepare parts list	()
--------------------	-----

Determine and plan methods and order of repair ()
()

Other: _____

Evaluation of Repair: (Instructor use only)



**BROWARD TECHNICAL
CENTERS
MARINE SERVICE TECHNOLOGY
PRODUCTION SHOP WORK ORDER**

DATE	ENGINE MODEL	ENGINE #1 SN	ENGINE #2 SN
MAILING ADDRESS	CUSTOMER NAME	PHONE	
COUNTY #	FL #	WO#	

PRODUCTION SHOP WORK ORDER ALL PARTS SUPPLIED BY CUSTOMER

SERVICE PROCEDURE	HRS	LABOR	SERVICE PROCEDURE	HRS	LABOR	Qty	Part #	Description	Price
1		12							
2		13							
3		14							
4		15							
5		16							
6		17							
7		18							
8		19							
9		20							
10		21							
11									

I hereby request that the repair work hereafter set forth be performed on the described marine vehicle/motor vehicle pursuant to the terms of the Marine Vehicle Warranty applicable thereto and authorize the use of necessary materials therefore. Such vehicle may be operated for test, inspection and delivery purposes. It is understood and agreed that The School Board of Broward County, Florida (SBBC) shall not be responsible for any loss or damage to cars or articles left in cars due to fire, theft, or any other cause beyond SBBC's control. Any controversy or claim arising out of, or relating to this contract or the breach thereof, shall be litigated in the courts having jurisdiction in and for Broward County, Florida. I have discussed this project with the instructor and agree to his proposed work schedule. I understand and agree that this work will be performed by students and will be done solely at my own risk, and hereby absolve SBBC from any responsibility or blame whatsoever for any loss, delay or unsatisfactory workmanship resulting from this repair order. The only warranties applying to the part(s) installed in accordance with this repair order are those that may be offered by the manufacturer. SBBC hereby expressly disclaims all warranties, either express or implied, including any warranty of merchantability or fitness for a particular purpose, and SBBC neither assumes nor authorizes any other person to assume for it any liability in connection with services provided under the terms of this repair order. Nothing herein shall be deemed a waiver by SBBC of sovereign immunity or of any rights conferred by Section 768.28, Fla.Stat.

Repair Order Written By

(Print): _____

Date Job Started: _____ **Completed:** _____

Instructor (Sign): _____

Administration/Dept Chair

(Sign): _____ **Date** _____

and sign:

Please read carefully, check one of the statements below, if my final bill will exceed \$50.00, I request a written estimate.

I do not request a written estimate as long as the repair costs do not exceed \$_____.

The shop may not exceed this amount without my written or oral approval. I do not request a written estimate.

Date: _____ Estimated charges: _____ Signed: _____

TOTAL LABOR	
SHOP FEE	
SUBTOTAL	
ESTIMATED CHARGES	
DATE	
SIGNED	
BALANCE DUE	

EXHIBIT 5

WORK ORDER LOG

Teachers

All Work Orders Must be Accounted for on the Work Order Log

1. Enter Work Order Number. Numbers must be consecutive. (ie., 1, 2, 98-1, 98-2 etc.)
2. Enter the name for whom the work is being done.
3. Enter the total amount of the work order – including tax, if applicable.
4. Enter the total amount for all the work orders listed.

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