



OFFICE OF CAREER EDUCATION

• Phone: 330-761-3130 • Fax: 330-761-3242 • Web: www.apscareers.com

BULLETIN # 15 : *Customer Sales & Service*

We ask your cooperation in implementing and/or reinforcing the following in order to help to improve the program for students, the customers you serve and provide uniformity concerning services and charges throughout the school system. If you have any questions, please call or email your Career Education Coordinator. ***New to these Career Education programs: SALES TAX (6.75%) must be charged in programs which provide certain services to 'customers.'*** See the following page for the list of taxable sales items. ***These items will be updated frequently, and it is imperative that you continue to check for additions, deletions, etc.***

IMPORTANT: Programs which provide products or services (oil changes, wood, etc.) to 'customers' must use income generated from these activities to offset all related expenses. "General fund" money (your annual Career Education program allocation) is only to be used to purchase program/instructional supplies and materials for student use (workbooks, hand tools, warehouse materials – rags, paper, etc.).

- **Correlation with the curriculum** (only work appropriate for the instructional program) is the determining factor regarding what jobs are to be accepted.
 - • Older auto bodywork is normally not appropriate.
 - • Excessive major engine overhaul is to be avoided.
 - • Availability of parts and supplies should be important factors in the jobs to be accepted.
 - • Jobs requiring extended periods of time (several months) should be avoided.
 - • Jobs which are excessively repetitive must not be accepted.
- Work to be performed, *including work required beyond the original work order*, must be agreed to by the customer before work begins:
 - • When possible, jobs should be firmly quoted in advance of fabricating, producing, servicing, or repairing; e.g., exhaust system replacement, tune-up, brakes, welding fabrications, construction projects, banquets, baked goods, slip covers, etc.
 - • Where applicable, a diagnosis must be made to determine parts replacement at which time the customer should be informed of estimated repair costs.
- **Equal charges should be made to all customers** and expressed on the work order or receipt. Each customer is to be charged for the cost of parts or supplies plus a 10% or predetermined service charge and tax, when appropriate. **There are no exceptions.**
 - • The service charge may cover the cost or breakage of parts or supplies, solvents, rags, replacement of tools, theft or personal property, food spoilage, etc., in your lab.
 - • Work orders and/or receipts are required for each customer as part of your record keeping system.
 - • Special jobs, services or products prepared in certain courses may require a **flat rate or unit** charge. Charges should be clearly defined and approved by the Office of Career Education.
- Repaired or serviced items must be **clean and in good condition before leaving your lab.** Please allow sufficient time to check work performed before release to the customer.
- Payment in full, **either cash or check**, should be made at the time of pick-up for services rendered. **No credit is to be extended to any customer.**
- All programs should use a cash register to record monetary transactions.
- Acceptable accounting procedures must be implemented (Bulletin 14).
- Students are not to be excused from class to obtain parts, food or supplies. Vendors must deliver parts or supplies to the school or other provisions must be made for pick up.
- Students may not be placed on 'live work;' e.g., cars, serve customers, etc., until they have received proper instructional training, *including safety instruction*, and exhibit acceptable proficiencies.
- Students are NOT to be paid for service performed.

Bulletin #15 (Continued)

NOTE: These lists are not all-inclusive. Determining what sales are taxable is an ongoing process. If you sell an item, and it is not include in either list, please call Career Education at 330-761-3131.

LIST OF TAXABLE SALES	LIST OF NON-TAXABLE SALES
<p>Restaurant Management</p> <ul style="list-style-type: none"> • Meals served to adults (consumed IN the restaurant) • Soft drinks 	<p>Restaurant Management</p> <ul style="list-style-type: none"> • Meals served to students • Catering events • Meals served to adults on a take-out basis
<p>Marketing Stores</p> <ul style="list-style-type: none"> • Soft drinks • Sodas • Slush puppies and similar beverages • Root beer • Sport drinks, such as Gatorade • Lemonade • Water • Facial tissues • Clothing • Cough drops • Balloons • Flowers • Vending machine sales where students tock the machines and collect the money. 	<p>Marketing Stores</p> <ul style="list-style-type: none"> • Candy • Food • Doughnuts • Cookies • Snacks • School supplies, such as pencils, pens, notebooks, paper, folders, etc. • Gum • Locks • Newspapers • Pure fruit juices • Coffee • Tea and iced tea • Cocoa products, such as hot chocolate
<p>Cosmetology</p> <ul style="list-style-type: none"> • Sale of products such as shampoo, hair spray, conditioners, color products, etc. 	<p>Cosmetology</p> <ul style="list-style-type: none"> • Services sold to customers such as cuts, perms, colorings, sets, etc. • Sales of supplies, kits, textbooks, workbooks, etc. to students.
<p>Animal Management Technology</p> <ul style="list-style-type: none"> • Cost of materials used in job/service • Sale of tangible products such as pet supplies, pet food, etc. 	<p>Animal Management Technology</p> <ul style="list-style-type: none"> • Price of labor used in job/service
<p>All Other Career Education Programs</p> <ul style="list-style-type: none"> • Cost of materials/parts used in job/service 	<p>All Other Career Education Programs</p> <ul style="list-style-type: none"> • Price of labor used in job/service