

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Finance and Tax Committee

BILL: SB 1248
 INTRODUCER: Senator Wise
 SUBJECT: Public K-12 Instructional Materials
 DATE: March 9, 2009 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Carrouth</u>	<u>Matthews</u>	<u>ED</u>	Favorable
2.	<u>Fournier</u>	<u>McKee</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>EA</u>	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

The bill requires each school principal to recoup 100 percent of the replacement costs from students and their parents for any instructional materials that are lost or damaged by students, instead of the 50 to 75 percent recoupment rate provided in current law for materials more than 1 year old.

It is not possible to estimate potential additional revenue or reduced costs to the school districts.

This bill substantially amends section 1006.28 of the Florida Statutes.

II. Present Situation:

Section 1002.20(19)(a), F.S., entitles each public school student to sufficient instructional materials in the core courses of mathematics, language arts, social studies, science, reading, and literature. Section 1006.28, F.S., says that the district school board has the duty to provide adequate instructional materials for all students, and the school superintendent has the duty to recommend plans for distributing and accounting for textbooks and other instructional materials. Subsection (3) of that section requires that funds be collected by each school principal from students or their parents for instructional materials that are lost or damaged, but allows district school boards to adopt policies that impose a penalty in lieu of collecting the funds. These penalties may include suspension from participating in extracurricular activities or satisfaction of the debt by the student through community service activities at the school site. This section further specifies that a student (or the student's parent) be held responsible for 50-75 percent of

the actual cost to replace the material, depending on the extent of the damage and provided the material has been in use for over one year.¹

The Department of Education and the Florida Association of District Instructional Materials Administrators (FADIMA) jointly conducted a survey of Florida's school districts in an attempt to determine the extent of financial losses for lost and damaged instructional materials. Of the sixty-six responding school districts,² many reported financial losses. However, the majority of districts were unable to calculate an actual dollar amount due, in part, to ineffective inventory control or inadequate debt collection practices or record keeping. The school districts used varying methods to calculate losses; however, based on estimates from school districts that carefully track instructional materials expenditures as well as estimates provided by the Florida School Book Depository,³ it is estimated that school districts lose upwards of five percent of student assigned instructional materials. Little information is available about how much of this cost is recouped through payments by students or their parents.

Section 1006.28, F.S., additionally specifies that all funds collected at the school level for lost and damaged instructional material be transmitted to the district superintendent.⁴ The *Best Practices and Indicators* developed by the Office of Program Policy and Government Accountability (OPPAGA)⁵ further encourages school districts to maximize the collection of money due to lost or damaged instructional materials and to use the money to offset the costs of new instructional materials.⁶ Many school districts indicated in the survey that they have or will soon purchase electronic tracking systems for their instructional materials in an effort to maintain more effective inventory control and reduce financial losses.

Subsection (14) of s. 1002.20, F.S., provides that students and their parents have a right to receive student report cards on a regular basis; withholding grades or progress reports is not available as incentive for returning or paying for lost instructional materials.

III. Effect of Proposed Changes:

The bill would require each school principal to recoup from students or their parents 100 percent of the replacement costs of lost or damaged instructional materials, unless a penalty in lieu of payment authorized by a district school board rule—suspension from participation in extracurricular activities or community service—is imposed. This provision could result in additional revenue to local school districts, or lower costs if fewer textbooks are lost or damaged.

Other Potential Implications:

¹ s. 1006.28(3)(b)

² Gulf County School District did not respond.

³ <http://www.fsbdc.com/>

⁴ s. 1006.28(2)(a), F.S.

⁵ The Office of Program Policy and Governmental Accountability is directed under s. 1008.35, F.S., to develop best financial management practices for school districts.

⁶ See Office of Program Policy and Governmental Accountability - http://www.oppaga.state.fl.us/reports/pdf/bestprac_indicators2002.pdf

Because funds currently collected for lost and damaged instructional materials are reallocated to the district instructional material account, school principals that pursue reimbursement from students or their families may receive little direct benefit for their efforts.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Students and their families would be held accountable for the actual replacement costs of lost and damaged instructional materials, unless they are subject to a penalty in lieu of payment.

C. Government Sector Impact:

Because districts use varying methods to determine annual losses and do not track how much of this loss they recoup under current law, it is not possible to estimate potential additional revenue or reduced costs to school districts.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
