

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 Education Pre-K - 12 Committee

BILL: SB 1248

INTRODUCER: Senator Wise

SUBJECT: Instructional Materials

DATE: February 23, 2009

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Carrouth	Matthews	ED	Favorable
2.			FT	
3.			EA	
4.				
5.				
6.				

I. Summary:

The bill would authorize local school districts to recoup 100 percent of the replacement costs from students and their parents for instructional materials that are lost or damaged by students.

This bill substantially amends section 1006.28 of the Florida Statutes.

II. Present Situation:

Section 1006.28, F.S., requires that funds be collected by the school principal for instructional materials assigned to students that are lost or damaged. This section further specifies that a student (or the student's parent) only 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 When replacing the instructional materials, however, school districts do so at full cost.² This current provision in law forces most school districts to access existing or future instructional materials allocations and results in substantial financial losses for many school districts.³

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

¹ s. 1006.28(3)(b)

² Florida statutes also require that the school district make available instructional materials sufficient to supply each student with a major tool of instruction in all core content areas.

³ Findings included in a survey of school districts conducted jointly by the Office of Instructional Materials (FLDOE) and the Florida Association of District Instructional Materials Administrators (FADIMA).

sixty-six responding school districts,⁴ all reported financial losses. However, some districts were unable to calculate an actual dollar amount due, in part, to ineffective inventory control or inadequate debt collection practices. 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,⁵ it is estimated that school districts lose upwards of five percent of student assigned instructional materials. If these estimates are accurate, Florida has experienced upwards of \$63.6 million in instructional materials losses over the last five fiscal years.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.

Section 1006.28, F.S., additionally specifies that all funds collected at the school level for lost and damaged IM be transmitted to the district superintendent.⁷ The *Best Practices and Indicators* developed by the Office of Program Policy and Government Accountability (OPPAGA)⁸ 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.⁹

III. Effect of Proposed Changes:

The bill would authorize district school boards to recoup from students or their parents 100 percent of the replacement costs of lost or damaged instructional materials. This provision, if enacted into law, could result in substantial cost savings to the state and local school districts.

Because funds currently collected for lost and damaged instructional materials are reallocated to the district IM account, there may be little or no incentive for school principals to pursue reimbursement from students or their families. The Legislature may wish to consider changes to statute that would allow for funds to be returned directly to the school instructional materials account, possibly providing an incentive for principals to be more aggressive in recouping funds.

Additionally, the joint survey results included recommendations to communicate to students and parents the actual cost to provide instructional materials to students and the amount of money invested by taxpayers, in an effort to promote greater student accountability and care for school property. This recommendation could easily be implemented by directing publishers to include this information in state adopted materials.¹⁰

Several districts indicated in the joint survey that their school board policies include alternate reimbursement provisions such as community or school volunteer work for students who are financially unable to pay for lost and damaged instructional materials. Current provisions in law

⁴ Gulf County School District did not respond.

⁵ <http://www.fsbdc.com/>

⁶ Based on five percent of instructional materials categorical appropriations from 2004-05 through 2008-09.

⁷ s. 1006.28(2)(a), F.S.

⁸ 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.

⁹ See Office of Program Policy and Governmental Accountability - http://www.oppaga.state.fl.us/reports/pdf/bestprac_indicators2002.pdf

¹⁰ See *Specifications to Publishers* - http://www.fldoe.org/bii/instruct_mat/imaover.asp

that authorize alternate reimbursement practices such as student volunteer work will not be jeopardized under the provisions of the bill.

Other Potential Implications:

This bill would potentially preserve the state's resources and deter the destruction of school district property at a time when the budget may be reduced under the current economic climate. However, potential savings could be mitigated by poor inventory control at the school district level.

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.

C. Government Sector Impact:

Because districts use varying methods to determine figures for annual losses, it is not possible to accurately estimate potential cost savings to school districts and the state. Based on data provided by some school districts, financial savings could be estimated as high as \$12.97 million for FY 2008-2009.¹¹ However, these savings could be mitigated by poor inventory control at some school districts.

VI. Technical Deficiencies:

None.

¹¹ Districts estimate that annual losses account for approximately 5 percent of all instructional materials.

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.
