

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative Kilmer offered the following:

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3 **Amendment (with title amendment)**

4 Remove line(s) 40-120 and insert:

5 program's revenue and expenditure experience for the current and  
6 prior 4 fiscal years. The calculation of the profit and loss for  
7 the program shall include all revenue and costs, including  
8 indirect costs as defined in s. 1010.21(2), and shall be  
9 reported to the Department of Education and the district school  
10 board within 60 days after the end of the district's fiscal  
11 year.

12 (b) School food service programs in the state should  
13 strive to operate in an efficient manner and require no  
14 supplement of operating funds from the school district, which  
15 funds are best used for other education-related activities. Each  
16 school district is encouraged to ensure that the authority,

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17 accountability, and responsibility for all revenue and costs,  
18 including, but not limited to pricing, offerings, purchasing,  
19 equipment, hiring, pay scales, promotion, retention, discipline  
20 and termination of employees, and other costs associated with  
21 the profitability of food services programs be vested in the  
22 district food service directors, in collaboration with school  
23 administrators. School districts shall ensure that such  
24 authority does not interfere with the ability of school  
25 administrators to provide for the safety and welfare of  
26 students, as provided by law.

27 Section 2. Paragraph (d) is added to subsection (2) of  
28 section 1010.20, Florida Statutes, to read:

29 1010.20 Cost accounting and reporting for school  
30 districts.--

31 (2) COST REPORTING.--

32 (d) The Department of Education shall annually prepare a  
33 report for submission to the President of the Senate, the  
34 Speaker of the House of Representatives, and the State Board of  
35 Education by October 1 of each year that identifies the school  
36 food service expenditures of each school district that are  
37 reported pursuant to s. 1006.06(6), including a narrative  
38 description of the extent to which school food services are  
39 self-supporting.

40 Section 3. Section 1010.21, Florida Statutes, is amended  
41 to read:

42 1010.21 Indirect costs.--

43 (1) District school boards shall assess district indirect  
44 costs only for services received by the program or institution

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45 against which such cost is assessed. When assigning each  
46 specific indirect cost to multiple programs or institutions,  
47 district school boards shall identify one basis for the  
48 assessment of such cost and shall maintain the same basis for  
49 assigning such cost to each program or institution.

50 (2) School districts shall identify all indirect costs  
51 relating to school food service programs when preparing analyses  
52 of program efficiency. Costs relating to school food service  
53 programs shall include, but are not limited to, building  
54 maintenance and depreciation, utilities, waste removal, pest  
55 control, insurance, storage and distribution, printing,  
56 administration of payroll, employee benefits and retirement,  
57 purchasing, human resources, accounts payable and receivable  
58 processing, and all other administrative services performed by  
59 district staff to which a benefit to the school food service  
60 program is derived. Indirect costs of the school food service  
61 program shall include only those costs relating to the food  
62 service program and shall be prorated to the school food service  
63 program if the indirect costs also relate to other district  
64 operations.

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67 ===== T I T L E A M E N D M E N T =====

68 Remove line(s) 7-14 and insert:  
69 requiring a cost accounting report; encouraging school districts  
70 to ensure that responsibility for revenue and costs is vested in  
71 district food service directors; amending s. 1010.20, F.S.;