Florida Senate - 2004

By the Committee on Education; and Senator Posey

304-2664-04

1	A bill to be entitled
2	An act relating to public school food service
3	programs; amending s. 1006.06, F.S.; revising
4	provisions relating to the establishment of
5	school food service programs; encouraging
б	collaboration between certain personnel;
7	requiring district school boards to analyze the
8	operational efficiency of school food service
9	programs; requiring a cost accounting report;
10	prescribing goals for school food service
11	programs; requiring reports to the Department
12	of Education and district school boards;
13	amending s. 1010.20 F.S.; requiring the
14	Department of Education to report to the
15	Legislature and the State Board of Education
16	the food service expenditures of each school
17	district and the extent to which the services
18	are self-supporting; amending s. 1010.21, F.S.;
19	defining indirect costs for food service
20	expenditure reporting; providing an effective
21	date.
22	
23	Be It Enacted by the Legislature of the State of Florida:
24	
25	Section 1. Subsection (1) of section 1006.06, Florida
26	Statutes, is amended, and subsection (6) is added to that
27	section, to read:
28	1006.06 School food service programs
29	(1) In recognition of the demonstrated relationship
30	between good nutrition and the capacity of students to develop
31	and learn, it is the policy of the state to provide standards
	1

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

1 for school food service and to require district school boards to establish and maintain an appropriate private school food 2 3 service program consistent with the nutritional needs of students. 4 5 (6)(a) Beginning with the 2004-2005 school year, each 6 school district shall analyze the operational efficiency of 7 its school food service program. The analysis shall include a 8 review of the financial condition of the school food service program presented in a financial statement format and a review 9 10 of the program's revenue and expenditures experience for the current and prior 4 fiscal years. The calculation of the 11 12 profit and loss for the program shall include all revenue and 13 costs, including indirect costs as defined in s. 1010.21(2), and shall be reported to the Department of Education and the 14 district school board within 60 days after the end of the 15 16 district's fiscal year. 17 (b) School food service programs in the state should 18 strive to operate in an efficient manner and require no supplement of operating funds from the school district, which 19 funds are best used for other education-related activities. 20 21 Each school district is encouraged to ensure that the 2.2 authority, accountability and responsibility for all revenues 23 and costs, including, but not limited to pricing, offerings, purchasing, equipment, hiring, pay scales, promotion, 2.4 retention, discipline and termination of employees, and other 25 costs associated with the profitability of food services 26 27 programs be vested in the district food service directors, in 2.8 collaboration with school administrators. School districts shall ensure that such authority does not interfere with the 29 ability of school administrators to provide for the safety and 30 welfare of students, as provided by law. 31

CODING: Words stricken are deletions; words underlined are additions.

1 Section 2. Paragraph (d) is added to subsection (2) of section 1010.20, Florida Statutes, to read: 2 3 1010.20 Cost accounting and reporting for school 4 districts.--5 (2) COST REPORTING. -б (d) The Department of Education shall annually prepare 7 a report for submission to the President of the Senate, the 8 Speaker of the House of Representatives, and the State Board of Education by October 1 of each year that identifies the 9 school food service expenditures of each school district that 10 are reported pursuant to s. 1006.06(6), including a narrative 11 12 description of the extent to which school food services are 13 <u>self-supporting.</u> Section 3. Section 1010.21, Florida Statutes, is 14 amended to read: 15 1010.21 Indirect costs.--16 17 (1) District school boards shall assess district 18 indirect costs only for services received by the program or institution against which such cost is assessed. When 19 assigning each specific indirect cost to multiple programs or 20 21 institutions, district school boards shall identify one basis 2.2 for the assessment of such cost and shall maintain the same 23 basis for assigning such cost to each program or institution. (2) School districts shall identify all indirect costs 2.4 relating to school food service programs when preparing 25 analyses of program efficiency. Costs relating to school food 26 service programs shall include, but are not limited to, 27 2.8 building maintenance and depreciation, utilities, waste removal, pest control, insurance, storage and distribution, 29 printing, administration of payroll, employee benefits and 30 retirement, purchasing, human resources, accounts payable and 31

CODING: Words stricken are deletions; words underlined are additions.

1 receivable processing, and all other administrative services 2 performed by district staff to which a benefit to the school food service program is derived. Indirect costs of the school 3 4 food service program shall include only those costs relating 5 to the food service program and shall be prorated to the 6 school food service program if the indirect costs also relate 7 to other district operations. Section 4. This act shall take effect upon becoming a 8 9 law. 10 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN 11 COMMITTEE SUBSTITUTE FOR 12 Senate Bill 2374 13 The committee substitute eliminates the Task Force to create a 14 district cost accounting format and the required district requests for information from the private sector for food 15 services programs. The committee substitute: 16 -requires district school boards to analyze the operational 17 efficiency of food services programs. 18 -requires cost accounting reports. 19 -prescribes goals for the program and reports by the Department of Education to the State Board of Education and 20 the Legislature. 21 -defines indirect costs for purposes of food service expenditure reporting. 22 23 2.4 25 26 27 28 29 30 31

CODING: Words stricken are deletions; words underlined are additions.