



Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

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"The vision of the Baker County School Board is to prepare individuals to be lifelong learners, self-sufficient and responsible citizens of good character."

AGENDA SCHOOL BOARD MEETING (Open to the Public) Tuesday, February 16, 2021 - 5:00 p.m. District School Board Room (270 South Boulevard East, Macclenny, Florida)		
SUPPLEMENTAL MINUTE BOOK #49 PAGE #14		
I.	A. Invocation	
	B. Pledge of Allegiance	
II.	CALL TO ORDER – 5:00 P.M.	
III.	ROLL CALL OF MEMBERS	
IV.	PUBLIC HEARINGS – 5:05 P.M. (if any)	
V.	RECOGNITIONS / PRESENTATIONS	
	➤ Recognize Retiree David Davis (Hire Date: 09/18/1987 ; Retire Date: 06/30/2020)	
	➤ Recognize Retiree Wanda Conner (Hire Date: 10/26/2009 ; Retire Date: 09/04/2020)	
	➤ Recognize Retiree Jewel Ishmael (Hire Date: 08/10/2017 ; Retire Date: 11/06/2020)	
	➤ Recognize Retiree Sherri Kaeck (Hire Date: 11/04/1988 ; Retire Date: 09/30/2020)	
	➤ Recognize Shira Callahan of Meridian Behavioral Healthcare	
VI.	APPROVAL TO CORRECT AND/OR ADD ITEMS TO THE FINAL AGENDA	
VII.	REMOVAL OF ROUTINE ITEMS	
VIII.	APPROVAL OF ITEMS FOR ACTION	
	A. Approval of Routine Items	CONTACT
	A. 1. Approval of the Personnel Items List for Approval on February 16, 2021.	Sherrie Raulerson (259-0401)
	A. 2. Approval of the Minutes of the February 1, 2021, School Board Meeting.	Sherrie Raulerson (259-0401)

Baker County School Board Meeting Agenda (Tuesday, February 16, 2021) - Page 1 of 3
Minute Book # 39

Supplemental Minute Book #49 Page #14

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McNarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

	A.	3.	Approval of the January 2021 District Property Inventory.	Denny Wells (259-5420)
	B.		Approval of Removed Routine Items.	N/A
	C.		Approval of the Internal Accounts Audit for the Period Ending June 30, 2020.	Teri Ambrose (259-0418)
	D.		Approval of the 2020-2021 Five Year District Facilities Work Plan.	Teri Ambrose (259-0418)
IX.	CITIZEN INPUT (A Citizen Input form must be completed and submitted to the Board Secretary PRIOR to the beginning of the meeting if you wish to address the Board. You will be called on by the Chairman at the appropriate time. Presentations/comments are limited to ten (10) minutes.)			
X.	INFORMATION AND ANNOUNCEMENTS			
XI.	ADJOURN			

NOTICE

Any person who desires to appeal any decision made by the School Board with respect to any matter considered at the above mentioned meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which an appeal may be based.

PERSONNEL ITEMS LIST FOR APPROVAL ON FEBRUARY 16, 2021

RESIGNATION LIST FOR APPROVAL ON FEBRUARY 16, 2021						
LAST NAME	FIRST NAME	M.I.	SPECIAL NOTE	POSITION	LOCATION	TERMINAL DATES
Brady	Alana			Teacher, Science (197 Days)	Baker County Middle School	February 8, 2021
Givens	Yancey			Custodian (197 Days, 8 Hours)	Baker County High School	January 29, 2021
Lauramore	Kyle		Job Abandonment	Bus Aide (186 Days)	Transportation	December 2, 2020

SUPPLEMENT LIST FOR APPROVAL ON FEBRUARY 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	TERMINAL DATES
Canaday	Brock		Baker County High School	Head Coach, Girls Flag Football	Board Approved Rate	2020-2021
Hamel	Rena		Baker County High School	Assistant Coach, Girls Track	Board Approved Rate	2020-2021
Harrell	Nathan		Baker County High School	Assistant Coach, Boys Track	Board Approved Rate	2020-2021
Lokey	Tyler	RESCIND Previously Approved on August 17, 2020	RESCIND Baker County High School	RESCIND Assistant Coach, Girls Track	RESCIND Board Approved Rate	RESCIND 2020-2021

SUPPLEMENT LIST FOR APPROVAL ON FEBRUARY 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Lokey	Tyler	RESCIND Previously Approved on August 17, 2020	RESCIND Baker County High School	RESCIND Assistant Coach, Boys Track	RESCIND Board Approved Rate	RESCIND 2020-2021
Lokey	Tyler		Baker County High School	Head Coach, Boys Track	Board Approved Rate	2020-2021
Mann	Martha	RESCIND Previously Approved on August 17, 2020	RESCIND Keller Intermediate School	RESCIND Custodian Coordinator	RESCIND Board Approved Rate	RESCIND 2020-2021, Effective January 20, 2021
Roberts	Vanessa		Baker County High School	Assistant Coach, Girls Flag Football	Board Approved Rate	2020-2021
Williams	Gregory		Keller Intermediate School	Custodian Coordinator	Board Approved Rate - Prorated	2020-2021 Effective January 21, 2021

CONSULTANT CONTRACT LIST FOR APPROVAL ON FEBRUARY 16, 2021				
LAST NAME	FIRST NAME	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Kent	Jeremy	Train Students for Forklift Certification and Employability Skills	\$100.00 Per Student / Maximum 1 Day / Funding Source: General	January 25, 2021

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON FEBRUARY 16, 2021				
LAST NAME	FIRST NAME	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Orender	Aaron Crews	Baker County Middle School Assistant Baseball Coach	\$1,000.00 Flat Fee / Funding Source: General	February 1, 2021 - May 26, 2021

LEAVE LIST FOR APPROVAL ON FEBRUARY 16, 2021					
LAST NAME	FIRST NAME	MT	FOR DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Burnett	Susan		10 Days	Illness in the Line of Duty	November 30, 2020 - December 11, 2020
Cabiya	Belinda		1 Day	Illness in the Line of Duty	January 27, 2021
Johns	Sandra		57 Days	Personal Leave Without Pay - Medical	February 2, 2021 - May 4, 2021

SUBSTITUTE LIST FOR APPROVAL ON FEBRUARY 16, 2021					
LAST NAME	FIRST NAME	MT	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Bahl	Savanna		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	February 1, 2021
Williams	Gregory		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	February 4, 2021

**MINUTES
SCHOOL BOARD MEETING
(Open to the Public)**

**Monday, February 1, 2021 - 5:00 p.m.
District School Board Room (270 South Boulevard East, Macclenny, Florida)**

SUPPLEMENTAL MINUTE BOOK #49 PAGE #13

The Baker County School Board met on Monday, February 1, 2021, at 5:00 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of this meeting was to hold the regularly scheduled Board meeting. Chairperson Paula T. Barton announced that Tiffany McInarnay was going to give the invocation followed by the Pledge of Allegiance led by Bonnie Jones.

CALL TO ORDER – 5:00 P.M.

Chairperson Barton called the meeting of the Baker County School Board to order and asked for a roll call of members. The following Board Members were present to wit: Chairperson Paula T. Barton, Vice-Chairperson Tiffany McInarnay, Richard “Dean” Griffis, Charlie M. Burnett, III (Artie), and Amanda Hodges. Superintendent Sherrie Raulerson and School Board Attorney John W. Caven, Jr. were both in attendance at the meeting.

PUBLIC HEARINGS – 5:05 P.M. (if any)

There were no public hearings at this meeting.

RECOGNITIONS / PRESENTATIONS

- **Recognize the 2020-2021 Teachers of the Year** (*PKK - Morgan Craven, MES - Wendy Smith, WES - Pam Smith, KIS – Staci Crawford, BCMS - Jacob Cranford, BCHS - Jennifer Hite*)

Superintendent Raulerson recognized and presented each of the 2020-2021 Teachers of the Year with a check in the amount of \$200, less taxes, with the exception of the District Teacher of the Year.

- **Recognize the 2020-2021 District Teacher of the Year: Wendy Smith - Macclenny Elementary School**

Superintendent Raulerson presented Wendy Smith with a District Teacher of the Year plaque and noted that she would receive a check from the State of Florida at a later date. Mrs. Smith will now go on to compete with District Teachers of the Year from around the state to be Florida’s 2022 Teacher of the Year.

- **Recognize the 2020-2021 School Related Employees of the Year** (*PKK-Debra Echols, WES-Sheila Lauramore, MES-Margie Hill, KIS-Becky Keast, BCMS-Karma Smith, BCHS-*

Stephanie Wingard, TRANS-Terry Crews, AUX/MAINT-Mary Hodges, District Office-Terry Lankford)

Superintendent Raulerson presented each of the School Related Employees of the Year with a check in the amount of \$200, less taxes, with the exception of the District School Related Employee of the Year. (Honorees Sheila Lauramore and Mary Hodges were not present for the meeting.)

- **Recognize the 2020-2021 District School Related Employee of the Year: Margie Hill - Macclenny Elementary School**

Superintendent Raulerson presented Margie Hill with a plaque commemorating her selection by the selection committee to represent our district as the District School Related Employee of the Year. Mrs. Hill will receive a check from the State of Florida at a later date.

APPROVAL TO CORRECT AND/OR ADD ITEMS TO THE FINAL AGENDA

There were no corrections or additions to the agenda. Therefore, no action was taken on this agenda item.

REMOVAL OF ROUTINE ITEMS

Chairperson Barton asked if any Board member wished to remove a routine item for separate consideration. Hearing none, she continued with the items for action.

APPROVAL OF ITEMS FOR ACTION

	A.	Approval of Routine Items	CONTACT
	A.	1. Approval of the Personnel Items List for Approval on February 1, 2021.	Sherrie Raulerson (259-0401)
	A.	2. Approval of the Minutes of the January 19, 2021, Executive Session and School Board Meeting.	Sherrie Raulerson (259-0401)
	A.	3. Approval of Budget Amendment #3 to Grant Proposal "Elementary and Secondary School Emergency Relief Fund (ESSER) & Coronavirus Aid, Relief & Economic Security (CARES) Act" in the Amount of \$100,000.00 for a Total Budget of \$1,010,757.13. Federal / No Matching / Entitlement	Traci Wheeler (259-6776)
	A.	4. Approval of Budget Amendment #1 to Grant Proposal "Title V, Part B Subpart 2: Rural & Low-Income Schools Program (RLIS)" in the Amount of \$47,000.00 for a Total Budget of \$117,788.00. Federal / No Matching / Entitlement	Traci Wheeler (259-6776)
	A.	5. Approval of the Financial Reports for the Month Ending December 31, 2020.	Teri Ambrose (259-0418)
	A.	6. Approval of Out of State Travel for the Baker County High School Dance Drill Team and Coach to Jekyll Island, Georgia on February 27, 2021, to Compete in the Encore Dance Competition of the Stars.	Johnnie Jacobs (259-6286)

		Chairperson Barton entertained a motion from the Board to approve the routine items. As recommended by Superintendent Raulerson, Tiffany McNarnay made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.
	B.	Approval of Removed Routine Items. N/A
		There were no removed routine items. Therefore, no action was taken on this agenda item.
	C.	Approval of the Auditor General's Financial and Federal Single Audit Report for Fiscal Year Ending June 30, 2020. Teri Ambrose (259-0418)
		Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Dean Griffiths made a motion to approve, seconded by Tiffany McNarnay. The motion carried 5-0.

CITIZEN INPUT

No individual in the audience addressed the Board with citizen concerns at this meeting.

INFORMATION AND ANNOUNCEMENTS

- Superintendent Raulerson announced that the annual Baker County Education Foundation Leaving a Legacy Banquet will be held on March 18, 2021, 6:30 p.m. at Macclenny Elementary School. Tickets are on sale now and may be purchased by contacting Shirley Crawford at 259-0428. Honorees are Mr. Tim Thrift, Ms. Paula Barton, and Mrs. Judy Webb.

NOTICE

Any person who desires to appeal any decision made by the School Board with respect to any matter considered at the above mentioned meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which an appeal may be based.

PERSONNEL ITEMS LIST FOR APPROVAL ON FEBRUARY 1, 2021

RESIGNATION LIST FOR APPROVAL ON FEBRUARY 1, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Foster	Debra		Retirement	Bus Driver (186 Days)	Transportation	March 3, 2021
Hodges	Mary		Retirement	Auxiliary Services Supervisor (261 Days)	Auxiliary Services	February 26, 2021
Norrell	Kimberly			Bus Driver (186 Days)	Transportation	January 20, 2021

EMPLOYMENT LIST FOR APPROVAL ON FEBRUARY 1, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Harrell	Nathan		Initial Employment / Replacing Madalynn Hand	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	January 13, 2021

EMPLOYMENT LIST FOR APPROVAL ON FEBRUARY 1, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Maldonado	Lisa		Transfer Within the Same School Site from Paraprofessional, ESE Ages 3-5 (187 Days) / Replacing Patricia McNeal	Paraprofessional, ESE Ages 3-5 (187 Days)	Baker County Pre-K / Kindergarten Center	January 11, 2021
Reese	Quadrez		Initial Employment / Replacing Ashley Holton	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	January 21, 2021
Roberts	Tyler		Initial Employment / Replacing Jessalyn Nielson	Paraprofessional, PE (187 Days)	Macclenny Elementary School	January 15, 2021

EXTRA DUTY LIST FOR APPROVAL ON FEBRUARY 1, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Castro	Isis		Deliver Meals to CATS Academy Students (Maximum .50 Hour Per Day)	Regular Hourly Rate / Maximum 42.5 Hours / Funding Source: Federal	January 19, 2021 - May 26, 2021
Castro	Isis		Prep / Assemble Meals for CATS Academy Students (Maximum 2 Hours Per Day)	\$13.39 Per Hour / Maximum 170 Hours / Funding Source: Federal	January 19, 2021 - May 26, 2021

SUPPLEMENT LIST FOR APPROVAL ON FEBRUARY 1, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Crite	Amie Lee		Baker County High School	Girls Track Coach	Board Approved Rate	2020-2021
Harrell	Nathan		Baker County High School	Paraprofessional, ESE	Board Approved Rate - Prorated	2020-2021 (Effective January 13, 2021)
Reese	Quadrez		Baker County High School	Paraprofessional, ESE	Board Approved Rate - Prorated	2020-2021 (Effective January 21, 2021)

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON FEBRUARY 1, 2021					
LAST NAME	FIRST NAME	DESCRIPTION		AMOUNT	EFFECTIVE DATES
Givens	Jamoris	High School Boys Assistant Basketball Coach		\$1,390.00 Flat Fee / Funding Source: General	February 2, 2021 - June 30, 2021
Lowery	Cason	High School Boys Assistant Baseball Coach		\$1,390.00 Flat Fee / Funding Source: General	February 2, 2021 - June 30, 2021
Stone	Bradley	High School Boys Assistant Baseball Coach		\$1,390.00 Flat Fee / Funding Source: General	February 2, 2021 - June 30, 2021

LEAVE LIST FOR APPROVAL ON FEBRUARY 1, 2021					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Lawson	Amanda		4 Days	Personal Leave Without Pay - Medical	December 15, 2020 - December 18, 2020

SUBSTITUTE LIST FOR APPROVAL ON FEBRUARY 1, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Boldry	Lydia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 20, 2021
Brunette	Kaitlin		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Canaday	Kiersten		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Combs	Megan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Dean	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Farley	Emily		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 22, 2021
French	Abbigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Graham	Amber		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Harris	Brenda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 20, 2021
Hauge	Madison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Hickman	McKenzie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Holton	John		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Hyatt	Shayna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Jones	Catina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 14, 2021
Nicholas	Raeann		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	January 21, 2021
Pelfrey	Kimberly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021

SUBSTITUTE LIST FOR APPROVAL ON FEBRUARY 1, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Pringle	Cassie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Smith	Kaylyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Stephens	Le'Tia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Taylor	Brandi		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021
Tracer	Ana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 22, 2021
Williams	Meagan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	January 15, 2021

ADJOURNMENT FROM FEBRUARY 1, 2021, SCHOOL BOARD MEETING	
<p>Since there was no further business to come before the Board, Artie Burnett made a motion to adjourn, seconded by Dean Griffis. The meeting adjourned via general consensus.</p>	
Paula T. Barton, Board Chairperson	Sherrie Raulerson, Superintendent of Schools



Baker County School District

F.D. (Denny Wells), Director
270 Jonathan Street – Macclenny, Florida 32063
904-259-5420



February 1, 2021

Mrs. Sherrie Raulerson
Superintendent of Schools
Baker County School District
370 South Blvd. East
Macclenny, Florida

Dear Mrs. Raulerson:

I would like to request the School Board review and approve the District Property Report for **January, 2021.**

Should you have any questions concerning this request, please feel free to contact me at your convenience.

Sincerely yours,

F.D. Wells,
Director of Facilities and Maintenance

JANUARY 2020	BEGINNING BALANCE	ACQUISITIONS ACQUISITIONS	TRANS IN	TRADE INS	TOTALS	TRANS OUT	STOLEN	TOTALS	ENDING
BCHS - 0012	\$1,269,872.32	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$1,269,872.32
MES - 0013	\$158,319.78	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$158,319.78
PREK-KDG CTR - 0022	\$412,614.91	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$412,614.91
KIS - 0031	\$239,933.80	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$239,933.80
BCMS - 0032	\$833,079.41	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$833,079.41
WES - 0091	\$271,045.87	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$271,045.87
SURPLUS - 0099	\$0.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$0.00
IN ACTIVE - 1111	\$0.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$0.00
READ CLINIC - 2013	\$54,005.44	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$54,005.44
BUS SHOP/VECH 2222	\$7,546,985.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$7,546,985.00
MAINT/VECH 3333	\$199,468.93	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$199,468.93
CHAP 1 - MES - 4013	\$97,751.51	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$97,751.51
CHAP 1 - KIS - 4031	\$5,371.85	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$5,371.85
CHAP 1 - BCMS - 4032	\$0.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$0.00
CHAP 1 - WES - 4091	\$77,080.96	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$77,080.96
CUST-LAND/VECH 4444	\$200,549.19	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$200,549.19
VO. / ADULT ED - 5012	\$172,926.90	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$172,926.90
VO. / ADULT ED - 5032	\$8,540.51	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$8,540.51
TECHNOLOGY - 5555	\$730,110.39	\$ -	\$ -		\$0.00	\$ 571.00		\$571.00	\$729,539.39
TECH/VECH 6666	\$78,248.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$78,248.00
CURRENT MISSING - 7777	\$0.00		\$ -		\$0.00	\$ -		\$0.00	\$0.00
PRIOR MISSING 06 - 8888	\$324,074.75		\$ -		\$0.00	\$ -		\$0.00	\$324,074.75
SUB-TOTAL PAGE ONE	\$12,877,979.32				\$0.00	\$571.00		\$571.00	\$12,877,408.32
CO OFF - 9001	\$414,358.12	\$ -	\$ 571.00		\$571.00	\$ -		\$0.00	\$414,929.12
BUS SHOP - 9002	\$82,484.88	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$82,484.88
MAINT. - 9003	\$227,150.01	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$227,150.01
W-HSE - 9004	\$31,151.10	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$31,151.10
FAMILY SER - 9005	\$58,866.32	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$58,866.32
STUDENT SER - 9006	\$183,160.30	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$183,160.30
ALT SCH - 9007	\$71,157.24	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$71,157.24
VO. / ADULT ED - 9008	\$116,321.03	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$116,321.03
LAND / CUST 9009	\$360,252.53	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$360,252.53
SUPT. OFFICE - 9010	\$47,800.99	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$47,800.99
SOUTHSIDE - 9021	\$7,037.00	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$7,037.00
DEAD FILE - 9999	\$955,376.77		\$ -		\$0.00	\$ -		\$0.00	\$955,376.77
TOTAL	\$15,233,075.61	\$ -	\$ 571.00	\$ -	\$571.00	\$571.00	\$ -	\$571.00	\$15,233,075.61
						Dead File Adjustment			\$955,376.77
						Final Property Total			\$14,277,698.84



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-2825



DATE: January 27, 2021.

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose ~~MAX~~
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: INTERNAL ACCOUNTS AUDIT

Please request Board approval of the Internal Accounts Audit for the period ending June 30, 2020.

If you have any questions, please let me know. Thank you for your assistance in this matter.

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

**Baker County District School Board
Internal Accounts**

Audit Report

June 30, 2020



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com



Baker County District School Board Internal Accounts

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INDEPENDENT AUDITORS' REPORT

District School Board
Baker County, Florida

Report on the Financial Statement

We have audited the accompanying financial statement of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprises the statement of fiduciary net position as of June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Baker County District School Board Internal Accounts as of June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note 1 to the financial statement, which explains that the accompanying financial statement includes only the fiduciary net position of the Internal Accounts. The financial statement does not include other financial activities of the District School Board and, accordingly, does not purport to, and does not present the fiduciary net position of the District School Board in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 30, 2020 on our consideration of the Internal Accounts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Cam, Riggs & Ingram, L.L.C.

Gainesville, Florida
October 30, 2020

Baker County District School Board Internal Accounts

**Statement of Fiduciary Net Position
June 30, 2020**

Assets	
Cash	\$ 784,321
Certificates of deposit	60,002
<hr/>	
Total assets	844,323
Liabilities	
Assets held for others	844,323
<hr/>	
Net position	\$ -

See accompanying notes.



Baker County District School Board Internal Accounts

Notes to Financial Statement

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statement includes the effects of activity relating exclusively to the internal accounts of the schools within the Baker County, Florida school system (the “Internal Accounts”). The financial statement does not include other financial activities of the Baker County District School Board.

The Internal Accounts’ balances are included, as agency funds, in the financial reporting entity of the Baker County District School Board. These Internal Accounts’ financial statement do not include other financial activities of the District School Board and, accordingly, do not purport to, and do not present the fiduciary net position of the District School Board in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The accompanying financial statement is presented on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2 – DEPOSITS

All deposits are placed in financial institutions that qualify as public depositories. Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

Supplementary Information

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

BAKER COUNTY HIGH SCHOOL

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Athletics	\$ 192,498	\$ 267,410	\$ 268,956	\$ -	\$ 190,952
Music	7,705	31,328	34,597	-	4,436
Classes, clubs and departments	188,806	356,086	388,243	-	156,649
Trust	34,353	35,991	31,019	-	39,325
General	20,243	9,339	7,088	-	22,494
Total cash and certificate of deposit	\$ 443,605	\$ 700,154	\$ 729,903	\$ -	413,856
Accounts payable					-
Assets held for others					\$ 413,856

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

BAKER COUNTY MIDDLE SCHOOL

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Athletics	\$ 46,004	\$ 22,345	\$ 31,765	\$ -	\$ 36,584
Music	3,341	8,689	8,468	-	3,562
Classes, clubs and departments	74,894	92,829	76,108	-	91,615
Trust	34,643	28,249	23,499	-	39,393
General	11,365	6,560	11,130	-	6,795
Total cash	\$ 170,247	\$ 158,672	\$ 150,970	\$ -	177,949
Accounts payable					-
Assets held for others					\$ 177,949

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others
Year ended June 30, 2020

J. FRANKLYN KELLER INTERMEDIATE SCHOOL

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Classes, clubs and departments	\$ 11,466	\$ 57,027	\$ 51,405	\$ -	\$ 17,088
Trust	2,108	12,184	8,855	-	5,437
General	8,018	26,752	24,073	-	10,697
Total cash	\$ 21,592	\$ 95,963	\$ 84,333	\$ -	33,222
Accounts payable					-
Assets held for others					\$ 33,222

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

MACCLENNY ELEMENTARY SCHOOL

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Classes, clubs and departments	\$ 10,518	\$ 30,543	\$ 24,115	\$ -	\$ 16,946
Trust	6,513	24,992	22,665	-	8,840
General	8,702	21,732	12,298	-	18,136
Total cash	\$ 25,733	\$ 77,267	\$ 59,078	\$ -	43,922
Accounts payable					-
Assets held for others					\$ 43,922

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

WESTSIDE ELEMENTARY SCHOOL

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Athletics	\$ 923	\$ -	\$ 273	\$ -	\$ 650
Classes, clubs and departments	28,611	22,556	23,717	-	27,450
Trust	24,950	13,162	16,113	-	21,999
General	7,307	8,133	8,795	-	6,645
Total cash	\$ 61,790	\$ 43,851	\$ 48,898	\$ -	56,743
Accounts payable					-
Assets held for others					\$ 56,743

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

ADULT CENTER SOUTHSIDE

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Classes, clubs and departments	\$ 25,690	\$ -	\$ 25,690	\$ -	\$ -
Trust	-	-	-	-	-
General	48,925	45,744	18,476	-	76,193
Total cash	\$ 74,615	\$ 45,744	\$ 44,166	\$ -	76,193
Accounts payable					-
Assets held for others					\$ 76,193

Baker County District School Board Internal Accounts

Schedule of Assets Held for Others Year ended June 30, 2020

PRE-K/KINDERGARTEN CENTER

	Cash Balances 7/1/2019	Cash Receipts	Cash Disbursements	Net Transfers	Balances 6/30/2020
Classes, clubs and departments	\$ 4,581	\$ 5,327	\$ 5,835	\$ -	\$ 4,073
Trust	14,025	17,610	18,210	-	13,425
General	22,222	33,339	30,621	-	24,940
Total cash	\$ 40,828	\$ 56,276	\$ 54,666	\$ -	42,438
Accounts payable					-
Assets held for others					\$ 42,438

Additional Reports



Carr, Riggs & Ingram, LLC
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District School Board
Baker County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprise the statement of fiduciary net position as of June 30, 2020, and the related notes to the financial statement, and have issued our report thereon dated October 30, 2020.

Our report on the financial statement included a paragraph emphasizing that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other financial activities of the Baker County District School Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Internal Accounts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and other matters, we identified a deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and other matters as item 2020-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we reported to management in the accompanying schedule of findings and other matters as items 2020-002 through 2020-008.

Baker County District School Board's Response to Findings

Management's response to the findings identified in our audit is described in the accompanying letter of response. Management's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cam, Riggs & Ingram, L.L.C.

Gainesville, Florida

October 30, 2020

Baker County District School Board Internal Accounts

Schedule of Findings and Other Matters

SECTION I - MATERIAL WEAKNESS

2020-001

Criteria: The internal control environment should include proper separation of duties and responsibilities over accounting functions.

Condition: Some employees, who maintain the accounting records, also handle cash collections, cash disbursements, co-sign checks, and reconcile the bank statement balance to the accounting records.

Cause: The District's limited personnel in the accounting department of each school.

Effect: There is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Recommendation: Internal control over cash transactions would be strengthened if these duties were separated among employees.

District's Response: See accompanying letter of response.

SECTION II - OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2020-002

Criteria: The internal accounts collections process must be in compliance with Red Book Chapter Eight, Section III, 1.4(a), which states that all money collected should be substantiated by auditable records.

Condition: Some supporting documentation for receipts and disbursements was either not available or incomplete for the Pre-K/Kindergarden Center.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4(a).

Effect: Red Book Chapter Eight Section III, 1.4(a) was not followed.

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4(a). Receipts should be prepared for all money collected.

District's Response: See accompanying letter of response.

Baker County District School Board Internal Accounts

Schedule of Findings and Other Matters

2020-003

Criteria: All money collected must be deposited into the bank within five (5) working days per Red Book, Chapter Eight, Section III, 1.4 (c).

Condition: Some deposits were not always made within five (5) business days by Pre-K/Kindergarden Center and Macclenny Elementary School.

Cause: The school was either unaware of, or disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (c).

Effect: The School has been noncompliant with the Red Book Chapter Eight, Section III, 1.4 (c).

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4 (c). All deposits should be made timely and in accordance with Red Book requirements.

District's Response: See accompanying letter of response.

2020-004

Criteria: All money collected outside the school office must be turned into the school office no later than the next business day, per Red Book Chapter Eight, Section III, 1.4 (b).

Condition: Some collections for the Pre-K/Kindergarten Center and Macclenny Elementary School were not turned into the School office the next business day.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (b).

Effect: The Schools have been noncompliant with the Red Book Chapter Eight, Section III, 1.4 (b).

Recommendation: We recommend strict compliance with Red Book Chapter Eight, Section III, 1.4 (b). All collections should be turned in to the school office by the next business day.

District's Response: See accompanying letter of response.

Baker County District School Board Internal Accounts

Schedule of Findings and Other Matters

2020-005

Criteria: Supporting check requisitions, and/or invoices need to be obtained and approved for all disbursements, per Red Book Chapter Eight, Section II, 2.

Condition: Baker County High School and the Pre-K/Kindergarten did not obtain pre-approval for some of the disbursements.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section II, 2.

Effect: The Schools have been noncompliant with the Red Book Chapter Eight, Section II, 2.

Recommendation: We recommend compliance with Red Book Chapter Eight, Section II, 2. All disbursements should be supported by invoices and reflect proper authorization for payment.

District's Response: See accompanying letter of response.

2020-006

Criteria: Activity accounts that are inactive for two years or longer should be closed out to the general fund per Red Book, Chapter Eight, Section III, 2.3 (f)(2)

Condition: Baker County High School, Baker County Middle School, Pre-K/Kindergarten, Macclenny Elementary and Westside Elementary schools had inactive accounts that were not properly closed out.

Cause: The schools are either unaware or disregard the policy set forth in Red Book Chapter Eight, Section III, 2.3 (f)(2).

Effect: Red Book Chapter Eight Section III, 2.3(f)(2) is neither enforced nor followed.

Recommendation: We recommend the schools close out the accounts inactive for more than two years to the General Fund.

District's Response: See accompanying letter of response.

Baker County District School Board Internal Accounts

Schedule of Findings and Other Matters

2020-007

Criteria: Purchases from the internal accounts shall not exceed the resources of the student activity accounts, per Red Book Chapter Eight, Section I, 10.

Condition: Baker County High School and J. F. Keller Intermediate School had expenses that exceeded the resources of some student activity accounts.

Cause: The schools are either unaware or disregard the policy set forth in Red Book Chapter Eight, Section I, 10.

Effect: Red Book Chapter Eight Section I, 10 is neither enforced nor followed.

Recommendation: We recommend the schools monitor the fund activity to avoid overspending from the balance in the individual accounts.

District's Response: See accompanying letter of response.

2020-008

Criteria: Bank statements should be reconciled as soon as received, per Red Book Chapter Eight, Section II, 8.

Condition: Baker County High School did not obtain and reconcile the CD account, and had not recorded interest revenue in the General Ledger.

Cause: The schools are either unaware or disregard the policy set forth in Red Book Chapter Eight, Section II, 8.

Effect: Red Book Chapter Eight, Section II, 8 is neither enforced nor followed.

Recommendation: We recommend that all bank accounts should be reconciled on a regular basis.

District's Response: See accompanying letter of response.



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-2825



October 30, 2020

Carr, Riggs & Ingram, LLC
4010 NW 25th Place
Gainesville, Florida 32606

This letter is written in response to the findings of the Baker County District School Board Internal Accounts Audit Report as of June 30, 2020.

SECTION I – MATERIAL WEAKNESS

2020-001

District staff in the Finance Office does a comprehensive review of the bank reconciliation of each school to ensure the reconciliation is accurate and agrees with the accounting records. The District has required all schools to remove the bookkeepers as co-signers on checks with the exception of the Adult Center due to the limited staff.

SECTION II – OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2020-002

Each school will continue to make every effort to properly document receipts as stated in the Red Book Chapter Eight, Section III, 1.4(a).

2020-003

The bookkeepers at each school are aware of the policy as outlined in the Red Book Chapter Eight, Section III, 1.4(c). The schools will make timely deposits.

2020-004

Principals have been informed that all collections outside of the school office shall be turned in to the bookkeeper no later than the following day as set forth in Red Book Chapter Eight, Section III, 1.4(b).

2020-005

Schools will make every effort to keep and maintain supporting documentation for any and all disbursements and make sure all are properly authorized prior to disbursement per Red Book Chapter Eight, Section II, 2.

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 🐾 Richard Dean Griffiths, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Patricia C. Weeks, District 5

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2020-006

The school bookkeepers have now been made aware of the Red Book Chapter Eight, Section III, 2.3 (f)(2) and will make every effort to properly close inactive accounts in a timely manner.

2020-007

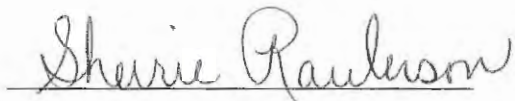
The bookkeepers at each school have been made aware of this and re-training has occurred to ensure compliance with the Red Book Chapter Eight, Section I, 10.

2020-008


Bank statements are reconciled in a timely manner. Baker County High School did not receive a statement for the Certificate of Deposit until they requested it from the bank during the internal audit. Procedures have now been put into practice to receive the Certificate of Deposit statement at June 30th.

If you have questions or concerns, please do not hesitate to contact the Finance Office at (904) 259-0418.

Sincerely,

A handwritten signature in blue ink that reads "Sherrie Raulerson". The signature is written in a cursive style with a horizontal line underneath.

Sherrie Raulerson, Superintendent

A handwritten signature in blue ink that reads "M. Teri Ambrose". The signature is written in a cursive style with a horizontal line underneath.

M. Teri Ambrose, Executive Director for
Support Services



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-2825



DATE: January 27, 2021

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose *MAK*
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2020-2021 FIVE YEAR DISTRICT FACILITIES WORK PLAN

Please request Board approval of the attached copy of the 2020-2021 Five Year District Facilities Work Plan. If you have any questions, please let me know.

Thank you for your assistance in this matter.

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Amanda Hodges, District 5

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INTRODUCTION

The 5-Year District Facilities Work Program is a very important document. The Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), local governments, and others use the work program information for various needs including funding, planning, and as the authoritative source for school facilities related information.

The district's facilities work program must be a complete, balanced capital outlay plan that is financially feasible. The first year of the work program is the districts capital outlay budget. To determine if the work program is balanced and financially feasible, the "Net Available Revenue" minus the "Funded Projects Costs" should sum to zero for "Remaining Funds".

If the "Remaining Funds" balance is zero, then the plan is both balanced and financially feasible.

If the "Remaining Funds" balance is negative, then the plan is neither balanced nor feasible.

If the "Remaining Funds" balance is greater than zero, the plan may be feasible, but it is not balanced.

Summary of revenue/expenditures available for new construction and remodeling projects only.

	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Five Year Total
Total Revenues	\$9,692,096	\$8,504,580	\$8,504,580	\$0	\$0	\$26,701,256
Total Project Costs	\$9,692,096	\$17,009,160	\$0	\$0	\$0	\$26,701,256
Difference (Remaining Funds)	\$0	(\$8,504,580)	\$8,504,580	\$0	\$0	\$0

District BAKER COUNTY SCHOOL DISTRICT

Fiscal Year Range

CERTIFICATION

By submitting this electronic document, we certify that all information provided in this 5-year district facilities work program is accurate, all capital outlay resources are fully reported, and the expenditures planned represent a complete and balanced capital outlay plan for the district. The district Superintendent of Schools, Chief Financial Officer, and the School Board have approved the information contained in this 5-year district facilities work program; they certify to the Department of Education, Office of Educational Facilities, that the information contained herein is correct and accurate; they also certify that the plan has been developed in coordination with the general purpose local governments as required by §1013.35(2) F.S. We understand that any information contained in this 5-year district facilities work program is subject to audit by the Auditor General of the State of Florida.

Date of School Board Adoption 2/16/2021

Work Plan Submittal Date 1/27/2021

DISTRICT SUPERINTENDENT Sherrie Raulerson

CHIEF FINANCIAL OFFICER Teri Ambrose

DISTRICT POINT-OF-CONTACT PERSON Teri Ambrose

JOB TITLE Executive Director of Finance and Support Services

PHONE NUMBER 904-259-6251

E-MAIL ADDRESS teri.ambrose@bakerc12.org

Expenditures

Expenditure for Maintenance, Repair and Renovation from

1.50-Mills and PECO

Annually, prior to the adoption of the district school budget, each school board must prepare a tentative district facilities work program that includes a schedule of major repair and renovation projects necessary to maintain the educational and ancillary facilities of the district.

Item	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
HVAC	\$100,000	\$0	\$0	\$278,084	\$279,038	\$657,122
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, BAKER SUPERINTENDENT'S OFFICE, BAKER SUPPORT SERVICES FACILITY, J FRANKLIN KELLER INTERMEDIATE, MACCLENNY 6TH GRADE CENTER, NEW MACCLENNY ELEMENTARY, PRE-K/KDG CENTER, TRANSPORTATION FACILITY, WESTSIDE ELEMENTARY					
Flooring	\$0	\$0	\$0	\$55,507	\$100,000	\$155,507
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, BAKER SUPERINTENDENT'S OFFICE, BAKER SUPPORT SERVICES FACILITY, J FRANKLIN KELLER INTERMEDIATE, MACCLENNY 6TH GRADE CENTER, NEW MACCLENNY ELEMENTARY, PRE-K/KDG CENTER, TRANSPORTATION FACILITY, WESTSIDE ELEMENTARY					
Roofing	\$246,142	\$0	\$0	\$150,000	\$200,000	\$596,142
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, J FRANKLIN KELLER INTERMEDIATE					
Safety to Life	\$0	\$0	\$0	\$10,000	\$10,000	\$20,000
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, BAKER SUPERINTENDENT'S OFFICE, BAKER SUPPORT SERVICES FACILITY, J FRANKLIN KELLER INTERMEDIATE, MACCLENNY 6TH GRADE CENTER, NEW MACCLENNY ELEMENTARY, PRE-K/KDG CENTER, TRANSPORTATION FACILITY, WESTSIDE ELEMENTARY					
Fencing	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Parking	\$0	\$0	\$0	\$50,000	\$50,000	\$100,000
Locations:	BAKER MIDDLE, PRE-K/KDG CENTER					
Electrical	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Fire Alarm	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Telephone/Intercom System	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Closed Circuit Television	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Paint	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, BAKER SUPERINTENDENT'S OFFICE, BAKER SUPPORT SERVICES FACILITY, J FRANKLIN KELLER INTERMEDIATE, MACCLENNY 6TH GRADE CENTER, NEW MACCLENNY ELEMENTARY, PRE-K/KDG CENTER, TRANSPORTATION FACILITY, WESTSIDE ELEMENTARY					
Maintenance/Repair	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000
Locations:	BAKER MIDDLE, BAKER SENIOR HIGH, BAKER SUPERINTENDENT'S OFFICE, BAKER SUPPORT SERVICES FACILITY, J FRANKLIN KELLER INTERMEDIATE, MACCLENNY 6TH GRADE CENTER, NEW MACCLENNY ELEMENTARY, PRE-K/KDG CENTER, TRANSPORTATION FACILITY, WESTSIDE ELEMENTARY					
Sub Total:	\$346,142	\$0	\$0	\$583,591	\$679,038	\$1,608,771

PECO Maintenance Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
1.50 Mill Sub Total:	\$346,142	\$0	\$0	\$583,591	\$679,038	\$1,608,771

No items have been specified.

Total:	\$346,142	\$0	\$0	\$583,591	\$679,038	\$1,608,771
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Local 1.50 Mill Expenditure For Maintenance, Repair and Renovation

Anticipated expenditures expected from local funding sources over the years covered by the current work plan.

Item	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
Remaining Maint and Repair from 1.5 Mills	\$346,142	\$0	\$0	\$583,591	\$679,038	\$1,608,771
Maintenance/Repair Salaries	\$0	\$0	\$0	\$0	\$0	\$0
School Bus Purchases	\$699,374	\$0	\$0	\$1,200,000	\$1,200,000	\$3,099,374
Other Vehicle Purchases	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Equipment	\$233,541	\$100,000	\$100,000	\$400,000	\$400,000	\$1,233,541
Rent/Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0
COP Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Rent/Lease Relocatables	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Problems	\$0	\$0	\$0	\$0	\$0	\$0
s.1011.14 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Special Facilities Construction Account	\$1,804,369	\$1,917,184	\$1,997,432	\$0	\$0	\$5,718,985
Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$0	\$0	\$0	\$0	\$0	\$0
Qualified School Construction Bonds (QSCB)	\$0	\$0	\$0	\$0	\$0	\$0
Qualified Zone Academy Bonds (QZAB)	\$0	\$0	\$0	\$0	\$0	\$0
Local Expenditure Totals:	\$3,083,426	\$2,017,184	\$2,097,432	\$2,183,591	\$2,279,038	\$11,660,671

Revenue

1.50 Mill Revenue Source

Schedule of Estimated Capital Outlay Revenue from each currently approved source which is estimated to be available for expenditures on the projects included in the tentative district facilities work program. All amounts are NET after considering carryover balances, interest earned, new COP's, 1011.14 and 1011.15 loans, etc. Districts cannot use 1.5-Mill funds for salaries except for those explicitly associated with maintenance/repair projects. (1011.71 (5), F.S.)

Item	Fund	2020 - 2021 Actual Value	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
(1) Non-exempt property assessed valuation		\$1,135,053,192	\$1,213,397,030	\$1,269,124,822	\$1,328,957,928	\$1,395,239,950	\$6,341,772,922
(2) The Millage projected for discretionary capital outlay per s.1011.71		1.50	1.50	1.50	1.50	1.50	
(3) Full value of the 1.50-Mill discretionary capital outlay per s.1011.71		\$1,906,889	\$2,038,507	\$2,132,130	\$2,232,649	\$2,344,003	\$10,654,178
(4) Value of the portion of the 1.50 -Mill ACTUALLY levied	370	\$1,634,477	\$1,747,292	\$1,827,540	\$1,913,699	\$2,009,146	\$9,132,154
(5) Difference of lines (3) and (4)		\$272,412	\$291,215	\$304,590	\$318,950	\$334,857	\$1,522,024

PECO Revenue Source

The figure in the row designated "PECO Maintenance" will be subtracted from funds available for new construction because PECO maintenance dollars cannot be used for new construction.

Item	Fund	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
PECO New Construction	340	\$0	\$0	\$0	\$0	\$0	\$0
PECO Maintenance Expenditures		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0

CO & DS Revenue Source

Revenue from Capital Outlay and Debt Service funds.

Item	Fund	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
CO & DS Cash Flow-through Distributed	360	\$165,147	\$165,147	\$165,147	\$165,147	\$165,147	\$825,735
CO & DS Interest on Undistributed CO	360	\$4,745	\$4,745	\$4,745	\$4,745	\$4,745	\$23,725
		\$169,892	\$169,892	\$169,892	\$169,892	\$169,892	\$849,460

Fair Share Revenue Source

All legally binding commitments for proportionate fair-share mitigation for impacts on public school facilities must be included in the 5-year district work program.

Nothing reported for this section.

Sales Surtax Referendum

Specific information about any referendum for a 1-cent or ½-cent surtax referendum during the previous year.

Did the school district hold a surtax referendum during the past fiscal year 2019 - 2020?

No

Additional Revenue Source

Any additional revenue sources

Item	2020 - 2021 Actual Value	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
Proceeds from a s.1011.14/15 F.S. Loans	\$0	\$0	\$0	\$0	\$0	\$0
District Bonds - Voted local bond referendum proceeds per s.9, Art VII State Constitution	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Special Act Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Revenue from CO & DS Bond Sale	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Voted Capital Improvements millage	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue for Other Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from 1/2 cent sales surtax authorized by school board	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from local governmental infrastructure sales surtax	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Certificates of Participation (COP's) Sale	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms First Bond proceeds amount authorized in FY 1997-98	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms for Kids	\$0	\$0	\$0	\$0	\$0	\$0
District Equity Recognition	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Proportionate share mitigation (actual cash revenue only, not in kind donations)	\$0	\$0	\$0	\$0	\$0	\$0
Impact fees received	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Private donations	\$0	\$0	\$0	\$0	\$0	\$0
Grants from local governments or not-for-profit organizations	\$0	\$0	\$0	\$0	\$0	\$0
Interest, Including Profit On Investment	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Bonds pledging proceeds from 1 cent or 1/2 cent Sales Surtax	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund Balance Carried Forward	\$2,266,573	\$0	\$0	\$0	\$0	\$2,266,573
General Capital Outlay Obligated Fund Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Special Facilities Construction Account	\$8,504,580	\$8,504,580	\$8,504,580	\$0	\$0	\$25,513,740
One Cent - 1/2 Cent Sales Surtax Debt Service From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Projects Funds Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$10,971,153	\$8,604,580	\$8,604,580	\$100,000	\$100,000	\$28,380,313

Total Revenue Summary

Item Name	2020 - 2021 Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Five Year Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$1,634,477	\$1,747,292	\$1,827,540	\$1,913,699	\$2,009,146	\$9,132,154
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$3,083,426)	(\$2,017,184)	(\$2,097,432)	(\$2,183,591)	(\$2,279,038)	(\$11,660,671)
PECO Maintenance Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Available 1.50 Mill for New Construction	(\$1,448,949)	(\$269,892)	(\$269,892)	(\$269,892)	(\$269,892)	(\$2,528,517)

Item Name	2020 - 2021 Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Five Year Total
CO & DS Revenue	\$169,892	\$169,892	\$169,892	\$169,892	\$169,892	\$849,460
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other/Additional Revenue	\$10,971,153	\$8,604,580	\$8,604,580	\$100,000	\$100,000	\$28,380,313
Total Additional Revenue	\$11,141,045	\$8,774,472	\$8,774,472	\$269,892	\$269,892	\$29,229,773
Total Available Revenue	\$9,692,096	\$8,504,580	\$8,504,580	\$0	\$0	\$26,701,256

Project Schedules**Capacity Project Schedules**

A schedule of capital outlay projects necessary to ensure the availability of satisfactory classrooms for the projected student enrollment in K-12 programs.

Project Description	Location		2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Total	Funded
New Elementary School Replace existing school	Location not specified	Planned Cost:	\$4,153,435	\$12,460,305	\$0	\$0	\$0	\$16,613,740	Yes
	Student Stations:		740	800	0	0	0	1,540	
	Total Classrooms:		40	0	0	0	0	40	
	Gross Sq Ft:		104,800	0	0	0	0	104,800	

Planned Cost:	\$4,153,435	\$12,460,305	\$0	\$0	\$0	\$16,613,740
Student Stations:	740	800	0	0	0	1,540
Total Classrooms:	40	0	0	0	0	40
Gross Sq Ft:	104,800	0	0	0	0	104,800

Other Project Schedules

Major renovations, remodeling, and additions of capital outlay projects that do not add capacity to schools.

Project Description	Location	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total	Funded
Land Purchase for new elementary school	Location not specified	\$345,000	\$0	\$0	\$0	\$0	\$345,000	Yes
Girls Locker Room at Softball Field	BAKER SENIOR HIGH	\$0	\$0	\$0	\$0	\$0	\$0	Yes
Site Development & Site Improvement for new School	Location not specified	\$5,193,661	\$4,548,855	\$0	\$0	\$0	\$9,742,516	Yes
		\$5,538,661	\$4,548,855	\$0	\$0	\$0	\$10,087,516	

Additional Project Schedules

Any projects that are not identified in the last approved educational plant survey.

Nothing reported for this section.

Non Funded Growth Management Project Schedules

Schedule indicating which projects, due to planned development, that CANNOT be funded from current revenues projected over the next five years.

Nothing reported for this section.

Tracking**Capacity Tracking**

Location	2020 - 2021 Satis. Stu. Sta.	Actual 2020 2021 FISH Capacity	Actual 2019 2020 COFTE	# Class Rooms	Actual Average 2020 2021 Class Size	Actual 2020 2021 Utilization	New Stu. Capacity	New Rooms to be Added/Re- moved	Projected 2024 - 2025 COFTE	Projected 2024 - 2025 Utilization	Projected 2024 2025 Class Size
BAKER SENIOR HIGH	1,906	1,810	1,311	82	16	72.00 %	0	0	1,351	75.00 %	16
MACCLENNY 6TH GRADE CENTER	138	138	30	7	4	22.00 %	0	0	30	22.00 %	4
J FRANKLIN KELLER INTERMEDIATE	992	992	717	43	17	72.00 %	-992	-43	740	0.00 %	0

BAKER MIDDLE	1,654	1,488	1,155	68	17	78.00 %	0	0	1,156	78.00 %	17
WESTSIDE ELEMENTARY	806	806	523	20	26	65.00 %	0	0	617	77.00 %	31
NEW MACCLENLY ELEMENTARY	673	673	640	38	17	95.00 %	0	0	625	93.00 %	16
PRE-K/KDG CENTER	630	630	428	35	12	68.00 %	-320	-16	195	63.00 %	10
	6,799	6,537	4,804	293	16	73.49 %	-1,312	-59	4,714	90.22 %	20

The COFTE Projected Total (4,714) for 2024 - 2025 must match the Official Forecasted COFTE Total (4,714) for 2024 - 2025 before this section can be completed. In the event that the COFTE Projected Total does not match the Official forecasted COFTE, then the Balanced Projected COFTE Table should be used to balance COFTE.

Projected COFTE for 2024 - 2025	
Elementary (PK-3)	1,558
Middle (4-8)	1,851
High (9-12)	1,305
	4,714

Grade Level Type	Balanced Projected COFTE for 2024 - 2025
Elementary (PK-3)	0
Middle (4-8)	0
High (9-12)	0
	4,714

Relocatable Replacement

Number of relocatable classrooms clearly identified and scheduled for replacement in the school board adopted financially feasible 5-year district work program.

Location	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Year 5 Total
Total Relocatable Replacements:	0	0	0	0	0	0

Charter Schools Tracking

Information regarding the use of charter schools.

Nothing reported for this section.

Special Purpose Classrooms Tracking

The number of classrooms that will be used for certain special purposes in the current year, by facility and type of classroom, that the district will, 1), not use for educational purposes, and 2), the co-teaching classrooms that are not open plan classrooms and will be used for educational purposes.

School	School Type	# of Elementary K-3 Classrooms	# of Middle 4-8 Classrooms	# of High 9-12 Classrooms	# of ESE Classrooms	# of Combo Classrooms	Total Classrooms
Total Educational Classrooms:		0	0	0	0	0	0

School	School Type	# of Elementary K-3 Classrooms	# of Middle 4-8 Classrooms	# of High 9-12 Classrooms	# of ESE Classrooms	# of Combo Classrooms	Total Classrooms
Total Co-Teaching Classrooms:		0	0	0	0	0	0

Infrastructure Tracking

Necessary offsite infrastructure requirements resulting from expansions or new schools. This section should include infrastructure information related to capacity project schedules and other project schedules (Section 4).

The Baker County School District has been approved by DOE to receive Special Facilities Funding for a new K-5 Elementary School off of State Road 121, south of Macclenny, beginning in the 2020-2021 budget year. The District will be required to construct deceleration lanes and turning lanes on SR 121 for entry into the new school. In addition, the District will be required to pave a road to the school, construct parking lots and student drop off and pick up by buses and parents, dig retention ponds, and extend the water and sewage systems to the site.

Proposed location of planned facilities, whether those locations are consistent with the comprehensive plans of all affected local governments, and recommendations for infrastructure and other improvements to land adjacent to existing facilities. Provisions of 1013.33(12), (13) and (14) and 1013.36 must be addressed for new facilities planned within the 1st three years of the plan (Section 5).

The new elementary school approved by DOE is located south of Macclenny on State Road 121. The school will be on the west side of SR121, south of Southern States Nursery Road and north of Bobbie Sapp Road.

Consistent with Comp Plan? Yes

Net New Classrooms

The number of classrooms, by grade level and type of construction, that were added during the last fiscal year.

List the net new classrooms added in the 2019 - 2020 fiscal year.					List the net new classrooms to be added in the 2020 - 2021 fiscal year.			
"Classrooms" is defined as capacity carrying classrooms that are added to increase capacity to enable the district to meet the Class Size Amendment.					Totals for fiscal year 2020 - 2021 should match totals in Section 15A.			
Location	2019 - 2020 # Permanent	2019 - 2020 # Modular	2019 - 2020 # Relocatable	2019 - 2020 Total	2020 - 2021 # Permanent	2020 - 2021 # Modular	2020 - 2021 # Relocatable	2020 - 2021 Total
Elementary (PK-3)	0	0	0	0	24	0	0	24
Middle (4-8)	0	0	0	0	16	0	0	16
High (9-12)	0	0	0	0	0	0	0	0
	0	0	0	0	40	0	0	40

Relocatable Student Stations

Number of students that will be educated in relocatable units, by school, in the current year, and the projected number of students for each of the years in the workplan.

Site	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	5 Year Average
BAKER SENIOR HIGH	443	443	443	443	443	443
MACCLENLY 6TH GRADE CENTER	0	0	0	0	0	0
J FRANKLIN KELLER INTERMEDIATE	110	0	0	0	0	22
BAKER MIDDLE	176	176	176	176	176	176

WESTSIDE ELEMENTARY	54	72	72	72	72	68
NEW MACCLENNY ELEMENTARY	0	0	0	0	0	0
PRE-K/KDG CENTER	0	0	0	0	0	0

Totals for BAKER COUNTY SCHOOL DISTRICT						
Total students in relocatables by year.	783	691	691	691	691	709
Total number of COFTE students projected by year.	4,777	4,802	4,775	4,748	4,714	4,763
Percent in relocatables by year.	16 %	14 %	14 %	15 %	15 %	15 %

Leased Facilities Tracking

Existing leased facilities and plans for the acquisition of leased facilities, including the number of classrooms and student stations, as reported in the educational plant survey, that are planned in that location at the end of the five year workplan.

Location	# of Leased Classrooms 2020 - 2021	FISH Student Stations	Owner	# of Leased Classrooms 2024 - 2025	FISH Student Stations
BAKER SENIOR HIGH	0	0		0	0
WESTSIDE ELEMENTARY	0	0		0	0
MACCLENNY 6TH GRADE CENTER	0	0		0	0
J FRANKLIN KELLER INTERMEDIATE	0	0		0	0
BAKER MIDDLE	0	0		0	0
NEW MACCLENNY ELEMENTARY	0	0		0	0
PRE-K/KDG CENTER	0	0		0	0
	0	0		0	0

Failed Standard Relocatable Tracking

Relocatable units currently reported by school, from FISH, and the number of relocatable units identified as 'Failed Standards'.

Nothing reported for this section.

Planning

Class Size Reduction Planning

Plans approved by the school board that reduce the need for permanent student stations such as acceptable school capacity levels, redistricting, busing, year-round schools, charter schools, magnet schools, public-private partnerships, multitrack scheduling, grade level organization, block scheduling, or other alternatives.

Not Specified

School Closure Planning

Plans for the closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues.

The District plans to use J. Franklin Keller Intermediate School as an adult facility. Many of the older buildings will need to be demolished. The newer buildings will remain.

Long Range Planning

Ten-Year Maintenance

District projects and locations regarding the projected need for major renovation, repair, and maintenance projects within the district in years 6-10 beyond the projects plans detailed in the five years covered by the work plan.

Nothing reported for this section.

Ten-Year Capacity

Schedule of capital outlay projects projected to ensure the availability of satisfactory student stations for the projected student enrollment in K-12 programs for the future 5 years beyond the 5-year district facilities work program.

Nothing reported for this section.

Ten-Year Planned Utilization

Schedule of planned capital outlay projects identifying the standard grade groupings, capacities, and planned utilization rates of future educational facilities of the district for both permanent and relocatable facilities.

Grade Level Projections	FISH Student Stations	Actual 2019 - 2020 FISH Capacity	Actual 2019 - 2020 COFTE	Actual 2019 - 2020 Utilization	Actual 2020 - 2021 / 2029 - 2030 new Student Capacity to be added/removed	Projected 2029 - 2030 COFTE	Projected 2029 - 2030 Utilization
Elementary - District Totals	3,101	3,101	2,308.03	74.43 %	0	3,101	100.00 %

Middle - District Totals	1,654	1,488	1,155.07	77.62 %	0	1,654	111.16 %
High - District Totals	1,906	1,810	1,311.24	72.43 %	0	1,906	105.30 %
Other - ESE, etc	138	138	29.72	21.74 %	0	138	100.00 %
	6,799	6,537	4,804.06	73.49 %	0	6,799	104.01 %

Combination schools are included with the middle schools for student stations, capacity, COFTE and utilization purposes because these facilities all have a 90% utilization factor. Use this space to explain or define the grade groupings for combination schools.

No comments to report.

Ten-Year Infrastructure Planning

Proposed Location of Planned New, Remodeled, or New Additions to Facilities in 06 thru 10 out years (Section 28).

Nothing reported for this section.

Plans for closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues in the 06 thru 10 out years (Section 29).

Nothing reported for this section.

Twenty-Year Maintenance

District projects and locations regarding the projected need for major renovation, repair, and maintenance projects within the district in years 11-20 beyond the projects plans detailed in the five years covered by the work plan.

Nothing reported for this section.

Twenty-Year Capacity

Schedule of capital outlay projects projected to ensure the availability of satisfactory student stations for the projected student enrollment in K-12 programs for the future 11-20 years beyond the 5-year district facilities work program.

Nothing reported for this section.

Twenty-Year Planned Utilization

Schedule of planned capital outlay projects identifying the standard grade groupings, capacities, and planned utilization rates of future educational facilities of the district for both permanent and relocatable facilities.

Grade Level Projections	FISH Student Stations	Actual 2019 - 2020 FISH Capacity	Actual 2019 - 2020 COFTE	Actual 2019 - 2020 Utilization	Actual 2020 - 2021 / 2039 - 2040 new Student Capacity to be added/removed	Projected 2039 - 2040 COFTE	Projected 2039 - 2040 Utilization
Elementary - District Totals	3,101	3,101	2,308.03	74.43 %	0	3,101	100.00 %
Middle - District Totals	1,654	1,488	1,155.07	77.62 %	0	1,654	111.16 %
High - District Totals	1,906	1,810	1,311.24	72.43 %	0	1,906	105.30 %
Other - ESE, etc	138	138	29.72	21.74 %	0	138	100.00 %
	6,799	6,537	4,804.06	73.49 %	0	6,799	104.01 %

Combination schools are included with the middle schools for student stations, capacity, COFTE and utilization purposes because these facilities all have a 90% utilization factor. Use this space to explain or define the grade groupings for combination schools.

No comments to report.

Twenty-Year Infrastructure Planning

Proposed Location of Planned New, Remodeled, or New Additions to Facilities in 11 thru 20 out years (Section 28).

Nothing reported for this section.

Plans for closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues in the 11 thru 20 out years (Section 29).

Nothing reported for this section.