Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-1387

"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, September 6, 2022 - 5:00 p.m. District School Board Room (270 South Boulevard East, Macclenny, Florida)	
SUPPLEMENTAL MINUTE BOOK #51 PAGE #5	
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)**
	➢ **Approval of the 2022-2023 Student Progression Plan**
	➢ **Approval of the 2022-2023 Code of Student Conduct**
	➢ **Approval of the 2022-2023 Final Required Local Effort as 3.231 Millages.**
	➢ **Approval of the 2022-2023 Final Basic Discretionary Operating as .748 Millages.**
	➢ **Approval of the 2022-2023 Final Basic Discretionary Capital Outlay Millage as 1.500.**
	➢ **Approval of the 2022-2023 Final Total Millages as 5.479.**
	➢ **Approval of the 2022-2023 Final Budget.**
	➢ **Approval of the 2022-2023 Final Budget Resolution.**
	➢ **Approval of the 2022-2023 Resolution Determining Revenues and Millages Levied.**
V.	**RECOGNITIONS / PRESENTATIONS**
	➢ **Recognize Retiree James Anderson** **(Hire Date: March 3, 1997 ; Retire Date: August 31, 2022)**

"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

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 September 6, 2022.**	Sherrie Raulerson (259-0401)
	A.	**2.**	**Approval of the Minutes of the August 15, 2022, School Board Meeting.**	Sherrie Raulerson (259-0401)
	A.	**3.**	**Approval of the Baker County Middle School FFA Chapter Out of State Travel for Students and Employee Chaperones on October 19, 2022, to Moultrie, Georgia for the Sunbelt Ag Expo.**	Thomas Hill (259-2226)
	A.	**4.**	**Approval to Renew Agreement with Baker County Health Department to Provide Dental Services Effective July 1, 2022 - June 30, 2023. (Change from Previous Agreement Noted on Cover Letter.)**	Tina Bradley (259-0476)
	A.	**5.**	**Approval of the 2022-2023 State of Florida Statewide School Readiness Provider Contract Form DEL-SR 20.**	Bonnie Jones (259-0405)
	A.	**6.**	**Approval of the Amendment (Form DEL-SR 20A) to the 2022-2023 State of Florida Statewide School Readiness Provider Contract.**	Bonnie Jones (259-0405)
	A.	**7.**	**Approval of the 2022-2023 State of Florida Statewide Voluntary Prekindergarten Provider Contract Form DEL-VPK 20.**	Bonnie Jones (259-0405)
	A.	**8.**	**Approval of Budget Amendment #1 (BA 1) for Fiscal Year Ending June 30, 2022. (Special Revenue Fund 441)**	Teri Ambrose (259-0418)
	A.	**9.**	**Approval of Budget Amendment #2 (BA 2) for Fiscal Year Ending June 30, 2022. (General Fund 100)**	Teri Ambrose (259-0418)
	A.	**10.**	**Approval of Budget Amendment #3 (BA 3) for Fiscal Year Ending June 30, 2022. (Special Revenue Fund 420)**	Teri Ambrose (259-0418)
	A.	**11.**	**Approval of Budget Amendment #4 (BA 4) for Fiscal Year Ending June 30, 2022. (Special Revenue Fund 443)**	Teri Ambrose (259-0418)
	A.	**12.**	**Approval of Budget Amendment #5 (BA 5) for Fiscal Year Ending June 30, 2022. (Special Revenue Fund 445)**	Teri Ambrose (259-0418)
	A.	**13.**	**Approval of Budget Amendment #6 (BA 6) for Fiscal Year Ending June 30, 2022. (Special Revenue Fund 446)**	Teri Ambrose (259-0418)
	A.	**14.**	**Approval to Renew Family Service Center Interagency Agreement with Women's Center of Jacksonville, Effective October 1, 2022 - September 30, 2023. (Rate Change Noted.)**	Tina Bradley (259-0476)
	A.	**15.**	**Approval to Renew the Cooperative Agreement with Meridian Behavioral Healthcare, Inc. for Counseling Services Effective July 1, 2022 - June 30, 2023. Funding Source: Mental Health Allocation (No Changes from Previous Agreement.)**	Michael Green (259-0444)
	A.	**16.**	**Approval to Renew the Agreement with Raptor Technologies in the Amount of $7,350.00 Effective July 1, 2022 - August 31, 2023.**	David Crawford (259-0432)

	A.	**17.**	**Approval of the Baker County High School FFA Chapter Out of State Travel for Students and Employee Chaperones on October 19, 2022, to Moultrie, Georgia for the Sunbelt Ag Expo by District School Bus.**	Johnnie Jacobs (259-6286)
	A.	**18.**	**Approval of the 2022-2023 Extended Day Enrichment Program Policy and Procedures Manual.**	Teri Ambrose (259-0418)
	B.		**Approval of Removed Routine Items.**	N/A
	C.		**Approval of the Postretirement Benefit Valuation Report Under GASB 75 for the Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022.**	Teri Ambrose (259-0418)
	D.		**Approval of the Contract for Services with Positive Behavior Support Corp. for Online Paraprofessional Training Effective August 8, 2022 - June 30, 2023. Funding Source: American Rescue Plan**	Michael Green (259-0444)
	E.		**Approval of the Change Order to Increase the Contract Amount of the Baker Pre-K / Kindergarten Center Reroofing Project for Buildings 3, 4, & 5 with BBG Consulting Group by $40,779.00 for a New Contract Total of $527,635.18.**	Denny Wells (259-5420)
	F.		**Approval to Use King & Walker as Independent Auditors for the Internal Accounts and Foundation Audits for the Year Ending June 30, 2022, 2023, and 2024.**	Teri Ambrose (259-0418)
	G.		**Approval to Award Bid for Canopies in the Back of Building 1 Extending to Building 20 at Baker County Middle School to Ladson Construction, LLC in the Amount of $380,000.00.**	Denny Wells (259-5420)
	H.		**Approval of New Job Description: 43.02 (Licensed Practical Nurse / LPN)**	Robin Mobley (259-0428)
	I.		**Approval to De-authorize and Dispose of Itemized Property on Career & Adult Education Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)**	Carrie Dopson (259-0408)
	J.		**Approval of the Training Provider Agreement with Eckerd Connects Effective July 1, 2022 - June 30, 2023 for Adult Education Students.**	Carrie Dopson (259-0408)
	K.		**Approval of the Agreement with the University of Florida Board of Trustees for the Baker County High School Health Science Program Clinical Rotations Effective January 3, 2022 - January 3, 2023.**	Carrie Dopson (259-0408)
	L.		**Approval of the 2022-2023 Uniform Statewide Assessment Calendar.**	Traci Wheeler (259-6776)
	M.		**Approval of the 2021-2024 Agreement with the Baker County Education Association (Revised July 1, 2022) Pending Ratification by the Instructional Bargaining Unit.**	Allen Murphy (259-0429)
	N.		**Approval of the 2021-2022 Annual Financial Report.**	Teri Ambrose (259-0418)
	O.		**Approval to Lease Eighteen Copiers from the Source Well Contract #030321-SEC with McCrimmon's Office Systems for a Total Lease Cost of $201,180.00. (Lease Period: October 1, 2022 - October 31, 2026)**	Tonya Tarte (259-4330)

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**	
	➢ **Executive Session Will Be Held Immediately Following The Regular Board Meeting**	
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 SEPTEMBER 6, 2022

RESIGNATION LIST FOR APPROVAL ON SEPTEMBER 6, 2022

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Bradley	Betty		Retirement	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	August 19, 2022
Conner	Brittany			Paraprofessional, Pre-K (187 Days)	Baker County Pre-K / Kindergarten Center	September 2, 2022
Crews Jr.	Aaron		Retirement	Auxiliary Services Supervisor (261 Days)	Auxiliary Services	October 31, 2022
Harrison	Karen		Retirement	Office Aide Guidance Services (187 Days, 4 Hours)	Baker County Middle School	September 2, 2022
Moore	Rachel			Paraprofessional, ESE Ages 6-21 (187 Days)	Keller Intermediate School	August 15, 2022

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Adams	Heather		Initial Employment / Replacing Kristina Lazenby	Teacher, Kindergarten (197 Days)	Baker County Pre-K / Kindergarten Center	August 4, 2022
Aviles Orengo	Miguel		Promotion / Transfer from Custodian (261 Days, 5.5 Hours) at Baker County Middle School / Replacing Eurita Rhoden	Custodian (197 Days, 8 Hours)	Keller Intermediate School	August 18, 2022
Blackshear	Clayton		Initial Employment / Replacing Michael Harrison	Teacher, Fifth Grade (197 Days)	Keller Intermediate School	August 18, 2022
Brewin	Kelly		Initial Employment / Replacing Angela Callahan	Teacher, Language Arts M/J (197 Days)	Baker County Middle School	September 13, 2022

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Cochran	Magen		Initial Employment / Replacing Casey Walton	Nutrition Services Assistant (191 Days, 7 Hours)	Baker County Pre-K / Kindergarten Center	August 22, 2022
Daniels	Destiny		Initial Employment / Replacing Jessalyn Davis	Paraprofessional, ESE Ages 6-21 (187 Days)	Macclenny Elementary School	August 19, 2022
Davis	Jessalyn		Initial Employment / New Unit	Teacher, Third Grade (197 Days)	Macclenny Elementary School	August 4, 2022
Decker-Richard	Sherri		Initial Employment / Replacing Collin Crews	Teacher, Science (197 Days)	Baker County High School	August 4, 2022
Dobson	Jasmine		Initial Employment / Replacing Megan Anderson	School Secretary (216 Days)	Baker County Middle School	August 29, 2022
Gray	Mary		Transfer Within the Same Site from Paraprofessional, ESE Age 6-21 (187 Days) / Replacing Nathan Harrell / No Vacancy Swap	Paraprofessional, ESE Age 6-21 (187 Days)	Baker County High School	August 2, 2022
Hamel	Rena		Initial Employment / Replacing Danyle Lewis	Teacher, Intellectual Disabilities (197 Days)	Baker County High School	August 4, 2022
Harrell	Nathan		Transfer Within the Same Site from Paraprofessional, ESE Age 6-21 (187 Days) / Replacing Mary Gray / No Vacancy Swap	Paraprofessional, ESE Age 6-21 (187 Days)	Baker County High School	August 2, 2022
Lloyd	Tiffany		Amend Previously Approved (August 15, 2022) Employment Effective Date from August 9, 2022	Extended Day Enrichment Program Assistant Supervisor (181 Days)	Baker County Pre-K / Kindergarten Center	Amend to August 10, 2022
Mosley	Baylie		Initial Employment / Replacing John Thompson	Custodian (261 Days, 5.5 Hours)	Baker County High School	August 18, 2022
Phillips	Cynthia		Initial Employment / Replacing Phyllis Hogue	Bus Driver (186 Days)	Transportation	August 10, 2022
Raulerson	Sydney		Initial Employment / Replacing Amanda Snellgrove	Teacher, Fourth Grade (197 Days)	Keller Intermediate School	August 15, 2022
Rhoden	Eurita		Transfer from Custodian (197 Days, 8 Hours) at Keller Intermediate School / Replacing LeAnn Miller	Custodian (197 Days, 8 Hours)	Baker County Middle School	August 15, 2022
Sanders	Saige		Amend Previously Approved (August 15, 2022) Employment Effective Date from August 9, 2022	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	Amend to August 17, 2022
Spurlock	Jared		Initial Employment / Replacing Richard Yaracs	Teacher, Science (197 Days)	Baker County High School	August 4, 2022

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Akins	Kristina			Working Through Planning	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2022 - May 25, 2023
Akins	Kristina			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Anger	Tracy			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Badzinski	Deborah			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Blackshear	Clayton			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 18, 2022 - May 30, 2023
Boatright	Steve			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Cline	Laura			Gatekeeper for 2022-2023 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Crews	Tucker			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Davis	Jeffrey			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Deel	Ellen			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 7, 2022 - May 25, 2023
Donker	Jacquelyn			Instructional Assistant for Corrections Program	Regular Hourly Rate / As Needed / Funding Source: Federal	August 8, 2022 - June 30, 2023
Dopson	Kellen			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Harrell	Nathan			Working Teacher Planning Days	Regular Hourly Rate / Maximum 67.5 Hours / Funding Source: General	August 2, 2022 - May 30, 2023
Hinton	Patricia			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Hyatt	Shayna			Gatekeeper for 2022-2023 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Hyde	Amber			Gatekeeper for 2022-2023 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Kick	Leanna			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Lane	Kimbra			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 7, 2022 - May 25, 2023
Laurich-Schutt	Valerie			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
McCullough	Harli			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
McGee	Ryan			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Melvin	Amanda			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 7, 2022 - May 25, 2023
Morgan	Makena			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Murphy	Bryan			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 7, 2022 - May 25, 2023
Odom	Jessica			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Pape	Harold			Working Teacher Planning Days	Regular Hourly Rate / Maximum 67.5 Hours / Funding Source: General	August 2, 2022 - May 30, 2023
Raulerson	Sydney			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 15, 2022 - May 30, 2023
Willoughby	Jana			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023
Wurst	Erin			Gatekeeper for 2022-2023 BCMS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2022 - May 30, 2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Akins	Kristina		Baker County Middle School	Teacher, ESE	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Anger	Tracy	Prorate Through August 22, 2022 Only	Keller Intermediate School	Bus Duty	Board Approved Rate - Prorated	2022-2023
Auger	Kristina		Baker County Middle School	Department Head, Social Studies	Board Approved Rate	2022-2023
Boatright	Steve		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2022-2023
Boatright	Steve		Baker County Middle School	Bullying Prevention	Board Approved Rate	2022-2023
Branch	Heather		Baker County Middle School	Team Leader, Eighth Grade Yellow	Board Approved Rate	2022-2023
Branch	Heather		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2022-2023
Brim	Haley		Macclenny Elementary School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Buettgen	Betsy		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2022-2023
Bullard	Sarah		Baker County Middle School	Team Leader, Eighth Grade Red	Board Approved Rate	2022-2023
Bullard	Sarah	Shared with Loni Hodges	Baker County Middle School	Beta Club Sponsor	Board Approved Rate - Shared	2022-2023
Carrington	Dedra		Baker County Middle School	Cheerleading Sponsor, Basketball	Board Approved Rate	2022-2023
Carrington	Dedra		Baker County Middle School	Department Head, Vocational	Board Approved Rate	2022-2023
Carrington	Dedra		Baker County Middle School	Cheerleading Sponsor, Football	Board Approved Rate	2022-2023
Cassidy	Faith Anne		Baker County Middle School	Teacher, ESE	Board Approved Rate	2022-2023
Cassidy	Faith Anne		Baker County Middle School	Department Head, ESE	Board Approved Rate	2022-2023
Cassidy	Faith Anne		Baker County Middle School	Athletic Director	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Clevenger	Emily		Baker County High School / Career and Adult Ed.	Occupational Placement Specialist	Board Approved Rate	2022-2023
Coleman	Karen		Baker County Middle School	Team Leader, Sixth Grade Red	Board Approved Rate	2022-2023
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2022-2023
Combs	Sara		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Cranford	Jacob		Baker County Middle School	Boys Assistant Basketball Coach	Board Approved Rate	2022-2023
Crews	Debbie		Westside Elementary School	Chairperson, Resource	Board Approved Rate	2022-2023
Crews	Heather		Baker County Middle School	Department Head	Board Approved Rate	2022-2023
Crews	Heather		Baker County Middle School	Director of Guidance	Board Approved Rate	2022-2023
Crews	Vonda		Westside Elementary School	School Wellness Coordinator	Board Approved Rate	2022-2023
Daniels	Destiny		Macclenny Elementary School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Davis	Beth		Baker County Middle School	Department Head, Math	Board Approved Rate	2022-2023
Davis	Kaylan		Baker County Middle School	Dancin' Paws Sponsor, Football	Board Approved Rate	2022-2023
Davis	Kaylan		Baker County Middle School	Dancin' Paws Sponsor, Basketball	Board Approved Rate	2022-2023
Dopson	Kellen		Baker County Middle School	Vocational Agriculture Sponsor	Board Approved Rate	2022-2023
Driggers	Melissa	For Hannah Harvey / 90 Days Only	Westside Elementary School	Peer Teacher	Board Approved Rate - Prorated	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Dyal	Kristen		Baker County Middle School	Team Leader, Sixth Grade Yellow	Board Approved Rate	2022-2023
Elledge	Forrest		Baker County Middle School	Assistant Band Director	Board Approved Rate	2022-2023
Elledge	Forrest	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2022-2023
Elledge	Gretchen		Baker County Middle School	Director of Guidance	Board Approved Rate	2022-2023
Elledge	Gretchen		Baker County Middle School	Department Head	Board Approved Rate	2022-2023
Esterling	Sandra		Baker County High School	Gate Duty	Board Approved Rate	2022-2023
Finley	Blane		Baker County Middle School	Boys Head Basketball Coach	Board Approved Rate	2022-2023
Fisher	Terri		Keller Intermediate School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Gainey	Krystal		Baker County Middle School	Vocational Agriculture Sponsor	Board Approved Rate	2022-2023
Gernhard	Joyce		Baker County Middle School	Team Leader, Seventh Grade Yellow	Board Approved Rate	2022-2023
Godwin	Patricia		Keller Intermediate School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Gregory	Sandra		Baker County Middle School	Team Leader, Seventh Grade Green	Board Approved Rate	2022-2023
Hamel	Rena		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Harris	Norma		Keller Intermediate School	Nutrition Services Manager	Board Approved Rate	2022-2023
Harris	Pamela		Baker County Middle School	Teacher, ESE	Board Approved Rate	2022-2023
Harrison	Robert Gregory		Baker County Middle School	Department Head, Physical Education	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Harvey	Tiffany		Baker County Middle School	Team Leader, Sixth Grade Green	Board Approved Rate	2022-2023
Hawkins	Cynthia		Baker County Middle School	Team Leader, Seventh Grade Red	Board Approved Rate	2022-2023
Hodges	Loni		Baker County Middle School	Majorette Sponsor	Board Approved Rate	2022-2023
Hodges	Loni	Shared with Sarah Bullard	Baker County Middle School	Beta Club Sponsor	Board Approved Rate - Shared	2022-2023
Howell	Kymberli		Westside Elementary School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Hunt	Kathryn	For Mariah Grendzinski	Macclenny Elementary School	Peer Teacher	Board Approved Rate	2022-2023
Hyde	Amber		Baker County Middle School	Girls Assistant Basketball Coach	Board Approved Rate	2022-2023
Jackson	Angela		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2022-2023
Johns	Michelle		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Keel	Clay		Baker County Middle School	Band Director	Board Approved Rate	2022-2023
Kennedy	Cheryl		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2022-2023
Lambright	Rebecca		Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2022-2023
Lee	Toree		Westside Elementary School	Enrichment, PBS Club Sponsor	Board Approved Rate	2022-2023
Lewis	Jane Anne		Baker County High School	Bullying Prevention Club Sponsor	Board Approved Rate	2022-2023
Lewis	Jane Anne		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2022-2023
Long	Shirley		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Lovett	Jennifer		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
McCullough	Carolyn		Baker County Middle School	Teacher, ESE	Board Approved Rate	2022-2023
McCullough	Harli		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
McCullough	Harli	For Deanna Hibpshman	Keller Intermediate School	Peer Teacher	Board Approved Rate	2022-2023
Melton	Rachaelle	Shared with Pamela Thrift	Baker County Middle School	Student Council	Board Approved Rate - Shared	2022-2023
Melvin	Amanda		Baker County Middle School	Team Leader, Seventh Grade Blue	Board Approved Rate	2022-2023
Miller	Suzanne		Westside Elementary School	Director of Guidance	Board Approved Rate	2022-2023
Miller	Suzanne		Westside Elementary School	Bus Duty	Board Approved Rate	2022-2023
Miller	Suzanne		Westside Elementary School	Chairperson, ESE	Board Approved Rate	2022-2023
Milton	John Wyatt		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2022-2023
Milton	Lisa		Baker County Middle School	Assistant Volleyball Coach	Board Approved Rate	2022-2023
Moore	Rachel		Keller Intermediate School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Odom	Jessica		Baker County Middle School	Bus Duty	Board Approved Rate	2022-2023
Odom	Jessica	Shared with Forrest Elledge	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2022-2023
O'steen	Ruth Elaine		Keller Intermediate School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Padgett	Karen		Baker County Middle School	Department Head, Science	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Peterson	Joyce		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Ploucher	Melissa		Baker County High School	Nutrition Services Manager	Board Approved Rate	2022-2023
Poulin	Theresa		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Richardson	Catherine		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Richerson	Kristina		Baker County Middle School	Team Leader, Eighth Grade Blue	Board Approved Rate	2022-2023
Roberts	Kenneth		Baker County Middle School	Head Football Coach	Board Approved Rate	2022-2023
Roberts	Vanessa		Baker County Middle School	Head Softball Coach	Board Approved Rate	2022-2023
Satterwhite	Cari		Baker County Middle School	Teacher, ESE	Board Approved Rate	2022-2023
Sheridan	Kathy		Westside Elementary School	Chairperson, First Grade	Board Approved Rate	2022-2023
Smith	David		Baker County High School	Gate Duty	Board Approved Rate	2022-2023
South	Susie		Westside Elementary School	Chairperson, First Grade	Board Approved Rate	2022-2023
Spencer	Morgan		Baker County Middle School	Head Volleyball Coach	Board Approved Rate	2022-2023
Spencer	Morgan		Baker County Middle School	Assistant Softball Coach	Board Approved Rate	2022-2023
Staier	Brandi		Baker County Middle School	Team Leader, Sixth Grade Blue	Board Approved Rate	2022-2023
Starling	Janis		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2022-2023
Taylor	Kim		Baker County Middle School	Director of Guidance	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Taylor	Kim		Baker County Middle School	Department Head	Board Approved Rate	2022-2023
Thrift	Pamela	Shared with Rachaelle Melton	Baker County Middle School	Student Council	Board Approved Rate - Shared	2022-2023
Waite	Angela		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Waller	Janet		Baker County Middle School	Team Leader, Eighth Grade Green	Board Approved Rate	2022-2023
Wendel	Scott		Westside Elementary School	Bus Duty	Board Approved Rate	2022-2023
West	April Kirsty		Baker County Middle School	Department Head, Intensive Reading	Board Approved Rate	2022-2023
Wignall	Staci		Westside Elementary School	Chairperson, Second Grade	Board Approved Rate	2022-2023
Williams	Kimberly	Rescind Previously Approved on June 20, 2022	Rescind Macclenny Elementary School	Rescind Paraprofessional, ESE	Rescind Board Approved Rate	Rescind 2022-2023
Willoughby	Jana		Baker County Middle School	Activities Coordinator	Board Approved Rate	2022-2023
Willoughby	Jana		Baker County Middle School	Department Head, ELA	Board Approved Rate	2022-2023
Willoughby	Jana		Baker County Middle School	Future Educators of America Club Sponsor	Board Approved Rate	2022-2023
Yarborough	Jewell		Keller Intermediate School	Speech Therapist	Board Approved Rate	2022-2023
Yarborough	Jewell		Keller Intermediate School	Teacher, ESE	Board Approved Rate	2022-2023

STIPEND LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	ASSIGNMENT	AMOUNT	EFFECTIVE
Crews	Debbie		Progress Monitoring Train the Trainer	$125 Per Day / Maximum 2 Days / Funding Source: General	July 13, 2022 - July 14, 2022

STIPEND LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	ASSIGNMENT	AMOUNT	EFFECTIVE
Davis	Beth		Progress Monitoring Train the Trainer	$125 Per Day / Maximum 2 Days / Funding Source: General	July 13, 2022 - July 14, 2022
Laurich-Schutt	Valerie		Addition of Out of Field Subject Area to Certificate (Art K-12)	$225.00 Flat Rate / Funding Source: Federal	June 29, 2022
Rowan	Tanyia		Progress Monitoring Train the Trainer	$125 Per Day / Maximum 2 Days / Funding Source: General	July 13, 2022 - July 14, 2022
Williams	Byronelle		Professional Development for Computer Science	$100 Per Day / Maximum 5 Days / Funding Source: General	August 17, 2022 - September 10, 2022

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Akins	Kristina		Exceptional Student Education, Mathematics 5-9, Social Science 5-9, Reading, English 6-12, General Science 5-9	Elementary Education	Baker County Middle School	2022-2023
Anderson	Jacob		Social Science 5-9	Digital Information Technology	Baker County Middle School	2022-2023
Crews	Stephen		Business Education	Mathematics and Social Science	Baker County Middle School	2022-2023
Crummey	Jennifer		Elementary Education and ESOL	Science 5-9	Baker County Middle School	2022-2023
Deel	Ellen		Elementary Education, Specific Learning Disabilities, Mentally Handicapped	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2022-2023
Elledge	Forrest		Music and General Science 5-9	Computer Science, Social Science 5-9, English 5-9, Mathematics 5-9	Baker County Middle School	2022-2023
Finley	Blane		Mathematics	Science 5-9	Baker County Middle School	2022-2023
Gernhard	Joyce		Elementary Education K-6, ESOL, Reading	English 5-9	Baker County Middle School	2022-2023
Kazmierczak	Jana		Business Education, Reading	Mathematics 5--9	Baker County Middle School	2022-2023
Lane	Kimbra		Elementary Education, Reading, ESOL	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2022-2023
McGee	Ryan		Elementary Education, ESOL	English 5-9	Baker County Middle School	2022-2023

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 6, 2022						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Melvin	Amanda		Middle Grades Integrated	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2022-2023
Murphy	Bryan		Exceptional Student Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2022-2023
Nordstrom	Shannon		Business Education	English 5-9	Baker County Middle School	2022-2023
Prescott	Amy		Elementary Education, ESOL	Science 5-9	Baker County Middle School	2022-2023
Satterwhite	Cari		Elementary Education, Exceptional Student Education	Reading	Baker County Middle School	2022-2023
Spencer	Morgan		Prekindergarten / Primary PK-3, Mathematics 5-9	Financial Literacy	Baker County Middle School	2022-2023
Stafford	Matthew		Social Science 5-9	Mathematics 5-9	Baker County Middle School	2022-2023
Waller	Janet		Elementary Education 1-6, Primary Education K-3, ESOL, Reading	Science 5-9	Baker County Middle School	2022-2023
Zavala	Bethany		Prekindergarten / Primary PK-3	Science 5-9	Baker County Middle School	2022-2023

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON SEPTEMBER 6, 2022				
LAST NAME	FIRST NAME	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Burnham	Christopher	Middle School Assistant Football Coach	$1,500.00 Flat Rate / Funding Source: General	July 29, 2022 - May 26, 2023
Crews	Richard	Middle School Assistant Football Coach	$1,500.00 Flat Rate / Funding Source: General	July 29, 2022 - May 26, 2023
Cushenbery	Kyle	High School Assistant Baseball Coach	$1,390.00 Flat Rate / Funding Source: General	September 7, 2022 - June 30, 2023
Haddad	Matthew	High School Girls Varsity Basketball Coach	$3,630.00 Flat Rate / Funding Source: General	September 7, 2022 - June 30, 2023
Roberts	Kenneth Tucker	Middle School Assistant Football Coach	$1,500.00 Flat Rate / Funding Source: General	July 29, 2022 - May 26, 2023

LEAVE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Callahan	Angela		168 Days	Personal Leave Without Pay - Personal / Extended	September 12, 2022 - May 30, 2023
Lauramore	Deborah		43 Days	Personal Leave Without Pay - Medical	August 10, 2022 - October 7, 2022

LEAVE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	August 4, 2022 - August 17, 2022
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	August 18, 2022 - August 31, 2022
Sandoval	Julie		46 Days	Personal Leave Without Pay - Personal	August 10, 2022 - October 12, 2022

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Arnold	Corey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Barton	Tiffany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2022
Baumgardner	Elysa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 6, 2022
Boyette	Ashley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 4, 2022
Brigmon	Deanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2022
Brown	Jeffrey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Buettgen	Sara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022
Cales	Skyler		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2022
Carver	Jacob		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2022

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Chance	Diana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022
Christopher	John		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 8, 2022
Collins	April		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Combs	Laura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2022
Creamer	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Crews	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Cushenbery	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2022
Esterling	Aura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022
Francis	Alicia		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 15, 2022
Fraze	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
French	Abbigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 24, 2022
Giddens	Cassey		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 8, 2022
Hill	Jessica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Housand	Maria Irma		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Huggins	Sally		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Jacobs	Amanda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2022
Johns	Rhonda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2022
Kennedy	Katynn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022
Kosier	Pamela		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2022
Lloyd	Tiffany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 16, 2022
Murphree	Rebecca		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Phillips	Courtney		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Phillips	Cynthia		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 9, 2022
Richardson	Melissa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Rodriguez	Christina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 6, 2022					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ryals	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Scalf	Damian		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2022
Silguero	Lacie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Stewart	Barbara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2022
Stokes	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2022
Taylor	Debra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 9, 2022
Whitley	Joleene		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2022
Williams	Cassandra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Williams	Marva		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 5, 2022
Williams	Meagan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2022
Williams II	Clark		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2022
Young	Emilee		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2022

AGENDA
EXECUTIVE SESSION
(Closed to the Public)
Tuesday, September 6, 2022 – Immediately Following Regular School Board Meeting
District School Board Room (270 South Boulevard East, Macclenny, Florida)

- **Closed Executive Session to Discuss Negotiations with BCESP**

Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-1387

August 24, 2022

Sherrie Raulerson, Superintendent
Baker County School District
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson,

I am requesting that a public hearing be held on Tuesday, September 6, 2022, for the 2022-2023 Student Progression Plan and the 2022-2023 Code of Student Conduct.

If you have any questions, please call me at 259-0429.

Sincerely,

Allen Murphy
Executive Director of Teaching and Learning

BAKER COUNTY SCHOOL DISTRICT

~~2021-2022~~ 2022-2023
STUDENT PROGRESSION PLAN



In accordance with Florida Statutes 1008.25, the School Board shall adopt a Student Progression Plan.

The Baker County Student Progression Plan will be reviewed annually by a reviewing committee made up of the building principals, guidance counselors, classroom teachers, district instructional staff and the Superintendent.

SHERRIE RAULERSON, SUPERINTENDENT

SCHOOL BOARD MEMBERS

Tiffany McInarnay, Vice Chairperson	District 1
Dean Griffis	District 2
Paula Barton, Chairperson	District 3
Charles (Artie) Burnett, III	District 4
Amanda Hodges	District 5

BAKER COUNTY SCHOOLS DIRECTORY

District Office	**259-6251**
Baker County High School	**259-6286**
Baker County Middle School	**259-2226**
J. Franklyn Keller Intermediate School	**259-4244**
Macclenny Elementary School	**259-2551**
Westside Elementary School	**259-2216**
Pre-Kindergarten/Kindergarten Center	**259-0405**
Educational Services	**259-7825**
Family Service Center	**259-6551**
Transportation Department	**259-2444**
Vocational, GED & Adult Ed. Dept.	**259-0403**

"WHERE CHILDREN ARE FIRST!"

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BAKER COUNTY SCHOOL DISTRICT STUDENT PROGRESSION PLAN
(Applicable to All Students)

COMPREHENSIVE PROGRAM

Section 1008.25(2) (a-c) mandates that the district shall establish a comprehensive student progression plan that includes standards for evaluating each student's performance on the Florida Standards. The progression plan must include specific levels of performance in English language arts, science, mathematics, and social studies for each grade level, including the levels of performance on statewide assessments as defined by the commissioner, below which a student must receive remediation or be retained within an intensive program that is different from the previous year's program and that considers the student's learning style. The progression plan must include appropriate alternative placement for a student who has been retained for two or more years.

Each student failing to meet minimum performance expectations in the above areas, must continue to be provided remedial or supplemental instruction until the expectations are met or the student graduates from high school or is not subject to compulsory school attendance.

GRADING SYSTEM

The following district-wide grading system has been adopted by the Baker County District School Board. Its numerical equivalents are:

Letter Grade	Score	Grade Point Value	Description
A	90-100	4.0	"Outstanding Progress"
B	80-89	3.0	"Above Average Progress"
C	70-79	2.0	"Average Progress"
D	60-69	1.0	"Lowest Acceptable Progress"
F	0-59	0.0	"Failure"
I	0	0.0	"Incomplete"

All averaging will be done by numerical value and not by letter value. For some classes and programs, the following letter grade will be used:

E = "Excellent" (90-100%)
S = "Satisfactory" (70-89%)
N = "Needs Improvement" (60-69%)
U = "Unsatisfactory" (0-59%)

Affixing plus or minus to the letter grade is optional in the elementary schools. Kindergarten will be evaluated by its own grading scale. Conduct grades shall be awarded in the form of:

GRADES K-5	GRADES 6-12
E = "Excellent"	
S = "Satisfactory"	S = "Satisfactory"
U = "Unsatisfactory"	U = "Unsatisfactory"

Middle School, final semester exams are optional. If given, the worth of each exam will be determined by the classroom teacher. The value will not exceed 20% of the semester grade. A Civics end-of-course exam is required in middle school and is worth 30% of the final grade. End-of-course (EOC) exams are mandated by Florida statutes.

High School, final end of course (EOC) and semester exams are required. EOC exams given in Algebra I, Geometry,

Biology I, and US History are worth 30% of the final grade. End of course (EOC) exams are tests mandated by Florida statutes. Semester exams are school administered tests used to determine student mastery of the curriculum. Semester exams are given at the end of each semester and are worth 20% of the semester grade. Parents/guardians will be notified of their child's progress during the school year by means of formal report cards at each nine weeks interval and by progress reports during the fifth week of each quarter. Other means of keeping parents/guardians informed may consist of the following: conferences, samples of student's work, test results, letters, informal notes, Skyward Parent Portal, etc.

ASSESSMENTS

Each student must participate in the statewide assessment tests. Section 1008.22, Florida Statutes, states "participation in the assessment program is mandatory for all school districts and all students attending public schools." Additionally, Section 1008.34, Florida Statutes, states; "each school must assess at least 95% of its eligible students". Section 1008.32, Florida Statutes, states that the Commissioner of Education may investigate allegations of non-compliance with law by school districts. Each student who does not meet specific levels of performance in English language arts, science, mathematics, and social studies for each grade level, or who does not meet specific levels of performance as determined by the commissioner on statewide assessments at selected grade levels, must be provided with additional diagnostic assessments to determine the nature of the student's difficulty and areas of academic needs. **A student's course enrollment may be influenced by statewide assessment and diagnostic test performance.** This includes enrollment in honors courses and English A student's course enrollment may be influenced by statewide assessment and diagnostic test performance. This includes enrollment in honors courses and English language arts and math intervention classes. Beginning with school year 2022-2023, Florida Assessment Student Thinking (FAST) replaces Florida Student Assessment (FSA).

PROGRESS REPORTING AND ANNUAL REPORT

Each district school board must annually report to the parent of each student the progress of the student toward achieving state and district expectations for proficiency in English language arts, science, mathematics, and social studies. The district school board must report to the parent the student's results on each statewide assessment test. The evaluation of each student's progress must be based upon the student's classroom work, observations, tests, district and state assessments, and other relevant information.

The district will annually publish in the local newspaper, and report in writing to the State Board of Education by September 1* of each year, the following on the prior school year: the provisions of F.S. 1008.25(8) relating to public school student progression and the district policies and procedures on student retention and promotion; by grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the Florida Standards Assessment English Language Arts (~~FSA~~ FASTELA); the number and percentage, by grade, of all students retained in grades 3 through 10; the total number of students promoted for good cause, by each category; and any revisions to the district school board's policy on retention and promotion from the prior year.
*This information will be published once it has been released by the Florida Department of Education.

ALLOCATION OF RESOURCES

Remedial and supplemental instruction resources will be allocated as follows: First, to students who are deficient in English language arts by the end of grade 3, and second to students who fail to meet performance levels required for promotion.

ELIMINATION OF SOCIAL PROMOTION AND GOOD CAUSE EXEMPTIONS

a) No student may be assigned to a grade level based solely on age or other factors that constitute social promotion.

b) The school board may only exempt students from mandatory retention for good cause. Good cause

exemptions for students in grade 3 shall be limited to the following:

1. Limited English proficient students who have had less than 2 years of instruction in an English for Speakers of Other Languages (ESOL) program.

2. Students with disabilities whose individual education plan (I.E.P.) indicates that participation in the statewide assessment program is not appropriate, consistent with the requirements of State Board of Education rule.

3. Students, who demonstrate an acceptable level of performance on an alternative, standardized reading assessment approved by the State Board of Education.

4. Students, who demonstrate through a student portfolio, that the student is reading on grade level as evidenced by demonstration of mastery of the Florida Standards in reading equal to at least a Level 2 performance on the ~~FSA~~ FAST.

5. Students with disabilities who participate in the ~~FSA~~ FAST and who have an individual education plan or a Section 504 plan that reflects that the student has received the intensive remediation in reading, for more than 2 years but still demonstrates a deficiency in reading and was previously retained in kindergarten, grade 1 or grade 2.

6. Students who have received two or more years of intensive reading intervention and were previously retained in kindergarten, grade 1, grade 2, or grade 3 for a total of two years meet the criteria for good cause exemption. Students may not be retained in grade 3 more than once. Intensive reading instruction for students so promoted must include an altered instructional day based upon an academic improvement plan that includes specialized diagnostic information and specific reading strategies for each student. The district school board shall assist schools and teachers to implement reading strategies that research has shown to be successful in improving reading among low performing readers.

c) Requests for good cause exemptions for students from the mandatory retention shall be made consistent with the following:

1. Documentation shall be submitted from the student's teacher to the school principal that indicates that the promotion of the student is appropriate and is based upon the student's academic record. In order to minimize paperwork requirements, such documentation shall consist only of the existing Progress Monitoring Plan, individual educational plan, if applicable, report card, or student portfolio.

2. The school principal shall review and discuss such recommendation with the teacher and make the determination as to whether the student should be promoted or retained. If the school principal determines that the student should be promoted, the school principal shall make such recommendation in writing to the district school superintendent. The district school superintendent shall accept or reject the school principal's recommendation in writing.

REQUIREMENTS FOR ENGLISH LANGUAGE LEARNER (ELL) STUDENTS

During the adjustment period, the English Language Learner (ELL) student's English skills progress and content area efforts will be evaluated on a "satisfactory" or "needs improvement" basis until it is determined that the assignment of letter grades is appropriate. The student will be evaluated accordingly once he/she has demonstrated an understanding of learning activities and assignments. Comments will be made on progress reports/report cards concerning the student's level of performance. Instruction must be understandable, equal, and comparable in scope, sequence, and quality to that which non-ELL students receive. The ELL student is expected to participate in all learning activities appropriate for that

individual's level.

Promotion and retention of ELL students is based on measurements of the student's ability to read, write, and perform mathematical functions, not whether the ability is shown in English or in the student's home language. Further description is provided in the District's approved ELL Plan.

REQUIREMENTS FOR HOME EDUCATION STUDENTS RE-ENTERING A PUBLIC SCHOOL

Grades K-8

Upon re-entry into public school from a Home Education program, the home education student will be given a norm referenced achievement evaluation (Kindergarten Readiness Checklist, STAR Early Literacy Assessment, STAR, and/or SAT-10) as part of the re-enrollment process. The appropriate school for the student's previous grade will make the promotion decision.

Grades 9-12

6A-1.09941 State Uniform Transfer of High School Credit (see page 6, Placement of Transfer Students)

PATRIOTIC PROGRAM

Florida Statute 1003.44 recognizes the last full week of classes in September, in the state's public schools, as "Celebrate Freedom Week." The students in each social studies class shall be presented at least 3 hours of appropriate instruction, as determined by the school district, on the intent, meaning, and importance of the Declaration of Independence. On each school day during this week, school principals and teachers are required to conduct an oral recitation by students of the following excerpt of the Declaration of Independence:

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable rights that among these are life, liberty, and the pursuit of happiness. That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed."

Students will be excused from participating in the recitation of the Declaration of Independence, upon written request by a student's parent submitted to the principal.

The American Flag will be displayed daily in each classroom and flag education, including proper flag display and flag salute will be taught. The pledge of allegiance to the flag, "I pledge allegiance to the flag of the United States of America and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all," shall be rendered by students standing with the right hand over the heart. The pledge of allegiance to the flag shall be recited at the beginning of the day in each elementary, middle and high school. Upon written request by his or her parent, a student must be excused from reciting the pledge, including standing and placing the right hand over his or her heart. When the pledge is given, unexcused students must show full respect to the flag by standing at attention, men removing the headdress, except when such headdress is worn for religious purposes.

IMMUNIZATION POLICY

Prior to admittance to or attendance in a Baker County school, grades kindergarten through 12 or any other initial entrance into a Florida school, each child must present or have on file with the school a certification of immunization for the prevention of those communicable diseases, for which immunization is required by the Department of Children and Families (F.S. 1003.22).

SUMMER SCHOOL

A pupil attending summer school shall have a preliminary registration form approved by the principal of the school, which he/she attends. Pupils in Grades 6, 7, and 8 will be limited to two full years of subjects, consisting of new or make-up work or remediation. Pupils in Grades 9-12 will be limited to one credit or the equivalent thereof per summer unless enrolled in the performance-based program. In order to participate in summer school, a student must spend no less than a total of one hundred and thirty-five clock hours participating in instruction or directed study per subject in the regular

program. Due to limited space and numbers, the principal will consider grades/GPA, behavior, school attendance, and other individual student circumstances when assigning students to summer school. The principal reserves the right to accept or deny entrance to a summer school program.

Not less than a total of one hundred and twenty clock hours shall be spent in instruction or directed study per unit subject in the regular program.

A student may earn up to one credit in summer school at any accredited high school unless enrolled in a performance-based program. Mastery of specific skills in the summer school course will be necessary in order to pass.
Admission into the summer school program shall be for the purpose of promotion and/or credit. All other requests for admission may be approved by the principal/designee, e.g. enrollment in order to repeat a course for the purpose of improving one's GPA.

GENERAL EDUCATION DEVELOPMENT

Any candidate for a high school equivalency diploma shall be at least eighteen (18) years of age on the date of examination, except that in extraordinary circumstances as determined by the Superintendent of Schools or his/her designee in the district in which the candidate resides or attends school, said candidate may take the examination after reaching the age of sixteen (16) years.

FLORIDA STATUTES AND DEPARTMENT OF EDUCATION RULES

Any Florida Statute or Florida Department of Education rule shall take precedence over the provisions of this progression plan provided that the statute or rule contradicts or limits the requirements of this plan.

PLACEMENT OF TRANSFER STUDENTS

1) Credits and grades earned and offered for acceptance shall be based on official transcripts and shall be accepted at face value subject to validation if required by the receiving school's accreditation. If validation of the official transcript is deemed necessary, or if the student does not possess an official transcript or is a home education student, credit shall be validated through performance during the first grading period as outline in subsection (2).

2) Validation of credits shall be based on performance in classes at the receiving school. A student transferring into a school shall be placed at the appropriate sequential course level and should have a minimum grade point average of 2.0 at the end of the first grading period. Students who do not meet this requirement shall have credits validated using the Alternative Validation Procedure, as outline in subsection (3).

3) Alternative Validation Procedure. If validation based on performance as described above is not satisfactory, then any one of the following alternatives shall be used for validation purposes as determined by the teacher, principal, and parent:

   a) Portfolio evaluation by the superintendent or designee;
   b) Written recommendation by a Florida certified teacher selected by the parent and approved by the principal
   c) Demonstrated performance in courses taken through dual enrollment or at other public or private accredited schools;
   d) Demonstrated proficiencies on nationally normed standardized subject area assessments;
   e) Demonstrated proficiencies on the ~~FSA~~ FAST; or
   f) Written review of the criteria utilized for a given subject provided by the former school. Students must be provided at least ninety days from date of transfer to prepare for assessments outlined in paragraphs (3) (d) and (e) of this rule if required.

MINIMUM INSTRUCTIONAL HOURS IN HEALTH EDUCATION, ALCOHOL AND SUBSTANCE ABUSE PREVENTION, AND HIV/AIDS EDUCATION

Students enrolled in the Baker County School District will receive the following minimum number of hours of instruction in health education, alcohol and substance abuse prevention, and/or HIV/AIDS education:

Grades K-3	35 hours per year
Grades 4-5	55 hours per year
Grades 6-7	35 hours per year
Grade 8	30 hours per year

FLORIDA STANDARDS

The schools of Baker County will incorporate the Florida State Standards into their programs of instruction at the appropriate grade levels and in the applicable courses.

ELIGIBILITY TO PARTICIPATE IN INTERSCHOLASTIC EXTRACURRICULAR STUDENT ACTIVITIES – SECTION 1006.15, F.S.

A 2.0 cumulative GPA on a 4.0 scale must be maintained for participation in interscholastic extracurricular student activities.

EXTRA-CURRICULAR ACTIVITIES

All students will comply with the requirements of the State of Florida as well as the Florida High School Activities Association in regards to eligibility requirements for participation in extra-curricular activities.

ASSIGNMENT OF GRADES

The initial and primary authority for the assessment of student performance and the awarding of student grades is assigned to the teacher responsible for the particular course or class.

APPEAL PROCESS

Any request regarding a review, a modification, and/or an appeal of the Baker County School District's Student Progression Plan, and/or the consequences thereof, shall be initiated at the first level of responsibility and may progress to other levels if deemed necessary.

STATEMENT OF NONDISCRIMINATION

Nondiscrimination in Student Activities - No student enrolled in the Baker County Schools shall, on the basis of race, gender, national origin, marital status, disability, age, or religion, be excluded from participation in or be subjected to discrimination under any curricular, extracurricular, or any other school sponsored activity. This rule shall apply to all present and future course offerings and to all other school sponsored activities in which students are eligible to participate.

Equity Coordinator - The Associate Superintendent, **Robin Mobley, is designated as Baker County School District's Equity Coordinator.** Employees, employment applicants, students, parents, and citizens having questions concerning the Florida Educational Equity Act, or its implementation, may contact the Equity Coordinator at the Baker County School

District Superintendent's Office, 270 South Boulevard East, Macclenny, FL 32063, or by phone (904) 259-0428, or via e-mail robin.mobley@bakerk12.org.

Multi-Tiered System of Supports (MTSS)

All Students who take the statewide assessment test are required to score Level III or higher as required by F.S. 1008.22. A student who is not meeting the state requirement for proficiency in English Language Arts and math shall be covered by one of the following plans to target instruction and identify ways to improve his or her academic achievement: a federally required student plan, such as, an individual education plan, a school-wide system of progress monitoring for all students, or an individualized progress monitoring plan. A student who scores level 4 or above in the specific subject area statewide assessment may be exempted from participation by the school principal.

Baker County uses the problem solving/response to intervention, MTSS, method of developing and implementing instruction and interventions based on a three-tiered model. Our MTSS model integrates core instruction (Tier 1), supplemental instruction/interventions (Tier 2), and intensive interventions (Tier 3). A designated intervention coach will coordinate MTSS activities. The procedures for conducting required general education interventions are specified in our admissions and placement manual and MTSS district implementation plan. Procedures below are documented on district-developed forms. At the end of each Tier, an Intervention Plan progress report is completed to serve as written documentation of required activities, meetings, and responsible personnel.

Tier 1 – Core instruction and interventions utilize the general education staff to observe, take, and analyze student data to adjust instructional techniques and provide differentiated instruction. The focus of Tier 1 is on core instruction and universal screening data which is used to formulate interventions. The teacher may establish baseline data, complete a record review, use existing databases, and conduct curriculum-based assessments and/or behavior assessments. Parents are contacted to discuss data, possible interventions, any need for vision, and hearing or speech/language screenings. Progress monitoring data are collected to determine the effectiveness of interventions.

Tier 2 – Supplemental instruction/interventions are managed by the MTSS team. A team meeting is held with parent involvement to review the intervention referral, plan interventions, obtain consent for screening as necessary, and obtain social/developmental history data when appropriate. Intervention plans are formalized in writing, and screenings are conducted subsequent to consent, as appropriate. Designated personnel implement interventions which include progress monitoring. Post intervention measures are recorded on appropriate forms. Parents are notified of a future meeting which is held to discuss observations, review results of interventions, and rate of progress to determine if the student is making adequate gains.

Tier 3 – Intensive interventions are managed by the MTSS team and must include the ESE district or student services district level staff. Parents are invited to a meeting where the team reviews all documentation from Tiers 2 and 3, and develops targeted intensive individual interventions for academic concerns. A formal behavior intervention plan is developed for behavioral concerns. Designated personnel implement interventions which include weekly progress monitoring. Post intervention measures are recorded on appropriate forms. Parents are notified of an additional meeting which is held to determine one of three actions: (1) continue and/or modify Tier 2 or Tier 3 interventions, (2) request further information for Tiers 1, 2 or 3, before finalizing decisions, or (3) make a formal referral for evaluation to determine if the student needs exceptional education services.

BAKER COUNTY GRADES K - 5 STUDENT PROGRESSION PLAN

Pupil promotion in the Baker County Elementary Schools is based on an evaluation of each pupil's achievement in terms of appropriate instructional goals. The primary responsibility for determining each pupil's level of performance and ability to function academically, socially and emotionally at the next grade level is that of the classroom teacher, subject to review by and approval of the principal. However, students must also meet established requirements at each grade level.

Each student who does not meet the minimum performance expectations defined by the Commissioner of Education for the statewide assessment tests in English language arts, science, mathematics, and social studies must continue to be provided with remedial or supplemental instruction until the expectations are met or the student graduates from high school or is not subject to compulsory school attendance.

Students who do not satisfactorily achieve established objectives for the grade to which they are assigned, will be reassigned to the same grade for the next school year or placed in a specialized class within the regular school program. The students are to be provided instruction designed to continue their progress toward mastery of the required standards.

For uniformity, all in-coming students from other schools shall be issued grades if enrolled 20 or more days during the grading period. No grades will be given from Baker County School District for enrollment of less than 20 days. This is the only instance in which students would receive no grades.

Letter grades will be assigned to all major subject areas. These include ELA (English Language Arts - formerly known as reading, language arts, and writing), mathematics (grades 1- 5), science (grades 3-5), and social studies (grades 4-5). A letter designation will be given for science (grades 1-2) and social studies (grades 1-3) as follows:

"S" = Satisfactory "U" = Unsatisfactory

RETENTION K–5

Retention in kindergarten will be based on an "N" or a "U" on the fourth nine weeks ELA grade. Retention recommendations are possible, even though the student may have passing grades.

Retention in Grade 1 will be based on a failing final grade in either ELA or mathematics. Retention recommendations are possible, even though the student may have passing grades.

Retention in Grade 2 will be based on a failing final grade in either ELA or mathematics. Retention recommendations are possible, even though the student may have passing grades.

Retention in grade 3 will be based on failing final grades in two subject areas with one of those subject areas being ELA or math. Also, if a student receives a level 1 score on the Florida Standards Assessment (~~FSA~~ FAST) ELA, he/she will be retained. Retention recommendations are possible, even though the student may have passing grades.

Promotion or retention in Grades 4 and 5 will be consistent with Florida Statutes and the Florida Standards (~~FSA~~ FAST). The appropriate teachers will certify mastery of these standards. In grades 4 and 5, the principal will review and consider the student's previous performance record, including ESE status and previous retentions, before determining retention or promotion. The principal may, based on review of individual circumstances, consider mid-year promotion for students who have been retained in grade 4.

REMEDIATION K–5

Each student who does not meet specific levels of performance as determined by the district school board in English language arts, science, mathematics and social studies for each grade level, or who does not meet specific levels of performance as determined by the commissioner on statewide assessments at selected grade levels, must be provided with additional diagnostic assessments to determine the nature of the student's difficulty and areas of academic need. Upon subsequent evaluation, if the documented deficiency has not been remediated in accordance with MTSS, the student may be retained. Parent notification will be sent each nine weeks for students who are identified as "at risk" of failing.

The final decision regarding promotion, retention, or recommendations for special instruction will be made during the last two weeks of the school term, when second semester grades can be evaluated along with other test and performance

data including the Florida Standards Assessment. Each "at risk" student will be evaluated prior to making a final determination on promotion or retention. Promotion or retention will be noted on the child's report card and cumulative record at the end of the year. Parents of students being retained will be notified by the principal or their designee.

REQUIREMENTS FOR KINDERGARTEN ADMISSION

Any child five (5) years old on or before September 1st, of the school year may be admitted any time during the school year. Any out-of-state transfer, underage for Florida, must meet the age requirement for his/her state. At the beginning of each school year, students entering kindergarten will be assessed using the Florida Kindergarten Readiness Screener (FLKRS).

REQUIREMENTS FOR FIRST GRADE ADMISSION

Any child who has attained the age of six (6) on or before September 1st, of the school year and who has satisfactorily completed the requirements for kindergarten in a public school in accordance with the District's Student Progression Plan or in a non-public school from which the District School Board accepts transfer of academic credit, or who otherwise meets the criteria for admission or transfer in a manner similar to that applicable to other grades, shall be admitted or promoted to the first grade. (F.S. 1003.21)

ASSESSMENT AND REMEDIATION

The school in which the student in need of remediation is enrolled will develop and implement, in consultation with the student's parent, a Multi-Tiered System of Supports Plan designed to assist the student in meeting state and district expectations for proficiency.

For a student identified with a deficiency in English language arts, a MTSS plan shall identify the student's specific areas of deficiency in phonemic awareness, phonics, fluency, comprehension, vocabulary, the desired levels of performance, and the instructional and support services to be provided during the regular school in addition to the regular English language arts instruction. Schools shall also provide for the frequent monitoring of the student's progress in meeting the desired levels of performance. The district school board will assist schools and teachers to implement research-based English language arts activities that have been shown to be successful in teaching English language arts to low-performing students.

The district will provide a state-identified English language arts curriculum that has been reviewed by the Florida Center for Reading Research at the Florida State University and meets, at a minimum the following specifications: assists students assessed as exhibiting a reading deficiency in developing the ability to read at grade level; provides skill development in phonemic awareness, phonics, fluency, vocabulary, and comprehension, provides scientifically-based and reliable assessment, provides initial and on-going analysis of each student's reading progress, is implemented during regular school hours, provides a curriculum in core academic subjects to assist the student in maintaining or meeting proficiency levels for the appropriate grade in all academic subjects.

An MTSS plan will be developed in consultation with the parents for all students identified as struggling readers. The district will conduct a review of the MTSS plan for all students who score Level 1 on the ELA portion of the ~~FSA~~ FAST and do not meet one of the good cause exemptions. The review shall address additional supports and services needed to remediate the identified areas of reading deficiency, including a minimum of 90 minutes of daily, uninterrupted, scientifically research-based reading instruction and other strategies prescribed by the school district, which may include, but are not limited to: small group instruction, class size reduction, differentiated instruction, more frequent progress monitoring, tutoring or mentoring, extended school day, and summer reading camps. The district will provide in writing the criteria and policies for a portfolio and the evidence for a student to demonstrate mastery of Florida's grade 3 English Language Arts standards (ELA). The district may require a student portfolio to be completed for each student. A parent of a student that is identified at risk for retention at any time during the school year may request the school to begin

collecting evidence for a portfolio.

Students with substantial reading deficiency in Grades K-5 will receive intensive reading instruction. The intensive reading instruction will include an educational program different from the previous year and consider the student's learning style. Students who score below 40% PR on the initial STAR Reading Assessment may receive the services described above. Those services will be detailed in an MTSS plan developed in consultation with the student's parent to assist the student in meeting state and district expectations for proficiency. Frequent monitoring of the student's progress in meeting the desired levels of performance shall be provided.

At any time during the school year, retained students in Grade 3, demonstrating an independent reading level at or above grade level, may be promoted to Grade 4. Tools used to demonstrate independent reading include: subsequent assessments, alternative assessments, and portfolio reviews, in accordance with the rules of the State Board of Education.

The district will provide these students with a high-performing teacher as determined by student performance data and above-satisfactory performance appraisals. Supplemental tutoring in scientifically researched-based English Language Arts instruction will be offered to qualifying students. The district will also provide at-home activities and strategies for parents to help remediate reading deficiencies with their child.

READING DEFICIENCY

Any student, who exhibits a substantial deficiency in reading, based upon Florida Standards and locally determined or statewide assessments conducted in kindergarten through fifth grade, or through teacher observations, must be given intensive reading instruction immediately following the identification of the reading deficiency. At the beginning of grades K through 5, students will be assessed in English language arts. Based upon the results of the assessments and/or based on teacher recommendations, students who are substantially deficient in reading will be given intensive remediation. The student's reading proficiency must be reassessed at the beginning of the next year, and intensive reading instruction must continue until the reading deficiency is remedied.

If the student's reading deficiency is not remediated by the end of grade 3, as demonstrated by scoring Level 2 or higher on the Florida Standards Assessment (~~FSA~~ FAST) in English language arts for Grade 3, and does not meet good cause, the student must be retained. Students who have received two or more years of intensive reading intervention and were previously retained in kindergarten, grade 1, grade 2, or grade 3 for a total of two years meet the criteria for good cause exemption. Students may not be retained in grade 3 more than once. Students retained under this provision must be provided intensive interventions in English language arts to address the student's specific reading deficiencies as identified by a valid and reliable diagnostic assessment to determine the nature of the student's difficulty and areas of academic need. This intensive intervention must include but not be limited to: effective instructional strategies, participation in the school's district summer reading camp, and appropriate teaching methodologies necessary to assist those students in becoming successful readers, able to read at or above grade level, and ready for promotion to the next grade.

The district will implement the following to meet the needs of 3rd grade students identified with a reading deficiency who have not been previously retained in 3rd grade:

Teacher Student Ratio	Same as other students
Reading Instructional Time	90-minute reading block in a smaller group size setting or one-on-one Rule 6A-6.054, F.A.C.

Materials	**Core/State Identified** Reading program that is research based and has proven success teaching the components of reading. Rule 6A-6.053 F.A.C. **Differentiated Materials** Research-based materials that reinforce the initial instruction. **Intervention Materials** Research-based materials that teach areas of deficits as determined by an assessment measure. This instruction must take place in addition to the 90-minute reading block. Rule 6A-6.054 & 6A-6.053 F.A.C.
Screening	Options may include, but are not limited to, program-based materials, teacher observation or a screening/progress monitoring tool. Rule 6A-6.053 F.A.C.

Progress Monitoring	Students identified with a reading deficiency must be progress monitored. Schools must progress monitor students with a reading deficiency a minimum of three times per year. This includes a baseline, mid-year and an end-of-year assessment. Rule 6A-6.054 F.A.C.
Diagnostic	A student who does not meet specific levels of performance on the required assessment as determined by the district school board or who scores below Level 3 on the statewide standardized assessment as applicable under section 1008.22, F.S., must be provided with additional diagnostic assessments to determine the nature of the student's difficulty, the area of academic need and strategies for appropriate intervention and instruction. Section 1008.25(4)(a), F.S.
Progress Monitoring Plan (PMP)	A PMP may be developed and implemented for any student who is not meeting the school district or state requirements for proficiency in reading. Section 1008.25(4) (b), F.S.
Data Reporting	In anticipation of a change to State Board Rule 6A-6.053 eliminating the requirement for school districts to report progress monitoring assessment scores, districts are no longer required to submit progress monitoring data to the Automated Student Database System. Progress monitoring is still Required at the district level.

The district will implement the following to meet the needs of 3rd grade students identified with a reading deficiency who have been retained in 3rd grade and do not meet good cause:

Teacher Student Ratio	Reduced Student-Teacher Ratio. Section 1008.25(7)(b)1.c., F.S.
Reading Instructional Time	Minimum of 90 minutes of daily uninterrupted reading instruction which includes small group instruction. Section 1008.25(7) (b) 1. F.S. Intervention in addition to 90-minute reading block. Rule 6A-6.054 F.A.C.
Teacher Quality	Provide students with a highly effective teacher as determined by the teacher's performance evaluation under section 1012.34, F.S. Section 1008.25(7)(b)4., F.S.
Materials	**Core/State Identified** Reading program that is research based and has proven success teaching the components of reading. Rule 6A-6.053 F.A.C. **Differentiated Materials** Research-based materials that reinforce the initial instruction. **Intervention Materials** Research-based materials that teach areas of deficits as determined by an assessment measure. This instruction must take place in addition to the 90-minute reading block. Rule 6A-6.054 and Rule 6A-6.053 F.A.C. **Differentiated Instruction** Should be treated as immediate intensive intervention with prescribed materials for the students' deficits. **Immediate Intensive Intervention (iii)** Materials should continue to be used during iii after the 90-minute reading block. Rule 6A-6.054 and Rule 6A-6.053 F.A.C.
Screening	Options may include, but are not limited to, program-based materials, teacher observation or Screening/progress monitoring tool. Rule 6A-6.053 F.A.C.

Progress Monitoring	Progress monitoring should be more frequent for these students than for non-retained students and should be ongoing. This can be as simple as a Comprehensive Core Reading Program (CCRP) or Supplemental Reading Program (SRP) weekly test, timed readings or teacher observations. Schools must progress monitor students with a reading deficiency a minimum of three times per year. This includes a baseline, mid-year and an end-of-year assessment. Rule 6A-6.054 F.A.C.
Diagnostic	A student who does not meet specific levels of performance on the required assessment as determined by the district school board or who scores below Level 3 on the statewide standardized assessment as applicable under section 1008.22, F.S., must be provided with additional diagnostic assessments to determine the nature of the student's difficulty, the area of academic need and strategies for appropriate intervention and instruction. Section 1008.25(4)(a), F. S
Progress Monitoring Plan (PMP)	A PMP must be developed and implemented for any student who is not meeting the school district or state requirements for proficiency in reading. Section 1008.25(4)(b), F.S.
Summer Reading Camps	Districts will provide access to Summer Reading Camps for students scoring Level 1 on the ~~FSA~~-FAST ELA. Districts may extend summer reading camp services to other students. Section 1008.25(7) (b) 1. F.S. School districts will provide written notification to the parent of any student who has not met the proficiency level required for promotion and therefore, is retained. Section 1008.25(7)(b)2., F.S.
Data Reporting	In anticipation of a change to State Board Rule 6A-6.053 eliminating the requirement for school districts to report progress monitoring assessment scores, districts are no longer required to submit progress monitoring data to the Automated Student Database System. Progress monitoring is still required at the district level.
Strategies prescribed by school district which may include, but are not limited to:	

Tutoring and Mentoring	A trained volunteer or mentor may be assigned to each student and/or someone may be assigned to tutor each student on deficit areas. Section 1008.25(7)(b)1. e., F.S.
Transition Classes	The school district has the option of placing students who have been retained in grade 3 and have received intensive instructional services but are still not ready for promotion, as determined by the school district, in a transitional instructional setting. Section 1008.25(7)(b)1. f., F.S.
Extended School Day	Provide an after-school program with research-based materials and certified teachers to tutor and remediate students. Saturday school with research-based materials and certified teachers to tutor and remediate students. Extended year with research-based materials and certified teachers to tutor and remediate students. Section 1008.25(7)(b)1. g., F.S.

PARENTAL NOTIFICATION

The parent of any student who exhibits a substantial deficiency in reading based upon locally determined or statewide assessments or through teacher observations, must be notified in writing of the following:

1) That his or her child has been identified as having a substantial deficiency in reading

2) A description of the current services that are provided to the child.

3) A description of the proposed supplemental instructional services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency.

4) That if the child's reading deficiency is not remediated by the end of grade 3, the child must be retained unless he or she is exempt from mandatory retention for good cause.

5) Strategies for parents to use in helping their child succeed in reading proficiency.

6) That the Florida Standards Assessment (~~FSA~~ FAST) is not the sole determiner of promotion and that additional evaluations, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade level and ready for grade promotion.

7) The district's specific criteria and policies for midyear promotion. Midyear promotion means promotion of a retained student at any time during the year of retention once the student has demonstrated ability to read at grade level.

The school in which the student is enrolled must develop and implement an MTSS plan in consultation with the student's parents. This plan will be designed to assist each student who has been identified as not meeting state or

district expectations for proficiency in English Language Arts, science, social studies, or mathematics.

Parents/guardians will be notified of their child's progress during the school year by means of formal report cards at each nine weeks interval and by progress reports during the fifth week of each quarter. Other means of keeping the parent/guardian informed may consist of the following: conferences, phone/email contact, samples of student's work, test results, letters, and informal notes.

Physical Education Requirement
Pursuant to Florida Statutes 1003.55, all students, including students with disabilities, in grades K-5 will receive 150 minutes of physical education each week. Physical education is defined as the development of knowledge and skills regarding teamwork and fairplay; the development of knowledge and skills regarding nutrition and physical fitness as part of a healthy lifestyle.

This requirement will be waived if: a student is enrolled in a remedial course; the parent requests that the student enroll in another course; or the student is participating in physical activities outside the school day which are equal to, or in excess of, the requirements of the mandate. Counseling pertaining to the benefits of physical education is also available.

A new request in writing from the student's parent is required for each year that a student is eligible and requests to waive physical education.

BAKER COUNTY GRADES 6-8 STUDENT PROGRESSION PLAN

The required program of study for the Baker County Middle School reflects federal, state, and district requirements. Each student must participate in statewide assessment tests. The following requirements are pursuant to Florida Statutes. **If you need further assistance please contact Baker County Middle School Guidance Office at (904) 259-2226.** Middle grades students enrolled in high school Algebra I must pass the course and must take and pass the statewide standardized EOC assessment to earn high school credit towards a standard diploma. The results of the EOC assessment will constitute 30 percent of the student's final course grade. Grade 8 students who do not pass the Algebra I EOC may retake the EOC. If the EOC retake passing score changes the final course grade by at least a letter grade, the Algebra I course grade will be recalculated to reflect the EOC retake score. Students may have their 8th grade Algebra I course grade recalculated, upon passing the EOC, through their junior year.

Middle grades students enrolled in high school Algebra I must pass the statewide standardized EOC assessment to qualify for a standard high school diploma. However, if the middle grades student does not pass the EOC assessment in middle school, the student will have multiple opportunities in high school to retake the course and/or the assessment.

Middle grades students enrolled in high school Geometry or Biology I (offered via Virtual School) must take the statewide, standardized EOC assessment, and the results of the EOC assessment must constitute 30 percent of the student's final course grade. Students must pass the course but are not required to pass the EOC assessment to earn high school credit.

Middle grade students and high school students enrolled in high school geometry (offered via Virtual School) are required to pass the statewide, standardized EOC assessment to qualify for a standard high school diploma scholar designation.

Middle grade students and high school students enrolled in high school Biology I (offered via Virtual School) must pass the statewide, standardized EOC assessment to qualify for a standard high school diploma scholar designation.

Students who score Level 1 on the statewide, standardized assessments for English language arts must be enrolled in and complete a remedial course or a content area course in which remediation strategies are incorporated into course content delivery.

One of the middle grades' courses must be at least a one-semester civics education course. Each student's performance on the statewide, standardized EOC assessment in civics education must constitute 30 percent of the student's final course grade. A student does not have to pass the statewide, standardized civics EOC assessment to be promoted to high school; however, a student must receive a passing grade in Civics to be promoted. A middle grades student who transfers into the state's public-school system from out of country, out-of-state, a private school or a home education program after the beginning of the second term of eighth grade is not required to meet the Civics education requirement for promotion if the student's transcript documents passage of three courses in social studies or two year-long courses in social studies that include coverage of Civics education. If this is not the case, the student must be immediately enrolled in Civics, participate in the Civics EOC and the results of the EOC must constitute 30 percent of the course grade.

Promotion from middle school requires that a student must successfully complete 3 middle school or higher courses in English, 3 middle school or higher courses in mathematics, 3 middle school or higher courses in social studies, 3 middle school or higher courses in science, 1 course in Civics, to be completed in grade 7 or 8.

The following areas of study are offered and/or required for each grade:

- Remedial Reading (Grades 6-8 for identified students who scored a level 1 on the Florida Standards Assessments (~~FSA~~ FAST)
- English Language Arts (Required, Reading, Spelling, Writing, English)
- Mathematics (Required)
- Science (Required)
- Social Studies (Required)
- Civics (At least one semester required.) Student must receive passing grade in Civics to be promoted to ninth grade.
- Pre-Vocational Exploratory Wheel (Offered Grade 7 & 8 Only)
- Physical Education (Offered)
- Band (Offered)
- Units of Drug Education, Consumer Education, Health Education, Computer Literacy, Character Education and other mandated state programs will be integrated throughout the curriculum.

Students are involved in a variety of electives. These include: Agriculture, Health, Computer Science, Digital Information Technology, Science Lab, Art, Physical Education, and Band. Each student will take the required program, plus an elective(s), unless assigned to a special program. If the individual schedules allow, students in grades 6, 7, & 8 are encouraged to enroll in physical education classes that stress physical fitness as a significant healthy benefit and encourages healthy, active lifestyles. Students may be pulled from Vocational, Band, and/or Physical Education classes to fulfill remediation requirements. (See item G page 18, under "Physical Education Requirement" for additional information.

A. Grade Placement:

1) Students failing no more than two subjects in the areas of English language arts, math, science, and/or social studies will be retained unless they attend and successfully complete summer school (if offered) and/or successfully complete a credit recovery course. For students in sixth grade, Reading is also categorized as a core subject, and unsuccessful completion of this course may contribute to a student's retention or inclusion in either summer school or credit recovery. Any student that fails three or more of the previously mentioned subjects will be required to repeat their present grade. Summer school students must meet strict attendance

and academic requirements in order to pass and advance to the next grade level. Only one absence is allowed during summer school session. Due to limited space and numbers, the principal will consider age, grades, behavior, standardized test scores, attendance, previous retentions, and other individual student circumstances and reserves the right to accept or deny entrance to a summer school program. The curriculum in all classes will reflect the Florida Standards and grade level expectations. Students are expected to have passing scores of 60% or higher, which is in accordance with the state grading scale.

2) Students who score a level 1 on the English language arts and/or math sections on the state required Florida Standards Assessment (~~FSA~~ FAST) may be required to attend and successfully complete an after-school remediation program, in-school remediation program or summer school (if available). These identified students will be referred to the MTSS Team for progress monitoring and strategy development to best meet the students' needs. Diagnostic assessments and progress monitoring will be utilized to determine the nature of the student's learning difficulty, academic needs, and progress. Each student who does not meet the minimum performance expectations defined by the Commissioner of Education for the statewide assessment test in English language arts and/or mathematics must continue to be provided with remedial or supplemental instruction.

3) All students scoring a level 1 in the area of English language arts may be placed in a remedial class for supplemental instruction the following year.

4) A student in danger of being retained may be considered for promotion under the following "good cause" conditions: Limited English Proficient (LEP) students having less than 2 years of English for Speakers of Other languages (ESOL) instruction; students with disabilities whose Individual Education Plans (IEP) indicate that participation in the statewide assessments is not appropriate, consistent with State Board of Education rule; students who demonstrate an acceptable level of performance on an alternate standardized reading assessment approved by the State Board of Education rule; students who demonstrate through a student portfolio that the student is reading on grade level.

5) Students who score a Level 1 or Level 2 on ~~FSA~~ FAST ELA ~~will~~ may be placed in an intensive reading course the following year. ~~Students who score a Level 2 on FSA FAST ELA may be placed in an intensive reading course the following year~~. This intensive reading course provides a core reading program as well as supplemental reading programs, diagnostic testing, and regular monitoring of progress for each individual student.

6) A student who has been retained for two or more years will have a Multi-Tiered System of Supports (MTSS) Plan which may include placement in an alternative educational setting for academic remediation and intervention, or other academic/behavioral interventions.

B. Notification:

Parents/Guardians will receive a progress report during the fifth week of each grading period. At the end of each nine weeks grading period, the parent/guardian will receive a report card of their child's level of achievement. After the 2nd and 3rd nine weeks, notification will be mailed to the parents/guardian of those students who are in danger of failing. After the completion of the fourth grading period and all assessment scores are received from the state, the final grading report will be ready for pickup. This official reporting document will give notification if a student is retained in present grade, must attend summer school (if available) for promotion, must complete credit recovery course(s), or if the student is promoted to the next grade level. Parents will receive the results of the Florida Standards Assessments (~~FSA~~ FAST) as soon as the individual student scores are made available to BCMS from the Florida Department of Education. Parents with a student who is in danger of failing any subject for the year will receive a letter informing them of such at the completion of the 1st semester and after the third nine weeks.

C. High School Courses Taken in Grade 8 or Below:

With the approval of administration and school staff, a student below the 9th grade may enroll in a course designated as a 9-12th grade course. Any such student shall be classified as a high school student during the period that he/she is enrolled in a 9-12th grade course. Credits earned while enrolled in high school courses taken below Grade 9 level may simultaneously be used to meet high school graduation requirements as well as for promotion to the next grade level. Beginning with the 2012-2013 school year, a middle school student must pass the Algebra 1 course and the end-of-course (EOC) assessment to earn the high school credit. According to Florida Statute 1003.4282, the score of this end-of-course exam (EOC) will count 30% of the student's final grade. Grade 8 students who do not pass the Algebra I EOC may retake the EOC. If the EOC retake passing score changes the final course grade by at least a letter grade, the Algebra I course grade will be recalculated to reflect the EOC retake score. Students may have their 8th grade Algebra I course grade recalculated, upon passing the EOC, through their junior year.

D. Student Participation:

Students failing any class may be ineligible to participate in activities during and/or after the school day. These include, but are not limited to extra-curricular activities, field trips, assemblies, and dances. Students with excessive absences and/or disciplinary referrals may be denied participation in said events.

E. Personalized Academic and Career Plan

A personalized academic and career plan will be developed for all middle school students. This plan will assist the student in meeting district, state, and federal educational expectations, including career planning and academic course requirements. The plan will include high school graduation requirements, high school assessments, college entrance test requirements, Florida Bright Futures Scholarship Program requirements, state university and Florida college admission requirements, and opportunities through which a high school student can earn college credit.

F. Allocation of Resources:

District school boards shall allocate remedial and supplemental instruction resources to students who fail to meet performance levels required for promotion consistent with the district school board's plan for student progression.

G. Physical Education Requirement:

Students must have the equivalent of one class period per day of physical education for one semester of each year. This requirement will be waived if: a student is enrolled in a remedial course, such as reading and/or math; the parent requests that the student enroll in another course (such as student aide requests); or the student is participating in physical activities outside the school day which are equal to, or in excess of, the requirements of the mandate. Counseling pertaining to the benefits of physical education is also available.

H. Make-Up Work Due to Attendance

A student who has been absent from school will be given the opportunity to make up class work that has been missed, provided that such work is made up within the same number of days as the student was absent. The first day upon returning to school will not count as one of those days except for **pre-announced exams**. The student who has been absent will arrange to make up work at times when it will not interfere with normal class activities. IT IS THE RESPONSIBILITY OF THE STUDENT TO REQUEST MAKE-UP ASSIGNMENTS FROM THE TEACHERS AND RETURN THE COMPLETED WORK. (This is the procedure on excused as well as unexcused absences.) Tardies and check-outs are considered an absence for missed classes.

I. Grade Requirement for Course Credit (Algebra I Students)

In order for an Algebra I student to receive a passing course grade and credit for the course taken at Baker County Middle School, he/she must demonstrate mastery of the State Standards and intended outcomes by

earning a final score of 60% or better for that course as prescribed by the school district's grading system. The average of the student's four nine weeks grades is given a weight of 70% and the state mandated EOC (End of Course Exam) is given a weight of 30% to determine the student's final grade for the Algebra I course. This assessment process includes state mandated end of course exams, teacher exams, unit tests, teacher observations and evaluations of student work, classroom assignments, and other requirements or evaluative criteria as established for that course. **The student must also meet the requirements of the Baker County High School Attendance Policy regarding course credits. Middle grade students enrolled in high school Algebra I must pass the course and the statewide standardized EOC assessment to earn course credit and qualify for a standard high school diploma.** However, if the middle grades student does not pass the course and/or EOC assessment in middle school, the student will have multiple opportunities in high school to retake the course and/or the assessment. Florida Standards for all high school courses taught at Baker County Middle School have been adopted by the School Board.

BAKER COUNTY GRADES 9-12 STUDENT PROGRESSION PLAN

A student attending Baker County High School is subject to the following:

Number of Hours Required to Earn Course Credit

A credit for high school graduation is defined as a minimum of 135 hours of instruction in a 50 - minute class in a designated course which contains student performance standards as adopted by the Baker County School District (1/2 credit is defined as 1/2 of these requirements).
A student's credit **will be withheld** if their attendance does not meet the 135-hour requirement. This rule means that students may have no more than nine unexcused absences per 18-week term. For attendance purposes, a student will be considered absent if he/she misses more than half of a class period (more than 25 minutes).

The high school principal, at his/her discretion, may use for non-instructional extra-curricular activities, the difference between the 135-hour minimum requirement and the 150-hour full credit definition in a 50-minute class.

Make-Up Work Due to Attendance

A student who has been absent from school will be given the opportunity to make up class work that has been missed; provided that such work is made up within the same number of days as the student was absent. The first day upon returning to school will not count as one of those days except for pre-announced projects and/or exams. However, **this is not to be done at the educational expense of other students.** The student who has been absent will arrange to make up work at times when it will not interfere with normal class activities.

Grade Requirement for Course Credit

In order for a student to receive credit for a course taken at Baker County High School, he/she must demonstrate mastery of the Florida Standards and intended outcomes by earning a final score of 60 or better for that course as prescribed by the school district's grading system. For those courses with an EOC, the semester average will consist of each nine weeks grade (35% each) and an end of course (EOC) assessment (30%). All other courses will consist of 2 nine weeks grades (each 40%) and a semester exam that is worth 20% to earn a semester grade equivalent to one-half credit. The same is to be true of the second semester in year-long courses. Students enrolled in English 1 and English 2, and who are taking the ELA State Assessment will not take a semester exam for that course. The State Assessment scores will count as 20% of each semester's grade in a similar manner as with the EOC assessments. This assessment process will include state mandated end of course assessments, teacher exams, unit tests, teacher observations and evaluations of student work, classroom assignments, and other requirements or evaluative criteria as established for that course. The student will also meet the requirements of the Baker County Attendance Policy. Florida State Standards for all courses taught at Baker County High School have been adopted by the School Board. Copies of these standards are available at http://www.fldoe.org/bii/curriculum/sss/.

Definition of "Credit"

Florida Statutes, Section 1003.436(2), provides the definition of "credit" -- In awarding credit for high school graduation, each district school board shall maintain a one-half credit earned system that shall include courses provided on a full-year basis. A student enrolled in a full-year course shall receive one-half credit if the student successfully completes either the first half or the second half of a full-year course but fails to successfully complete the other half of the course and the averaging of the grade obtained in each half would not result in a passing grade. A student enrolled in a full-year course shall receive a full credit if the student successfully completes either the first half or the second half of a full-year course but fails to successfully complete the other half of the course and the averaging of the grade obtained in each half would result in a passing grade, provided that such additional requirements specified in district school board policies, such as class attendance, homework, participation, and other indicators of performance, shall be successfully completed by the student.

Student Classification

All students will progress annually with the cohort in which they entered 9th grade. The grade placements for high school students are designed as freshmen, sophomores, juniors, and seniors based on the criteria listed below:

- 9th Grade – Freshmen – student is in their first year of high school.
- 10th Grade – Sophomore – student is in their second year of high school.
- 11th Grade – Junior – student is in their third year of high school.
- 12th Grade – Senior – student is their fourth or more year of high school. 12th grade students who do not meet graduation requirements will be **retained** in 12th grade.

**12th grade students who are not meeting graduation requirements will not be allowed to participate in Senior activities including graduation.

***Transfer students will be entered in the grade that contains students from their 9th grade cohort.

Student Enrollment Criteria

If a currently enrolled student is seeking a standard diploma and is twenty (20) years of age or older by September 1 of the current school year, enrollment of the student at Baker County High School will be at the discretion of the principal. If a student is eighteen (18) years of age or older and seeking enrollment at Baker County High School, his/her enrollment will be at the discretion of the principal or his designee.

Participation in Interscholastic Extracurricular Activities

A cumulative GPA of 2.0 or above is required for participation in interscholastic extracurricular activities. Students in the 9th or 10th grade must maintain a GPA of 2.0 or above. If the student's GPA falls below the cumulative 2.0, the student must enter a contractual agreement with the district, the appropriate extracurricular governing association, and the student's parent(s). The contract must require that the student attend summer school, or its graded equivalent, between the 9th and 10th grades, or the 10th and 11th grades, as necessary. Home education students may participate in extracurricular activities at the school to which they would have been assigned according to district school attendance policies or which the student could have chosen to attend pursuant to district controlled open enrollment provisions. Students and parents should note that Florida Senate Bill 228 requires suspension of students from extracurricular activities for multiple dress code offenses.

Ninth grade students are allowed to satisfy the one credit in physical education requirement by taking personal fitness and any other 0.5 credit physical education course or by participating in two full seasons of junior varsity or varsity sports. However, they cannot be given a credit on the transcript. All students that choose to satisfy their physical education requirements by playing an interscholastic sport must complete additional credits in elective courses to meet the 24 credits required by the state for graduation.

Elective Credit for Military Training

One elective credit toward graduation will be awarded to any student who successfully completes military basic training during the summer between the 11th and 12th grades. A grade of "A" will be assigned to the credit. The course will be identified by course code number 1800990 or its replacement. Prior to participating in this military training, the student has the responsibility to notify the school in writing of his/her intentions to seek credit for the activity. At the conclusion of the military summer training, the student will present adequate documentation of his/her successful completion of the program.

Level One Courses

No student may be granted credit toward a high school graduation for enrollment in any Level 1 course. **Students with a disability may earn credit toward graduation for a Level 1 course if it was taken during the 2013-14 school year or prior, and was noted on the IEP as an appropriate course for the student.**

Assistance with Cumulative Grade Point Average (CGPA) Required for Graduation

Students, who have a 2.0 or less Cumulative Grade Point Average (CGPA) in Grades 9-12, will be identified through the academic progress reporting system. These students will be afforded assistance by such means as counseling, tutoring and/or summer school. Tutorial assistance may be provided after school and/or on Saturdays as a means of assisting students in meeting the requirements of Florida Statute 1003.43.

In the computation of the CGPA for graduation, when considering those students who are below the 2.0 CGPA requirement of Florida Statute 1003.43, only 24 credits will be utilized. These 24 credits must include all courses specifically required by the State and the District, and the number of elective courses necessary to total 24 credits. Lower grades in electives or non-required courses beyond the 24 credits may be excluded from the computation. However, the grades earned for all courses taken in Grades 9-12 and Grade 8 (if a high school course) will be used when computing overall CGPA's for class rankings.

Grade Forgiveness Policy

A student may be allowed to retake a course in which a grade of D or F has been earned. The district's grade forgiveness policy for required courses is limited to replacing a grade of D or F with a grade of C or higher, earned subsequently in the same or comparable course. A maximum of one credit may be earned for a repeated course and all grades will be a part of the student's permanent record. These requirements regarding the 2.0 CGPA requisite may apply only to credits earned in the State of Florida. Grade 8 students who do not pass the Algebra I EOC may retake the EOC. If the EOC retake passing score changes the final course grade by at least a letter grade, the Algebra I course grade will be recalculated to reflect the EOC retake score. Students may have their 8th grade Algebra I course grade recalculated, upon passing the EOC, through their junior year.

Honors Course Placement

Students' state testing scores will be used to assign core high school classes. Students must earn a passing score on the Algebra 1 EOC in order to be eligible for placement in honors level math at the high school for the following school year. Students must score a level 4 or 5 on the previous year's state assessment in ELA, Science, or Civics in order to be placed in corresponding honors courses at the high school. In order to be eligible to enroll in Spanish 1 in their 9th grade year, students must have earned a passing score on the Algebra 1 EOC and a level 4 or 5 on the 8th grade ELA state assessment.

CLASS RANK

Student's Cumulative Grade Point Average (CGPA) used for the purpose of determining class rank, valedictorian, salutatorian, college admissions scholarships, financial aide, National Honor Society Bright Future, etc. will be calculated

at the end of the seventh semester, for all students in programs earning a standard high school diploma. This GPA will include weighted dual-enrollment courses.

GPA Calculation

Advanced Placement and Dual Enrollment courses will earn 1 quality point. For the purpose of graduation ceremony, letter grades will be converted to quality point as follows:

Standard Course		Advanced Course*	
A	4	A	5
B	3	B	4
C	2	C	3
D	1	D	2
F	0	F	0

* Advanced Placement, and Dual Enrollment Semester classes are calculated at half the point value.

REQUIREMENTS FOR PARTICIPATION IN GRADUATION CEREMONIES

The graduating class of students must have completed **all requirements** necessary for graduation to participate in graduation exercises (i.e., Baccalaureate and Commencement ceremonies) as set forth in the Baker County School District's Student Progression Plan. Home education and full-time virtual school students are not permitted to participate in graduation ceremonies. Students not meeting graduation requirements, such as credit and GPA requirements and all required test scores, **will not be allowed to participate in graduation exercises. A student with a disability who elected to defer receipt of the diploma in order to continue to receive transition and/or educational services, may participate in graduation ceremonies.**

~~**WAIVER FOR PARTICIPATION IN GRADUATION CEREMONIES FOR THE CLASS OF 2022**~~

~~**Due to Covid 19 and all the mitigating circumstances, and continuing in the efforts to offer grace and mercy for the 2022 Baker County High School Graduating Class ONLY, students who have completed the requirements to earn a "Certificate of Completion" (see requirements below) will be allowed to participate in graduation ceremonies. This does not waive requirements to earn a diploma per state statute. This only waives participation in graduation ceremonies for the Class of 2022.**~~

CERTIFICATE OF COMPLETION REQUIREMENTS

The school district will award a Certificate of Completion to those students who have not fulfilled the requirements set by

the State Board of Education and meet the criteria listed below. All students must maintain a 2.0 on a 4.0 grade point scale for courses that apply to the 24 credits required for high school graduation.

Also, a student must complete the following in order to receive a certificate of completion:

1. Earn the minimum number of credits required by the District School Board.
2. Attend high school (grades 9-12) on a full-time basis for a minimum of eight semesters. Any exceptions to the eight-semester requirement shall be initiated at the principal level and submitted to the Superintendent for approval.

ASSESSMENT AND REMEDIATION

Students enrolled in the English for Speakers of Other Languages (ESOL) program for less than two school years who meet all graduation requirements except for passing the Grade 10 Florida Standards Assessment (~~FSA~~ FAST) may receive immersion English language instruction during the summer following their senior year. These students will earn a standard diploma upon successfully passing the Grade 10 ~~FSA~~ FAST.

Remedial instruction provided may not be in lieu of English and Mathematics credits required by graduation.

Students scoring a Level 1 or Level 2 on ~~FSA~~ FAST ELA may be placed in an intensive reading class for remediation.

END-OF-COURSE ASSESSMENT AND ONLINE COURSE REQUIREMENTS

The Florida Legislature has mandated, through Senate Bill 4, the implementation of End-of-Course (EOC) assessments. The following charts highlight the diploma designations and requirements for students entering ninth grade in the 2014-2015 school year. The Florida Legislature has also mandated that each student entering ninth grade during the 2011-2012 school year or thereafter must enroll and successfully complete one online course. For additional information about EOCs and online courses, please contact a high school administrator or guidance counselor. Parents and students should note that these assessments and requirements are subject to change by the legislature and the Florida Department of Education. **Any student wishing to take an EOC before completing the course must take the subject area exam and demonstrate at least 70% proficiency in order to sit for the EOC.**

The graduation requirements for public high school students in the State of Florida were revised as of July1, 2013. **If you need further assistance, please contact the BCHS guidance office (904) 259-6286. What follows on the next few pages is a year-by-year description of the graduation requirements.**

GRADUATION REQUIREMENTS

Standard Diploma Requirements

Academic Advisement – What Students and Parents Need to Know

What are the diploma options?

Students must successfully complete one of the following diploma options:

- 24-credit standard diploma
- 18-credit Academically Challenging Curriculum to Enhance Learning (ACCEL)
- Career and Technical Education (CTE) Pathway
- Advanced International Certificate of Education (AICE) curriculum
- International Baccalaureate (IB) Diploma curriculum

What are the state assessment requirements?

Students must pass the following statewide assessments:

- Grade 10 English Language Arts (ELA) or a concordant score
- Algebra 1 end of course (EOC) or a comparative score

Refer to Graduation Requirements for Florida's Statewide Assessments for concordant and comparative scores.

Students enrolled in the following courses must participate in the corresponding EOC assessment, which constitutes 30 percent of the final course grade+:

- Algebra 1
- Biology 1
- Geometry
- U.S. History

+Special note: Thirty percent not applicable if not enrolled in the course but passed the EOC (credit acceleration program [CAP]).

What is the difference between the 18-credit ACCEL option and the 24-credit option?

- 3 elective credits instead of 8
- Physical Education is not required
- Online course is not required

What is the difference between the CTE Pathway option and the 24-credit option?

- At least 18 credits are required
- 4 elective credits instead of 8
  - 2 credits in CTE courses, must result in completion and industry certification
  - 2 credits in work-based learning programs or up to 2 elective credits including financial literacy
- Physical Education is not required
- Fine and Performing Arts, Speech and Debate, or Practical Arts is not required
- Online course is not required

24 Credit Standard Diploma

4 Credits ELA

- ELA 1, 2, 3, 4
- ELA honors, Advanced Placement (AP), AICE, IB and dual enrollment courses may satisfy this requirement

4 Credits Mathematics*

- One of which must be Algebra 1 and one of which must be Geometry
- Industry Certifications that lead to college credit may substitute for up to two mathematics credits (except for Algebra 1 and Geometry)
- An identified computer science** credit may substitute for up to one mathematics credit (except for Algebra 1 and Geometry)

3 Credits Science

- One of which must be Biology 1, two of which must be equally rigorous science courses
- Two of the three required course credits must have a laboratory component
- Industry Certifications that lead to college credit may substitute for up to one science credit (except for Biology 1)
- An identified computer science** credit may substitute for up to one science credit (except for Biology 1)

3 Credits Social Studies

- 1 credit in World History
- 1 credit in U.S. History
- 0.5 credit in U.S. Government
- 0.5 credit in Economics

1 Credit Fine and Performing Arts, Speech and Debate, or Practical Arts*

1 Credit Physical Education*

- To include the integration of health

8 Elective Credits

1 Online Course

Students must earn a 2.0 grade point average (GPA) on a 4.0 scale for all cohort years and pass statewide, standardized assessments unless a waiver of assessment results is granted by the IEP team for students with disabilities.

* Eligible courses are specified in the Florida Course Code Directory.

**A computer science credit may not be used to substitute for both a mathematics and science credit.

Scholar Diploma Designation

In addition to the requirements of section (s.) 1003.4282, Florida Statutes (F.S.), a student must satisfy the following requirements (per. s. 1003.4285, F.S.):

- Earn 1 credit in Algebra 2 or an equally rigorous course
- Pass the Geometry EOC
- Earn 1 credit in Statistics or an equally rigorous mathematics course
- Pass the Biology 1 EOC*
- Earn 1 credit in Chemistry or Physics
- Earn 1 credit in a course equally rigorous to Chemistry or Physics
- Pass the U.S. History EOC*
- Earn 2 credits in the same World Language
- Earn at least 1 credit in an AP, IB, AICE or a dual enrollment course

*A student is exempt from the Biology 1 or U.S. History EOC assessment if the student is enrolled in an AP, IB or AICE Biology 1 or U.S. History course; takes the respective AP, IB or AICE assessment; and earns the minimum score to earn college credit.

Merit Diploma Designation

- Meet the standard high school diploma requirements
- Attain one or more industry certifications from the list established (per s. 1003.492, F.S.)

What are the additional graduation options for students with disabilities ?

Two additional options are available only to students with disabilities. Both allow students to substitute a CTE course with related content for one credit in ELA 4, mathematics, science and social studies (excluding Algebra 1, Geometry, Biology 1 and U.S. History). The two options are as follows:

- Students with significant cognitive disabilities may earn credits via access courses and be assessed via an alternate assessment.
- Students who choose the academic and employment option must earn at least 0.5 credit via paid employment.

What is the CAP?

The CAP allows a student to earn high school credit if the student passes an AP examination, a College Level Examination Program (CLEP) or a statewide course assessment without enrollment in the course. The courses include:

- Algebra 1
- Biology 1
- Geometry
- U.S. History

State University System (SUS)

Admission into Florida's public universities is competitive. Prospective students should complete a rigorous course of study in high school and apply to more than one university to increase their chance for acceptance. To qualify to enter one of Florida's public universities, a first-time-in-college student must meet the following minimum requirements (credit earned by industry certification does not count for SUS admission):

- High school graduation with a standard diploma, a minimum of a 2.5 GPA, and admission test scores meeting minimum college-ready test scores per Board of Governors (BOG) Regulation 6.008
- 16 credits of approved college preparatory academic courses per BOG Regulation 6.002
- 4 English (3 with substantial writing)
- 4 Mathematics (Algebra 1 level and above)
- 3 Natural Science (2 with substantial lab)
- 3 Social Science
- 2 World Language (sequential, in the same language or other equivalents)
- 2 approved electives

State University System of Florida

The Florida College System

The 28 colleges of the Florida College System serve nearly 800,000 students. Colleges offer affordable and stackable workforce credentials including certificate programs, associate in science degrees and associate in arts degrees, which transfer to a bachelor's degree program. Many colleges also offer workforce bachelor's degree programs in areas of high demand. All Florida College System institutions have open-door admissions for students who earned a standard high school diploma or an equivalent diploma or successfully earned college credit.

Florida College System

Career and Technical Colleges and Centers

Florida also offers students 49 accredited career and technical colleges or centers throughout the state, which provide the education and certification necessary to work in a particular career or technical field. Programs are flexible for students and provide industry-specific education and training for a wide variety of occupations.

Career and Technical Education Directors

Where is information on financial aid located?

The Florida Department of Education's Office of Student Financial Assistance administers a variety of postsecondary educational state-funded grants and scholarships.

Office of Student Financial Assistance



Students will be required to take the state Civics Literacy exam.

Section 1003.428, F.S., General Requirements for High School Graduation, as amended and as modified by SS. 1003.4282 and 1003.4285, F.S.

The following additions were made to the current general requirements for high school graduation:

- The 24 credits required for a standard diploma can be earned through career education courses.
- The one-half credit required in economics shall include financial literacy.

ALLOCATION OF RESOURCES

District school boards shall allocate remedial and supplemental instruction resources to students who fail to meet performance levels required for promotion consistent with the district school board's plan for student progression.

FLORIDA BRIGHT FUTURES SCHOLARSHIP INFORMATION

Due to the continually changing requirements and dispersement of the Florida Bright Futures Scholarships, it is recommended that students and parents contact or visit the following for the most up to date information.
Information for Florida Bright Futures is available at:
TOLL-FREE: 1-888-827-2004 E-MAIL: OSFA@fldoe.org
Office of Student Financial Assistance WEB SITE: www.FloridaStudentFinancialAid.org
Bright Futures WEB SITE: www.FloridaStudentFinancialAid.org/SSFAD/bf/

Public high school students should visit
http://www.floridastudentfinancialaid.org/ssfad/PDF/BFEligibilityAwardChart.pdf to review their academic progress toward meeting Florida Bright Futures Scholarship Program eligibility requirements and State University System course requirements for college admission. Evaluations will be based on current program requirements and the most recent transcript received from a student's school district.

VOLUNTEER SERVICE PROGRAM REQUIREMENTS FOR THE FLORIDA BRIGHT FUTURES SCHOLARSHIPS AND 150 HOURS GUIDELINES FOR THE SILVER CORD PROGRAM

Volunteer Service is defined as identifying *and* addressing a social issue in the community. These hours will meet the requirement for the Florida Academic Scholars, Florida Medallion Scholars or Gold Seal Vocational scholarships. The completed hours will be recorded on the student's transcript.

To be eligible to receive one of the Florida Bright Futures Scholarship Awards a student must complete a program of volunteer service work that includes a "minimum" of hours:

Florida Academic Scholarship – 100 hours
Florida Medallion Scholarship – 75 hours
Gold Seal Vocational – 30

Upon graduation, students who have served 150 hours of volunteer service qualify for an honorary silver cord, which symbolizes their commitment to service. This cord will be worn during graduation.

Hours earned as part of the Volunteer Service Program must be documented on the Volunteer Service Record Log Sheet. These forms must be submitted to the community service designee. Students should turn in service records during the school year in which the service occurred and should keep a duplicate copy of all forms for their records.

General guidelines for the student volunteer service program are as follows:

1. All services must comply with the policies of the School Board of Baker County, Florida.

2. Student volunteer service hours may be earned in both the school and/or the community.

3. Participation in and travel to theatrical musical performances, festivals or community events will count as service hours if both (A) and (B) below are met:

A. The performance meets an identified community service need.

B. The performance is not a fundraiser for the organization nor the student is paid, or receives academic credit. For example, students participating in a BCHS drama or school band may receive hours for performing at a retirement home, charitable, and civic events or for a non-profit agency.

4. Rehearsal and practice time will count for volunteer service projects to be performed or conducted specifically to meet a community service need.

5. Fundraising activities for non-profit charities will count as community service hours as long as the activity complies with Baker County School Board Policies providing the student is not volunteering for an organization that benefits the individual directly (i.e. raising money to go on a field trip or pay for personal equipment). For example, a high school class may have a booth at the county fair and use those funds to pay for things that benefit the entire school. The hours earned would count as community service.

6. Serving at events or programs sponsored by governmental agencies will count.

7. Time out of class may not be used for community service hours; however, a maximum of five (5) volunteer hours per week can be earned by participation in an organized, supervised and approved peer tutoring program in which the tutoring takes place when school is in session. However, the tutoring sessions cannot take place during any of the tutor's academic classes.

8. Service hours will be awarded for students volunteering on political and issue campaigns. To receive service hours, a student cannot be paid for working on the political campaign. A student is not eligible to receive service learning hours for volunteering on the political campaign of a school board employee or in school board elections. Students are not eligible to receive service learning hours for campaigning or being engaged in political activities during the school day and on school campuses.

9. Students may receive community service hours for helping at religious institutions as long as those hours do not include participation in a religious service, teaching religion or proselytizing. For example, a student is not eligible for service learning teaching Sunday school, singing in the choir, playing an instrument, or serving as an altar server. However, a student may receive service hours for assisting in landscaping, clean up days or volunteering in the day care center. In addition, students serving as teen aides (i.e. copying materials, walking kids to bathrooms, assisting with supervision) are eligible for service learning credit as long as the student is not teaching religious studies.

10. Volunteer service hours completed at a hospital or nursing home will count if the service benefits the patients of the facilities.

11. Volunteer hours shall not be granted to students who volunteer at for profit summer camps. Students who volunteer at governmental sponsored or not for profit summer camps shall be eligible to receive Service Learning Hours for their work. Please note that the collection of a fee does not determine the "Not For Profit" status. The State of Florida issues a 501(c) (3) certificate to "Non-Profit" organizations.

12. Service for a student's family or family business will not count.

13. Service performed as the result of disciplinary action taken by the school or the courts will not count.

14. Participation in campus or competitive activities such as athletics, plays, debate meets, etc. will not count.

15. Service performed as an academic requirement, other than that performed as part of the approved volunteer service learning courses will not count.

16. Babysitting, or similar services, performed for an individual family, will not count.

17. Volunteer Service hours may not be certified by a family member or fellow student.

18. The donation of canned foods, toy collections, toys, or monetary donations will not count as volunteer service hours. The time spent collecting the donated items (as long as it does not occur during the school day) can count.

19. The number of service hours that are earned cannot be doubled or in any way increased by any agency or school for student participation in a specific project. Agencies found to be practicing the doubling of hours will be removed from the list of those agencies approved by the programs.

20. Participation in self-improvement workshops, clinics, conferences or conventions will not count for volunteer hours. If workshops, clinics, etc. have a specific service component, the hours spent on that activity can count.

21. Hours spent helping others (not family members) in disaster preparations or clean up may count. A letter from the parent or guardian indicating that the volunteer service was performed with their permission must be submitted with the log sheet. For example, students volunteering their time to assist neighbors in putting up and taking down hurricane shutters will count towards service learning.

22. A student may receive service hour's credit for the time donating blood at an off-campus facility or after school. Donation of blood during the student's school day does not qualify for service learning. However, a student who donates blood at a church blood drive is eligible for service learning credit.

APPEALS PROCESS FOR VOLUNTEER SERVICE PROGRAMS

If a student's hours have been denied by the school-based student volunteer service designee the student may appeal that decision to the BCHS Activities and Athletic Director. The appeal must be in writing and a copy of the Log Sheet referencing the hours in question must be attached. The letter must contain a telephone number and address at which the party initiating the appeal can be reached.

BAKER COUNTY HIGH SCHOOL AND FLORIDA GATEWAY COLLEGE
DUAL ENROLLMENT PROGRAM

Academic Dual Enrollment

In order to be eligible for participation in the Academic Dual Enrollment program, a student must:

1. Have a minimum of 3.0 unweighted High School GPA based on a 4.0 scale.
2. Have a minimum ACT/SAT/PERT/TABE test score as established by the College. As specified in Section 1008.30, Florida Statutes, students who do not achieve the minimum test score in basic computation (math) and communication (English and reading) skills areas cannot take college credit courses in

mathematics and English respectively or any courses for which college credit English, reading or math is a prerequisite. **Eligible test scores for all three (3) sections are required to participate in Dual Enrollment.**

3. Take the college experience SLS 1501 as the first online course.

Note: Before accumulating more than 12 college credit hours, students must meet established minimum scores on ALL sections of the ACT/SAT/PERT.

NOTE: Students may only take ENC 1101 and 1102 during their Senior year unless doing the 18 credit 3-year early graduation plan. If a student does not graduate in 3 years, he/she must return and meet all high school graduation requirements.

If a student is registering for a Dual Enrollment Course and it is offered at BCHS the student must take the course offered at the BCHS campus.
A Senior student's schedule must combine for at least 6 FTE courses. This can be a combination of High School courses and College Courses.

Vocational Dual Enrollment
In order to be eligible for participation in Vocational Dual Enrollment, a student must:

1. Have a minimum 2.0 unweighted GPA based on a 4.0 scale.
2. Meet all specific program entrance requirements as stated in the college catalog.

Academic Dual Enrollment – Early Admission
In order to qualify for the program, a student must comply with these requirements:

1. Complete the following number of courses:

English 3 credits	Math 3 credits
Science 3 credits	Social Studies 3 credits
Physical Education 1 credit	Performing Arts 1 credit

2. Maintain a 3.0 or better cumulative grade point average.
3. Obtain the written approval of legal guardian.
4. Obtain the written approval of the principal or a designee of the high school.
5. Must have been a full-time student during the previous school year.
6. Have a passing score on the grade 10 ~~FSA~~ FAST or the equivalent score on the ACT or SAT.
7. Complete six semesters in grades 9-11.
8. Have minimum ACT/SAT/CPT test score as required by the college.
9. The student must have successfully completed at least one previous academic dual enrollment course. In this instance, success is defined as earning a grade of B or higher.

Guidelines for Dual Enrollment Participation:

1. Credit for dual enrollment vocational and academic courses will be determined by the articulation agreement with Florida Gateway College.
2. Any student earning a D or F in a course will need to sit out one major term (Fall/Spring) and will be required to repeat the course the next eligible term and will only be permitted to take this one course. All grades, including "W" for withdrawal, count as course attempts and become part of the student's college transcript; they may affect subsequent postsecondary admission. If the student receives a second "W" or "F" in any course, dual enrollment eligibility will end. No late withdrawals will be accepted if they were not received in the Dual Enrollment office by the deadline stated in the Academic Calendar for Dual Enrollment Students.
3. High school credit will not be awarded for college credit earned by examination (CLEP).
4. Home Education students may participate in dual enrollment, vocational dual enrollment, and credit by examination through home school services.

5. For all college courses taken under this section, the following weighted grade point average scale shall be used: A=5.0, B=4.0, C=3.0. No grade below a "C" will be recognized for the weighted factor. The weighted GPA is to be used for class ranking only.
6 Must follow the Dual Enrollment Code of Academic ethics and Code of Conduct.

VIRTUAL INSTRUCTION PROGRAM

Pursuant to Section 1001.41 (3), Florida Statutes, school districts are responsible for prescribing and adopting standards and policies to provide each student the opportunity to receive a complete education. Education methods to implement such standards and policies may include the delivery of learning courses through traditional school settings, blended courses consisting of both traditional classroom and online instructional techniques, participation in a virtual instruction program (VIP), or other methods. A course offered on BCHS campus will not be allowed to be taken through virtual online during the same semester.

"Virtual Instruction Program" means a program of instruction provided in an interactive learning environment created through technology in which students are separated from their teachers by time or space, or both. The purpose of the program is to make quality virtual instruction available to students using online and distance learning technologies in the nontraditional classroom. (F.S. 1002.45)

Virtual courses are offered online to all eligible students in affiliated school districts throughout the State of Florida. Eligible students can enroll in part-time classes or a full-time program. The goal is to make instruction available and convenient for the student. Full-time virtual instruction programs, My District Virtual School and Florida Virtual School, are available for students who qualify and enroll during the open enrollment period. Credit for successful completion of courses will be awarded. Students may contact a guidance counselor for more information. Students graduating from My District Virtual School will receive a Baker County Virtual diploma, not a Baker County High School diploma, and will not participate in Baker County High School's graduation ceremony. Refer to the following link for enrollment: https://www.nefec.org/virtual/student-registration/2/ (F.S. 1002.45).

Student Eligibility (F.S.1002.45) for K-12 virtual instruction.

1. School district operated part-time or full-time kindergarten through grade 12 virtual instruction programs under s. 1002.45(1) (b)
2. Full-time virtual charter school instruction authorized under s. 1002.33 to students within the school District or to students in other school districts throughout the state pursuant to s.1002.31
3. Virtual courses offered in the course code directory to students within the school district or to students in other school districts throughout the state pursuant to s. 1003.498.
4. Florida Virtual School instructional services authorized under s. 1002.37.

Student Participation Requirements
Student attendance will be monitored and verified by the school district. Each student enrolled in a virtual instruction program will take state assessment tests within the school district. The district will provide student access to testing facilities.

In order to be eligible as a full-time virtual instruction student, Baker County School District students must:

1) Have been successfully promoted to the next grade level at the end of the previous school year. For mid-year entrance, students must have demonstrated success in the first semester courses (grades of C or better) and have recommendation from their previous school guidance or administrations.
2) Attain one of the following minimum scores on previous year standardized tests:

a) ~~FSA~~ FAST English Language Arts or equivalent Level 3 or higher
b) STAR Reading or equivalent at 50th percentile or above (1st through 3rd grades)
c) Grade level proficiency on an official standardized test administered by another public-school system

3) Must meet all of Baker County criteria as specified in the Baker County School District Student Progression Plan in order to participate in our full-time program.
4) Such criteria include meeting minimum ~~FSA~~ FAST scores, course requirements, immunization, Code of Conduct acknowledgement, etc. Students who meet these requirements must submit the online prospective full-time student application.

In order to be a successful full-time virtual instruction student, Baker County School District Students should:

1) Have consistent parent/guardian supervision of student
2) Maintain pace in all courses (1 hour per day per course) and submit required work
3) Be daily engaged in course activities/enrolled in 6 courses
4) Establish regular communication with all teachers via email, phone, and/or text
5) Earn and maintain passing grades of C or higher
6) Earn appropriate credits/standards for end of year grade promotion
7) Participate in all district standardized testing
8) Honor all rules and procedures established by Baker County School District for student conduct, academic integrity, and etiquette.

Enrollment Periods

Parents and students may apply to this program during the open enrollment periods. The specific dates of the enrollment periods may be found on the district website at: http://www.bakerk12.org/Page/480. Parents can access the Baker County School District website to review the enrollment process throughout the year. Students applying during the application period are notified by email regarding the applicant status during the school's open enrollment period.

Applicant Status:

1. Parents and students should review this document to determine if they are eligible and understand the commitment necessary to successfully implement this program.
2. The parents and students are required to submit the online application at https://www.nefec.org/virtual/student-registration/2/ indicating their reasons for choosing My District Virtual School as their school of choice. Upon completion, the account specialist from North East Florida Educational Consortium will inform Baker County School District that your application is ready to move to Candidate Status.

Parent Responsibilities

Parents must monitor their student's assignments and assessments. In lieu of the daily presence of a face-to-face teacher, parents should take the lead in guiding the students through the curriculum, submission of work samples, assignments, practicing ~~FSA~~ FAST assimilations, online class sessions, producing projects, reviewing for quizzes and tests, as well as making sure they participate in the state assessments. **Students who do not participate in required testing will not be allowed to enroll in My District Virtual School for the following year.**

Academic Integrity

A full commitment to academic integrity is expected and required from Baker County School District Virtual Instruction students. Students must commit to the following requirements associated with academic integrity:

- Your work on each assignment will be completely your own

- Your collaboration with another classmate on any assignment will be pre-approved by your instructor
- You will not practice plagiarism in any form
- You will not allow others to copy your work
- You will not misuse content from the internet
- You will not aid anyone scheduled to take the same course semester/final exams in the future

In addition, parents must attest to the fact that student work is completely the effort of their child.

Availability of Virtual Options

- FLVS and MDVS courses shall be available to students during or after the normal school day and through summer school enrollment [F.S. 1001.42(23)]. A student may not enroll in the same course (face-to-face classroom course and/or online course) more than once in the same semester. Students may not drop a course after the drop/add deadline in order to enroll in an online course with FLVS or MDVS. Students may move between a virtual or brick-and mortar classroom in a yearlong course after the end of the first semester, provided that the student continues to meet the requirements for full-time enrollment. Any virtual course activated prior to July 1 cannot be counted in the course schedule for the school year beginning on July 1 – even if the course remains active.

- Students will not be approved to enroll in any FLVS Flex course that is currently offered at Baker County High School.

- Students who have been previously unsuccessful in a virtual school course (Withdraw/Failing or Complete Failing) will need to meet with their guidance counselor before the course request is approved. Students will not be allowed to re-enroll in a virtual school course in which they have previously been unsuccessful or dropped.

- Part-time virtual school students requesting to take a course offered by FLVS must have counselor and caregiver approval [F.S. 1002.20(6)]. Students taking a course outside of the school day must maintain a "C" average throughout the Grace Period of 14 days for FLVS in order to remain enrolled in the course. Students who do not complete at least 10% of the course and do not have an average of "C" or higher will be withdrawn from the course (WNG).

- Part-time virtual school students requesting to take a course offered by MDVS must have counselor and primary caregiver approval. Students who do not complete at least 20% of the course and do not have an average of "C" or higher throughout the Grace Period of 28 days for MDVS may be withdrawn from the course (WNG). Students will not be allowed to re-enroll in a course in which they have previously been unsuccessful or dropped.

- Students have until **the end date of Survey 4** ~~(June 12, 2020)~~ to complete a virtual course. Students may remain enrolled beyond this date if: the course is needed for credit recovery, on-time graduation, or for course completion until **the amendment of the final enrollment survey (4)**~~, August 15, 2020~~.

Drop-Add Procedures (continuing students)

- Florida Virtual School (FLVS) Courses

  While FLVS may have institutional drop/add procedures and timelines, all district students must carry a course load of at least six (6) active courses. While students await acceptance to FLVS courses, they must remain enrolled full-time.

  - *Dropping a course in the Physical School of Record and Adding a FLVS Course*
    A student may not drop a physical school course and add an FLVS course after the 5th day of the semester.

  - *Dropping a FLVS course and adding a Physical School Course*
    A student may drop a FLVS course up to the 14th day of the semester and add a course on their school campus. FLVS drop/withdraw grade and credit guidelines still apply.

    If a student is dropped from a FLVS course, the student may enter a course with My District Virtual School or on their school campus at the beginning of the following semester. Florida Virtual School "W/F" (Withdraw/Failing) and "CF" (Complete Failing) codes will be treated as a grade of "F" on the student transcript. Students who have been withdrawn from a course will not be allowed to enroll in the same course.

- My District Virtual School Courses
  While My District Virtual School may have drop/add procedures and timelines, all full-time district students must carry a course load of at least six (6) active courses and must comply with the school district's drop/add time requirements.

  While students await acceptance to My District Virtual School courses, they must maintain an enrollment that meets full-time status.
- Exiting Online Courses
  Students who are exited from an online course during the drop/add dates may add the same course at their school site only if the drop/add date falls within the first 14 days of the semester. Students will not be allowed to enroll in the same course in My District, or be transferred to FLVS, for the same course.

Exceptional Student Education
Baker County Virtual Instruction Program will accept any student who meets the requirements in Section 1002.45, Florida Statutes. Since the school district VIP is a public K-12 school (Section 1000.04(1), Florida Statutes), the district cannot restrict participation to only those students who do not have specialized educational plans [i.e., individual educational plan (IEP) or Section 504 plan for students with disabilities; or an educational plan (EP) for gifted students].

Section 1003.57, Florida Statutes, Exceptional Student Instruction, requires full-time virtual instruction programs authorized by Section 1002.37 or Section 1002.45 Florida Statutes, to fulfill "the obligation of a school district for public school exceptional students who are enrolled in full-time virtual programs."

Ultimately, the district is responsible for the development and implementation of IEPs and EPs and responsibilities related to Child Find and identification of ESE students. However, the contractual agreement between the school district and the virtual provider may establish specific requirements with regard to the role and responsibilities of the virtual provider for some or all of these activities.

Special Note to applicants currently enrolled and receiving services in an Exceptional Student Education program (ESE): Baker County School Board ESE Special Programs and Procedures state, "The district assures provision of full educational opportunity to all children with disabilities, aged three through twenty-one, using the kind and number of facilities, personnel, and services necessary to meet this goal. A free appropriate public education (FAPE) is available to all students with disabilities upon determination of need." Therefore, all ESE students must have an IEP review prior to enrollment. The ESE Director or designee will attend this review. This means that the special education or related services which were provided to your child at his or her previous school of enrollment may not be provided to him/her at Baker Virtual School.

Personnel Responsibilities

Program and Statute Compliance – Executive Director of Teaching and Learning
My District VIP – Exceptional Student Services Director
Part-time Virtual Instruction – Principal/Guidance Counselor
Financial Reporting – Director of Finance

District Expectations and Evaluation of Virtual Instruction Program

The Baker County School District will use the following criteria to assist in evaluating the Virtual Instruction Program and to make necessary adjustments in an effort to continuously improve.

- The amount of courses completed compared to the amount attempted.
- The course grades for those courses completed.
- Student feedback

District expectations will be met when at least eighty percent (80%) of students complete courses compared to the amount attempted. Although 80% completion is used as an evaluation measure, Baker County School District will continuously strive for a higher percentage. This expectation will be monitored each semester. If the 80% threshold is not met, the district will study possible variables effecting completion rate, including input from student feedback forms. Each student that attempts a virtual course will complete a student feedback form at time of completion or course withdrawal.

District expectations will be met when at least eighty percent (80%) of students completing courses receive a final course grade of "C" (2.0) or higher. If threshold of 80% is not met, district will consult with virtual instruction provider as well as study other possible variables including student feedback.

District's expectations of key personnel are to adhere to Virtual Instruction Program Guide and Procedures Manual. Baker County School District is committed to an effective virtual instruction program and the support necessary to ensure program success.

Process to Ensure Compliance

The Executive Director of Teaching and Learning will meet with ESE Student Services Director, Director of Finance, school principals, and Guidance Counselors as necessary to monitor and evaluate program effectiveness, key employee expectations, ensure proper training of staff including personnel changes, and to ensure statutory compliance.

CREDIT BY CORRESPONDENCE

To be accepted for credit, study by correspondence shall be characterized by the following:

1. The principal shall approve the course in writing.
2. The course shall be taken under the direction of an accredited institution, which has an accredited extension division.
3. The correspondence course may not duplicate a course, which is presently available to the student or where credit has already been received in the same or a similar course.
4. The student will be permitted to receive only one credit during an academic year.
5. For the correspondence credit to be used to fulfill graduation requirements, the student must be currently enrolled in high school. If the correspondence credit is earned during the summer, the student must have been enrolled during the second semester of the previous year.
6. Correspondence courses must be taken in addition to a full-time schedule. Courses must match the Course Code Directory, State Curriculum Frameworks, and Florida State Standards. The courses must be from a Southern Association of Colleges and Schools approved agency for elective credit only, and have prior approval of the principal.

CREDIT FROM NON-ACCREDITED SCHOOLS

Work or credits earned in a non-accredited school shall be validated through the use of standardized tests or other tests as determined by the principal of the individual school program. **No credit shall be allowed for work done under a private tutor.**

ENROLLMENT TERMINATION

Public school students who have attained the age of 16 years and who have not graduated are subject to compulsory school attendance until the formal declaration of intent is filed with the district school board. The student is informed that terminating school enrollment is likely to reduce the student's earning potential and signed by the student and the student's parent. The student's guidance counselor or other school personnel will conduct an exit interview with the student to determine the reasons for the student's decision to terminate school enrollment and actions that could be taken to keep the student in school. The student will be informed of opportunities to continue his or her education in a different program.

DISTRICT DROPOUT PREVENTION PROGRAMS

Students enrolled in the Baker County School District's Dropout Prevention Programs will experience an individualized educational program. This program will be based upon an evaluation of the student's particular needs and past experience. Those high school students participating in such intervention and recovery programs may progress towards graduation in a variety of ways as determined by the dropout prevention staffing committee and/or the program coordinator.

~~OPPORTUNITY SCHOOL~~ CREDIT RECOVERY PROGRAM

This program is designed to provide basic skills, career training, and an opportunity to acquire the credits necessary to successfully complete a high school program of study. The basis for this program is credit recovery. The participating student is eligible to recover credits that were not obtained during their original participation in the course. In a few cases, the program may accelerate the student through a particular course on first impulse. In such, the staffing committee may waive the 135-hour rule. ~~The Opportunity School Program is a strictly voluntary dropout prevention program~~. Parent permission is required in order to enroll a student in the program.

Example criteria used to place a student in the ~~Opportunity School~~ Credit Recovery Program include:

a. A lack of accumulated credits to permit graduation within 4 years of entering high school.
b. A minimum of 13 earned credits
~~c. Retention in a grade 9-12~~
d. A lack of success during the most recent or current academic year

Once enrolled in the program, a student may be removed for any of the following reasons:

1. Unsatisfactory Attendance:

Students will sign an Attendance Agreement at the beginning of the school year, verifying their understanding of the ~~Opportunity School~~ Credit Recovery Attendance Policy. The policy states that the student is allowed **no more than nine unexcused absences per semester**. Once a student reaches eight unexcused absences, they along with their parent/guardian, will meet with the attendance committee and be placed on probation for the rest of the semester. After ten unexcused absences, the student along with their parent/guardian, will meet with a waiver committee to determine awarding of credit. If their credit is withheld students may be removed from the ~~Opportunity School~~ Credit Recovery Program at the end of the semester.

2. Academic Difficulty:

If a student receives a grade of less than a 60, in three or more courses, at the end of a nine-week grading period, they will be placed on academic probation for the following grading period. If the student's grades do not improve to passing during that time, they will be removed from the ~~Opportunity School~~ Credit Recovery Program.

3. Unsatisfactory Discipline:

Students who receive a referral resulting in five or more days of out of school suspension or they receive more than five referrals of any kind will be removed from ~~Opportunity School~~ Credit Recovery at the end of the subsequent semester.

*The principal and/or the program coordinator reserve the right to remove any student from the ~~Opportunity School~~ Credit Recovery Program at any time if it is deemed that their participation has a negative impact on the program or other participating students.

*Conscious efforts must be made to assure that the educational integrity of this program is maintained. The eight-semester rule is also applicable to students in the ~~Opportunity School~~ Credit Recovery Program. Students should never consider this program a short cut to graduation.

ALTERNATIVE PLACEMENT PERFORMANCE BASED CREDIT

Students (in all areas) may earn credit(s) toward graduation when properly scheduled and enrolled in the computer-assisted program of instruction while participating in the alternative placement program at Baker County High School. In order to earn such credits, students shall demonstrate mastery of the performance standards as established by the school district for the particular course or courses in which they are enrolled. The individualized programs of instruction shall be supervised and coordinated by a teacher as assigned by the principal.

COURSE OFFERING

All course offerings are in accordance with the Florida Course Code Directory.

BAKER COUNTY PK-12 EXCEPTIONAL STUDENTS PROGRESSION PLAN

A. ADMISSION

Students requiring special adaptations to the regular school program and qualifying for Exceptional Student

Education (ESE) programs through the Multi-Tiered Systems of Support (MTSS) process (see general section) shall be admitted through an appropriately executed eligibility staffing and shall maintain a current Individual Education Plan (IEP) or Education Plan (EP) for gifted.

An eligible exceptional student may be enrolled in one (1) or more of the following programs:

Autism Spectrum Disorders
Deaf or Hard of Hearing
Developmentally Delayed (0-5)
Dual-Sensory Impaired
Emotional/Behavioral Disability
Gifted
Hospital/Homebound
Intellectual Disability
Language Impaired
Orthopedically Impaired
Other Health Impairments
Traumatic Brain Injured
Specific Learning Disability
Speech Impaired
Visually Impaired

Students who become three (3) years of age may be eligible for pre-kindergarten exceptional student programs if eligibility requirements are met in any of the above programs.

A student with a disability may also receive speech/language, physical and/or occupational therapy as a related service if eligibility requirements are met.

B. PROMOTION

Students participating in ESE programs must meet the grade level promotion requirements for general education unless otherwise stated on the IEP.

As provided in 1008.25, F.S., an exceptional student may be retained in grade three, when English language arts scores, after remediation, are below level two. Refer to Elimination of Social Promotion and Good Cause Exemptions section. Good cause exemption may be used at grades 3-12.

General education standards apply, but factors to consider are:

1. Successful completion of IEP goals and objectives,
2. Chronological age,
3. Grades earned in all courses, and
4. Attendance.

Students with disabilities must meet the school district proficiency levels, unless the student's IEP indicates that the disabling conditions impact the student's progress in the general curriculum.

C. REQUIREMENTS FOR STANDARD DIPLOMA FOR EXCEPTIONAL STUDENTS

All students who enter ninth grade in 2015-16 and beyond will work toward a standard diploma through one of the standard diploma pathway options or any applicable diploma designation. For a detailed explanation of requirements for graduation with a standard diploma, refer to the section on Graduation Requirements for Non-Exceptional Students.

Exceptional students should be awarded credit toward a standard diploma under the following conditions:

The exceptional student has taken a course (regular course code directory number) and passed the course taught by a highly qualified teacher under No Child Left Behind (NCLB).

For regular credit to be earned, exceptional students are to master the content to the same extent required of non-

exceptional students. Accommodations to regular courses may include:

1. Flexible setting: changes to the physical setting, grouping arrangements, classroom behavioral expectations, and/or classroom management procedures.
2. Flexible scheduling: changes to the daily/weekly schedule, increase or decrease in instructional time, changes to assignment timelines, chunking material, etc.
3. Flexible presentation: variations in instructional techniques or strategies, changes to the instructional format or materials, flexibility in how information is presented (e.g. visual/tactile/auditory, sign language), assistive technology (e.g. FM system, computer-based learning.), etc.
4. Flexible responding: use of alternate response modes, alterations to test or assignment formats, and assistive technology for responding (e.g. communication system, computer output).

On Statewide Assessments, ESE students are allowed appropriate accommodations as determined by the IEP team which will demonstrate the student's abilities rather than reflect the student's impaired sensory, manual, speaking or psychological process skills.

ESE students may enroll in Level 1 English and Math courses to prepare them for the General Education course requirements; however, Level 1 courses do not count as credit toward a standard diploma.

Based on Enhanced New Needed Opportunity for Better Life and Education for Students with Disabilities (ENNOBLES), our district assures that it provides instruction to prepare students with disabilities to demonstrate proficiency in the core content knowledge and skills necessary for successful grade-to-grade progression and high school graduation. A student with a disability for whom the Individual Education Plan (IEP) Team determines that the ~~FSA~~ FAST cannot accurately measure the students abilities, taken into consideration all allowable accommodations, shall have the ~~FSA~~ FAST requirement of paragraph (4)(6) waived for the purpose of receiving a standard high school diploma, if the student:

1) Completes the minimum number of credits and other requirements in s. 1003.428 (1), (2) and (3) F.S.
2) Does not earn passing scores on one or both parts of the ~~FSA~~ FAST or on a standardized test that are concordant with passing scores on the ~~FSA~~ FAST after one opportunity in 10th grade and one opportunity in 11th grade.

Under s. 1003.433(1), F.S., a student who transfers from another state in the 12th grade must pass the grade 10 ~~FSA~~ FAST or an alternate assessment that is concordant with the ~~FSA~~ FAST; earn a 2.0 GPA; and meet all requirements of the school, district, or state from which he or she is transferring or meet Florida's course requirements in order to earn a standard diploma. A transfer student may be considered for the waiver.

Through a formal IEP meeting (not reevaluation review), the IEP team is required to determine and document on the DOE prescribed form, "Waiver of ~~FSA~~ FAST Graduation Requirement for Students with Disabilities," that the ~~FSA~~ FAST cannot accurately measure the student's abilities, taking into account all allowable allocations.

In addition, the Superintendent/Designee shall review the IEP team decision and sign-off on all cases where the ~~FSA~~ FAST is waived (Principal's and Superintendent's signatures required).

Factors the IEP team would consider may include, but not be limited to:

- Has the student been enrolled in courses leading to a standard diploma and has had multiple opportunities to demonstrate proficiency of the Florida Standards that are assessed by the Grade 10 ~~FSA~~ FAST?
- Has the student taken the Grade 10 ~~FSA~~ FAST with appropriate allowable accommodations at least twice, once in grade 10 and once in grade 11, or if not continuously enrolled in a public school in Florida, at least once during

each year of enrollment in grades 10 and 11?

- Has the student earned a passing score on the English language arts portion of the Grade 10 ~~FSA~~ FAST and the Algebra 1 EOC?
- Has the student demonstrated proficiency of the Grade 10 Florida Standards as assessed on the Grade 10 ~~FSA~~ FAST?

Additionally, to ensure that each student has had every opportunity to pass the ~~FSA~~ FAST, participation in the spring administration of the ~~FSA~~ FAST during the senior year is recommended.

A student with a disability, for whom the IEP team determines that an End of Course exam (EOC) cannot accurately measure the student's abilities taking into consideration all allowable accommodations, shall have the EOC assessment requirement waived for the purpose of determining the student's course grade required.

The awarding of a special diploma or special certificate of completion does not prevent a student with disabilities from pursuing a standard diploma or from receiving a free appropriate public education until the student reaches age 22. The IEP Committee will determine whether continued specially designed instruction and/or additional instruction in transition is required beyond the senior year of high school. In accordance with the IEP process and district and state laws, a student must agree to defer the receipt of his/her diploma in order to continue to receive specially designed instruction until the age of 22.

Only during the 2014-2015 school year, students had the opportunity to switch from a Special Diploma option to a Standard Diploma option and receive elective credit toward a Standard Diploma for passing exceptional student education courses.

D. REQUIREMENTS FOR A SPECIAL DIPLOMA

If a student's IEP plan was written prior to June 20, 2014 and contains a statement that the student is pursuing a special diploma, the student may continue on that plan until he/she reaches graduation.

The Florida Standards for special diploma describe what certain students with a disability should be able to do at various levels of access to the standard curriculum. These standards are herein incorporated into this Student Progression Plan.

Mastery of the Florida Standards through access points for students with significant cognitive disabilities shall include demonstration of proficiency by completing the minimum number of course credits.

Students with disabilities may choose from two additional standard diploma options: The Standard Access Pathway option (open to students with significant cognitive disabilities) and the Standard Academic/Employment option. Both options require the same 24 credits listed for other standard diploma plans. Both options allow students to substitute a career and technical (CTE) course with related content for one credit in ELA IV, mathematics, science, and social studies (excluding Algebra 1, Geometry, Biology 1, and US History).

- Students with significant cognitive disabilities may earn credits via Access courses and be assessed via an alternate assessment.
- Students who choose the academic and employment option must earn at least .5 credit via paid employment.

A student with a disability is not restricted or limited to any particular diploma option, and in accordance with the IEP process, shall be afforded the opportunity to work toward any diploma pathway that is appropriate to

his/her ability.

The Individual Education Plan (IEP) Committee shall document the individual student's course of study leading toward a standard diploma on the IEP developed during the year or the year prior to the student's 14th birthday. This decision shall be reviewed annually.

A student with a disability who earns all the required credits for graduation, but does not have a 2.0 cumulative GPA, and/or does not pass the required state assessments for graduation, will receive a certificate of completion. A student with a disability may continue working toward graduation requirements until the age of 22. **In order to do so, the procedures for deferring receipt of the high school diploma must be followed.**

ENHANCED NEW NEEDED OPPORTUNITY FOR BETTER LIFE AND EDUCATION FOR STUDENTS WITH DISABILITIES (ENNOBLES) PROVISION

ENNOBLES provisions for transition to post-secondary education allow for the following to take place for students with disabilities:

A student who has been awarded a special diploma or a certificate of completion is eligible to enroll in certificate career education programs, and a student with a documented disability may be eligible for reasonable substitutions as prescribed in § 1007.264 and 1007.265.

Additionally, any student with a disability shall be eligible for reasonable substitutions for any admissions requirements, when documentation is provided that the person's failure to meet the admissions criteria is due to the disability. Any student with a disability shall be eligible for reasonable substitutions for graduation, for admission into a program of study, or for entry into the under division, where documentation is provided that the person's failure to meet the admissions criteria is related to the disability, and where failure to meet the graduation requirements or program admission requirements does not constitute a fundamental alteration in the nature of the program. *

*The requirements of § 1003.49, Accelerated high school graduation options, are applicable to students with disabilities working towards a standard diploma.

GUIDELINES FOR PARTICIPATION IN STATE AND DISTRICT ASSESSMENT OF STUDENTS WITH DISABILITIES

This section is related to procedures for student participation in statewide assessments, as required by Rule 6A-6.03411, FAC. (Students who are identified solely as gifted are not eligible for state assessment accommodations.)

The school district shall ensure that:

1. Each student with a disability has the opportunity to participate in any state or district assessment of student achievement with appropriate accommodations if determined appropriate by the individual educational plan (IEP) team and recorded on the student's IEP: As prescribed by Rule 6A-1.0943, statewide assessments for Students with Disabilities makes the provisions for test accommodations which will demonstrate the students abilities rather than reflect the student's impaired sensory, manual, speaking, or psychological process skills.

   Accommodations are authorized for any student who has been determined eligible as a student with disability

pursuant to s.1003.01(3)(a),F.S., and Rule 6A-6.0331,F.A.C., and has a current IEP, or who has been determined to be a student with disability pursuant to Rule 6A-19.001(6),F.A.C., and has a plan developed under Section 504 of the Rehabilitation Act.

The accommodations must be identified on the student's IEP or 504 plan and must align with current instructional accommodations and accessible instructional materials used regularly by the student in the classroom.

PLEASE NOTE:

The Baker County School District will follow state guidelines for allowable testing accommodations. These accommodations may be found at:
http://www.fldoe.org/core/fileparse.php/7690/urlt/statewideassessmentaccommodations.pdf.

2. The IEP team should answer each of the following questions in order to facilitate informed and equitable decision-making to determine whether a student takes the ~~FSA~~ FAST or an alternate assessment.

    i. Does the student have a significant cognitive disability?
    ii. Even with appropriate and allowable instructional accommodations, assistive technology, or accessible instructional materials, does the student require modifications, as defined in paragraph 6A-6.03411(1) (z), F.A.C., to attain the grade-level general state content standards pursuant to Rule 6A-1.09401, F.A.C.?
    iii. Does the student require direct instruction in academic areas of English language arts, math, social studies and science based on access points, pursuant to Rule 6A-1.09401, F.A.C., in order to acquire, generalize, and transfer skills across settings?

    If the IEP team determines that **all three questions** accurately characterize a student's current educational situation, then an **alternate assessment** should be used to provide a meaningful evaluation of the student's current academic achievement. If the answer to all three questions is not "yes," the student should participate in ~~FSA~~ FAST with accommodations, as appropriate.

b. Each student's IEP indicates a statement of any individual accommodations in the administration of any state assessment or student to participate in such assessments.

c. If the IEP team determines that the student will not participates in a particular state or district assessment (or part of that assessment) of student achievement, a statement of why that assessment is not appropriate for the child and how the child will be assessed will be indicated on the IEP. Additionally, if a student does not participate in the statewide assessment, our district will notify the student's parent and provide the parent with information regarding the implications of such nonparticipation.

    If modifications or accommodations are made in the student's instruction that would not be permitted on the statewide assessment tests, our district will notify the student's parent of the implication of such instructional modifications or accommodations. A parent must provide signed consent for a student to receive instructional modifications or accommodations that would not be permitted on the statewide assessments and must acknowledge in writing that he/she understands the implications of such.

d. An alternate assessment procedure will be provided for each student who is excluded from state or district assessment of student achievement at each grade level where a state or district assessment is required for

other students in the district.

e. Alternate assessment procedures provide documentation of specific student performance and the scoring criteria used to assess the student's progress.

f. Alternate assessment procedures match the instructional goals (standards and benchmarks) as determined appropriate for the student.

g. Alternate assessment procedures address, at a minimum, areas that correspond to areas assessed through the state and district assessment of student achievement.

Class ranking for the purposes of calculating valedictorian, salutatorian, college admissions, scholarships, financial aid, and Beta Club membership will be based on Grade Point Averages (GPA) of all students in programs earning a standard high school diploma.

Acceleration Procedures

Subject Matter/Whole Grade Acceleration
Consideration for acceleration will be limited to one referral, per student, per 12-month period.
Students who are referred for possible accelerated placement 60 or more days prior to the beginning of school year shall be evaluated prior to the students' first day of school.
Students who are referred for possible accelerated placement 60 or more days prior to the beginning of the second semester shall be evaluated prior to the start of the second semester.
Acceleration shall commence at natural transition points within the school calendar, in accordance with school board policy.

Step 1: Complete and submit Academic Acceleration Referral. Forty-five school days are allowed for completion of the evaluation process, including written notification to the parent.

Step 2: Guidance Counselor conducts an initial review which includes:
Attendance
Performance on local, state or standardized assessments
GPA
Discipline records
Recommendations from teachers of the core content area being considered for acceleration
Recommendation from school counselor, if one is assigned to the school of attendance

Step 3: If the initial review does not warrant an evaluation by the Acceleration Evaluation Committee, the parent will be informed in writing of the decision.
If initial review warrants, the Principal will obtain parent permission to proceed with the Acceleration Evaluation.
If whole grade promotion is to be evaluated, the Iowa Acceleration Scale will be administered.
If subject area acceleration is to be evaluated, a subject-specific assessment (to be determined by the district) will be administered. Minimum requirements for acceleration will be 95 % proficiency on this assessment.

Step 4: Principal schedules a meeting of the Acceleration Evaluation Committee. Committee members shall include:
Principal or designee
Current teacher

Potential receiving teacher
Guidance Counselor from school of attendance
Parent

Step 5: Acceleration Evaluation Committee convenes to conduct a Programmatic Assessment. This assessment shall contain, at a minimum, a review of the data collected in the initial review (Step 2). If the committee is considering whole-grade promotion, data from the Iowa Acceleration Scale will also be included in the decision-making process.
If the committee is considering subject area acceleration, the data obtained from selected assessment instruments will be considered.
Committee reaches a decision on acceleration placement.
Principal notifies parent of committee decision (Written notification to parent is required within 45 school days from submission of referral).

Step 6: If acceleration is recommended, parent accepts or declines Permission for Academic Acceleration.
If acceleration is not recommended, the parent has the right to appeal the decision to the superintendent's designee within 30 days. The superintendent's designee has 30 days to render a decision on the appeal, and notify the parent in writing.

Step 7: If acceleration is recommended, an Acceleration Education Plan will be developed. The trial plan will be in effect for one full grading period, and monitored by a designated staff member to ensure successful implementation. Acceleration trial shall commence at natural transition points within the school calendar.

Step 8: At the conclusion of the trial period, the Acceleration Evaluation Committee will reconvene to determine the permanency of the accelerated placement.

Additional Educational Choice Options

As provided by Florida Statutes 1003.3101 and 1012.42, a parent may request his/her child be transferred to another classroom teacher. According to the statutes, a classroom transfer request does not provide a parent the right to choose a specific teacher.

Completion and submission of the Classroom Transfer Request Form is required for a parent to make such a request. Forms are available at the principal's office and must be submitted to the principal's secretary.

Classroom transfer requests will be granted or denied based on schedule availability, state mandates pertaining to class size, team teaching assignments, and principal discretion. The student's school principal shall grant the request or provide an explanation in writing of the denial within two weeks of submission of this form.

School Financial Reports

The following chart provides the per full-time expenditures at each school site. Additional school financial information is available on the district website at: www.bakerk12.org/domain/168

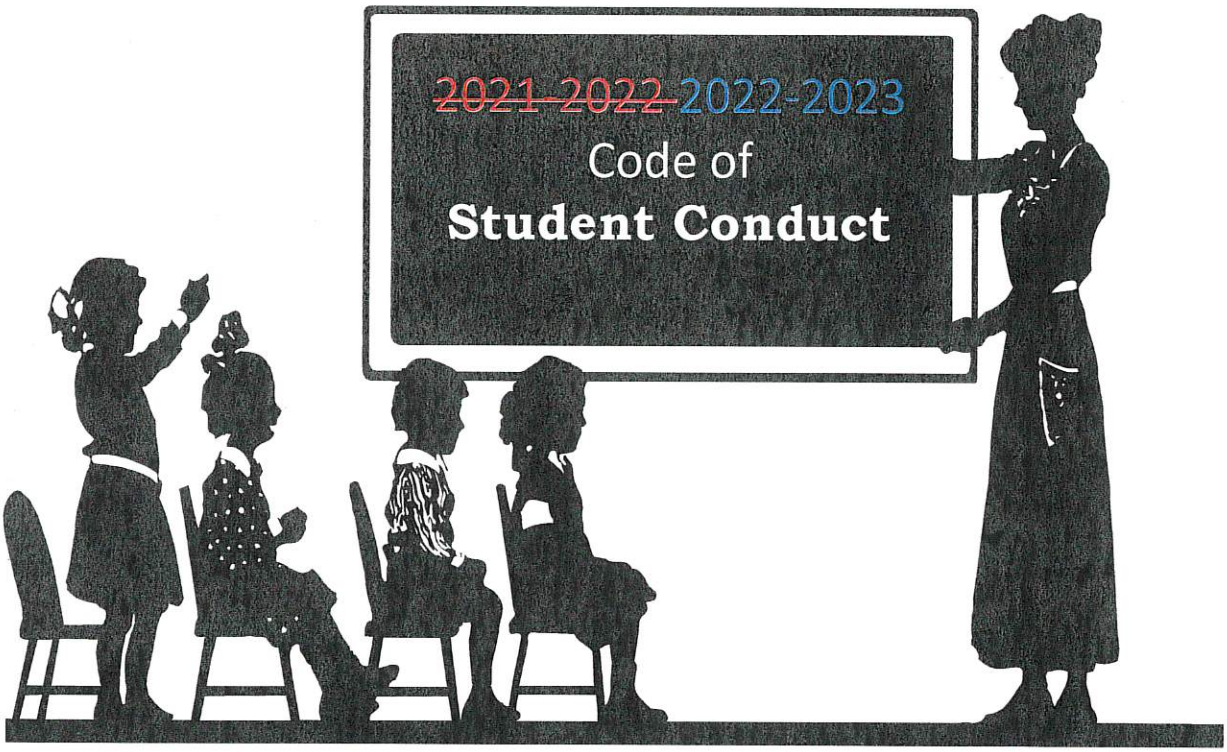
School Site	Average Amount of Money Expended per Student
Baker County Pre-Kindergarten/Kindergarten Center	~~$9,349.00~~ $8,330.00
Macclenny Elementary School	~~$7,976.00~~ $7,746.00
Westside Elementary School	~~$10,586.00~~ $9,116.00
J. Franklyn Keller Intermediate School	~~$6,629.00~~ $6,565.00
Baker County Middle School	~~$6,910.00~~ $7,100.00
Baker County High School	~~$7,263.00~~ $7,555.00

Class size requirements, teacher experience, program cost factors, and other expenses associated with operating the school will cause the per student expenditure amount to fluctuate annually.

Nondiscrimination in Student Activities

No student enrolled in the Baker County Schools shall, on the basis of race, gender, national origin, marital status, disability, age, or religion, be excluded from participation in or be subjected to discrimination under any curricular, extracurricular, or any other school sponsored activity. This rule shall apply to all present and future course offerings and to all other school sponsored activities in which students are eligible to participate. Questions, complaints, or requests for additional information regarding discrimination or harassment may be sent to Robin Mobley, Equity Coordinator, at the Superintendent's Office, 270 South Boulevard East, Macclenny, Florida; Phone – 904-259-0401; E-Mail Address is robin.mobley@bakerk12.org.

BAKER COUNTY SCHOOL DISTRICT



It is the policy of the Baker County School District that admissions or access to or treatment or employment in its programs and activities are done so without discrimination on the basis of race, color, sex, national origin, marital status, disability, age or religion.

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INTRODUCTION

The purpose of this Code of Student Conduct is to make available to students and the public a handbook containing information relative to policies, rules, rights, responsibilities, and disciplinary actions that may affect students as they experience the educational process in the Baker County Public Schools. It is not intended for this booklet to be totally comprehensive, but that it will reflect the basic policies and procedures that are in effect.

These statements will be broadly established and the individual schools of the district may find it advisable to further refine them in order to consider each school's particular situations and conditions.

It is the desire of the school board and all educational personnel to provide a safe, quality education for all students. In order to accomplish this task, definition must be made as to student conduct. It is, therefore, the purpose of this handbook to make those definitions.

THE HOME, THE SCHOOL, AND THE STUDENT

The respective roles of the home, the school, and the student are meshed together. Neither can be totally successful without the others. A cooperative, mutually-appreciative effort must be made if our community and society are to be best served. The Baker County School District recognizes the need for a team effort in the educational process. Positive efforts are required of all parties involved in the educational process if maximum success is to be attained.

The guidelines of this code are an effort to identify certain needs, concerns, and responsibilities of students. An organized effort is required in order to maintain a proper educational atmosphere. There must be rules and regulations in order to be as efficient and effective as possible in the deployment of the public trust endowed in the public schools of Baker County.

APPLICATION OF THE CODE

This Code of Student Conduct and a school's particular rules are in force:

1. During regular school hours on school premises.
2. While students are being transported on the school bus and at their designated bus stops.
3. At such times and places, including, but not necessarily limited to, school-sponsored events, field trips, athletic functions, and other activities where appropriate school administrators have jurisdiction over students.

Additionally, school officials are authorized to take administrative action when a student's misconduct away from school has a detrimental effect on the other students or on the orderly educational process.

POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORTS (PBIS)

Positive Behavior Interventions and Supports (PBIS) is a district-wide commitment to address problem behavior. PBIS is a collaborative, assessment-based approach to developing effective interventions for problem behavior. It emphasizes the use of proactive, educative, and reinforcement-based strategies to achieve meaningful and durable behavior and lifestyle changes for all students. The aim is to build effective environments in which positive behavior is more effective than problem behavior so that academic success can be achieved.

STUDENT RIGHTS AND RESPONSIBILITIES

Foreword

This statement sets forth the rights of all students in the public schools of Baker County, Florida and the responsibilities, which are inseparable from these rights. This statement should not be interpreted as being all-inclusive, for the student has rights guaranteed by the Constitution and the law.

The rights of an individual are preserved only by the protection and preservation of the rights of others. Students are responsible for the way they exercise their rights, and they must accept the consequences of their actions and recognize the boundaries of their rights. Each exercise of an individual's rights must demonstrate respect for the rights of others. To achieve the goal of a democratic society, the staff, students, and parents must work cooperatively to avoid the extremes of regimentation on the one hand and anarchy on the other.

A primary task of the school is to create a stimulating learning climate for all students. Such a climate includes a broad exposure to the rights and responsibilities of citizens in a democratic society. That the school community is educating the young for citizenship is reason enough for scrupulous protection of the constitutional freedoms of the

individuals involved. This statement presents opportunities for students to exercise their rights and assume their responsibilities for citizenship. Equity and balance should always be present in our school, and this can be accomplished only when the rights of students are equitable and balanced by the responsibilities on which the rights are based.

Education
Each student has a right to an education, and they also have the responsibility not to interfere with or threaten the education of others by their action.

Each student has the responsibility to attend school regularly and to abide by the policies and regulations of the school.

Students have the right to seek changes in school policies and regulations in an orderly manner by utilizing those channels provided for this purpose.

Though a student has a right to an education, the amount, quality and type of education they receive is commensurate with their ability and their efforts expended. No person can guarantee a student an education if they do not apply themselves to the task.

Expression
The primary liberties in a student's life have to do with the processes of inquiry and learning, acquiring and imparting knowledge, and exchanging ideas. These processes require that students have the right to express opinions, to take stands, and to support causes either publicly or privately which do not conflict with the policies of the school nor the rules as set down by the principal.

Speech
Every student has the right to express their opinion, either verbally or symbolically, as long as they do not infringe upon the rights of others.

As an intellectual being, every student has a right to search vigorously for truth by examining opposing ideas and to espouse and express in any orderly manner whatever views command the assent of their mind. Where soundness of their position can neither be proved nor disproved with documentation, they shall in no way be penalized academically for holding those views.

A student's responsibility must include personal concerns for the effect of the spoken word or symbolic expression on the personal reputation of others, and a student has the right to have their own personal reputation protected accordingly. Consequently, personal attacks and obscenities are prohibited.

Petition
Students have the right to present petitions. However, the collecting of signatures on petitions shall not disrupt classroom procedures nor interfere with the educational process.

Students shall not be subjected to disciplinary measure for initiating or signing a petition provided that the petition is free from obscenities, libelous statements, and personal attacks.

Press
Journalism provides many learning experiences. In a school community, students involved in student publications shall convey information with accuracy and insight in such a manner that truth shall remain predominant. Such publications shall operate under the concept of the First Amendment, which guarantees freedom of the press. In order to achieve the full learning experience, only materials alleged to contain the following should be withheld from the press.

a. Libelous materials by current legal definition.
b. Obscenity by current legal definition or local obscenity standards.
c. Materials, which incite others to damage property, physically harm others, or seriously disrupt school activities or the educational process.

The responsibility and authority for decisions, based on the standards mentioned above, are vested with the principals or to whomever they delegate this authority.

The distribution of non-school sponsored publications will be prohibited on school property. Exceptions will be limited to simple announcements of community concern at the discretion of the principal or their appointed delegate.

Assembly
Students have the right to assemble peacefully. There is an appropriate time and place for the expression of opinions and beliefs. Conducting and/or participating in demonstrations, which interfere with the operation of the school or classroom, is inappropriate and prohibited.

Religion
Students have the right to practice their own religious beliefs, as long as they violate neither the constitutional rights of others nor the Supreme Court's prohibition on a school's extending the mantle of public sanction or support to any particular religion. Students have the right to study, examine, discuss, and analyze religious ideas and institutions just as they may explore any other subject. Students have the right to participate in school-sponsored activities regardless of race, religion, ethnic origin, or economic status.

Satisfactory Conduct
In order for a student to be eligible to participate in interscholastic extracurricular student activities, they must maintain satisfactory conduct and, if the student is convicted of, or is found to have committed a felony, or a delinquent act which would have been a felony if committed by an adult, regardless of whether adjudication is withheld, the student's participation in interscholastic extracurricular activities are terminated until final disposition of charges.

Definition of Interscholastic Extracurricular Student Activities
Interscholastic extracurricular student activities are those organized student activities between or among schools, which are carried on outside the curriculum or regular course of study in school. These activities may involve displays of talent, which include, but are not limited to, sports, music festivals, speech, debate, art, and drama competitions.

Government
Students have a right to air grievances, problems, and concerns through legitimate channels provided by the school.

DRESS CODE

The dress code of the Baker County School District is an attempt to work in concert with the goals and philosophy of our schools and to create a wholesome environment for the educating of our youth. Each student is expected to come to school in a neat and clean fashion and to wear shoes at all times. Individual schools may have additional dress code requirements published in their student planners. In addition to those requirements students are not allowed to wear the following to school:

1. Unacceptable Dress
   a. Slacks, jeans, shorts, or dresses that reveal body imprints due to excessive tightness, including spandex-type clothing;
   b. Shorts or dresses that are deemed too short by individual school administration, shorts or dresses having splits, or shorts worn for physical education;
   c. Bare midriff, see-through clothing without appropriate under garments, sun dresses without straps, halters, backless dresses, tube tops, half shirts, open-sided shirts, T-Back tops, and tank tops/camis (unless covered by an appropriate outer garment);
   d. Clothing with words, phrases, symbols, pictures, patches, or insignias, which are obscene, profane, offensive, or drug, alcohol, or gang related; *
   e. Hats, caps, visors, bandannas, hoodies, or headbands in school buildings (except for special occasions as approved by the administration);
   f. Hair rollers and/or curlers in hair during school hours;
   g. Any clothing improperly fastened;
   h. Pants, jeans, or shorts worn below beltline.
2. Clothing and styles considered hazardous to health and/or safety and which are **not allowed**:

a. Bare feet; bedroom slippers; shoes with wheels (heelies);
b. Sunglasses inside the buildings, unless a medical permit is on file;
c. Choke collars, chains, jewelry, clothing or adornment that may be considered dangerous or disruptive to the learning environment.

Regarding F.S. 1002.23(7), students are expected to dress appropriately, exhibit respect for themselves and others, and maintain orderly conduct which is conducive to an orderly environment. No student can wear clothing that exposes underwear or body parts in an indecent or vulgar manner or which disrupts the orderly learning environment. Any student who violates the dress policy is subject to disciplinary action.

*Chapter 2014-219, Laws of Florida amends section 1006.07, Florida Statutes (F.S.) related to the code of student conduct. This section states that students should not be disciplined or referred to law enforcement for simulating a firearm or weapon while playing, or wearing clothing or accessories which depict a firearm or weapon or an opinion regarding Second Amendment rights. Disciplinary action resulting from inappropriate student clothing or accessories will be consistent with state statutes. If the wearing of the clothing or accessory causes a substantial disruption to student learning the infraction may be addressed in a manner that is consistent with school board policies for similar infractions.

Baker County School District maintains school board authority to discipline students for simulating a firearm or weapon when it substantially disrupts student learning, causes bodily harm to another person, or places another person in reasonable fear of bodily harm. Consequences for such offenses will be comparable to the severity of the offense and consistent with school board policies for similar infractions.

STUDENT RECORD PRIVACY

Student education records are official and confidential documents protected by one of the nation's strongest privacy protection laws, the Family Educational Rights and Privacy Act (FERPA). FERPA, also known as the Buckley Amendment, is a federal law that affords students and the parents and legal guardians of minor students' certain rights, primarily access and confidentiality, with respect to the students' educational records (20 U.S. Code {U.S.C.} 1232g). FERPA defines education records as all records that schools or education agencies maintain about students.

This and other United States "privacy" laws ensure that information about citizens collected by schools and government agencies can be released by consent or only for specific and legally defined purposes which may include:

- School officials with a legitimate educational interest can access students' educational records without their knowledge or consent
- Officials of schools to which student intends to apply or enroll
- Federal, state, or local educational authorities under certain conditions
- School readiness coalitions
- Parties to an interagency agreement between DJJ, school and law enforcement authorities for purpose of reducing juvenile crime. S 1002.22(3) (d) (13), F.S.

~~No Child Left Behind (NCLB) Act now requires~~ Baker County schools ~~to~~ transfer disciplinary records to any private or public elementary or secondary school to which a student transfers. Any Threat Assessment documentation will also be sent in student records.

Florida has a very broad Public Records Law. Virtually all written communications to or from School District Personnel are public records available to the public and media upon request. E-mail sent or received on the School District System will be considered public and will only be withheld from disclosure if deemed confidential pursuant to State Law.

SCHOOL PROPERTY SEARCHES

The following rules shall apply to the search of school property assigned to a specific student and the seizure of items in his/her possession:

1. Reasonable suspicion for school authorities to believe that the student possesses an item or items, which constitute a crime or rule violation.
2. Specific items, which constitute unlawful possession, or other items, which would be used to interfere with the orderly operation of the school, may be the objectives of searches.
3. General housekeeping inspections may be made during each school term.

SEARCHING OF STUDENTS

Students may be searched in the school, if authorities believe that they may carry destructive weapons, obscene materials, items of theft, alcohol, drugs, tobacco/vape devices, paraphernalia, or any other items, which would constitute a school rule violation. School officials will make reasonable efforts to avoid unnecessary embarrassment of the student involved in a search. Such searches will be conducted only by school administrators or under the directions of a school administrator/designee.

EXAMPLES OF IMPROPER STUDENT BEHAVIOR

The school is a community and the rules, regulations, and code of conduct of a school are the laws of that community. All those enjoying the rights of citizenship in the school community must also accept the responsibilities of citizenship. In all the schools of Baker County, the following modes of action will be considered offenses against the schools' societies and will be punishable as prescribed in this document:

1. Alcohol
2. Arson
3. Battery
4. Breaking & Entering/Burglary
5. Disorderly Conduct
6. Drugs/THC Oil
7. Fighting/Bullying
8. Homicide
9. Kidnapping
10. Larceny/Theft
11. Malicious Harassment/Hate Crime/Bullying
12. Motor Vehicle Theft
13. Robbery
14. Sexual Battery
15. Sexual Harassment
16. Leaving Class Without Permission
17. Missing Detention
18. Not in Assigned Area
19. Sex Offenses
20. Threat
21. Intimidation
22. Tobacco Possession
24. Trespassing
25. Vandalism
26. Weapon(s) Possession
27. Bomb Threat
28. Tardiness Excess
29. Skipping
30. Abuse of Property
31. Copying/Cheating/Lying
32. Improper Dress
33. Disruptive Behavior/Bullying
34. Abusive Behavior to Other Student(s)/Bullying
35. Disrespect Toward Staff/Insubordination
36. School Rules Violation
37. Any conduct resulting in unsafe condition for others
38. Sexting*

39. Inappropriate Use of Computer/Internet including social media
40. Other Major Crime/Violence Includes: forgery, extortion, gambling, gang-related activities, secret societies, spreading rumors to cause harm or disrupt schools/district setting, etc.
41. Any unfavorable conduct which brings reflection on the school while on school-sponsored trips
42. Any other unfavorable act, which is considered offensive to the school community by the administration
43. Violations of established rules of conduct for school bus students
44. Unauthorized buying or selling of personal property or other items
45. Deliberate tampering of computers, software, technology equipment or materials
46. Capturing still or video images of another student or staff member (Including Physical Attack, Sexual Assault, Hazing)
47. Use of a cell phone, in any manner, during school hours without permission from proper authority is prohibited. Cell phones must be turned off and kept out of sight until after the school day has ended. **Cell phones and other electronic devices may be taken and parents may be required to come to school for retrieval if policy is not followed.** Students are responsible for safeguarding their personal belongings, including cell phones. Neither the school, nor the district will be responsible for restricted items if they are brought to school. Additional discipline procedures may occur from misuse of cell phones during school hours.
48. Knowingly uses or copies the academic work of another and presents it as his own without proper attributions.
49. Hazing**
50. Incident, Hazing Related***

*Sexting is defined as knowingly using a computer, or similar device, to transmit or distribute to another person any photograph or video of any person which depicts nudity and is harmful to others, or possesses a photograph or video of any person that was transmitted or distributed by another person which depicts nudity.

**Hazing
Any action or situation that endangers the mental or physical health or safety of a student at a school with any of grades 6 through 12 for purposes of initiation or admission into or affiliation with any school-sanctioned organization. "Hazing" includes, but is not limited to: (a) pressuring, coercing, or forcing a student to participate in illegal or dangerous behavior, or (b) any brutality of a physical nature, such as whipping, beating, branding, or exposure to the elements.

***Incident, Hazing-Related
The incident is hazing-related when the incident includes any action or situation that endangers the mental or physical health or safety of a student for purposes of initiation or admission into or affiliation with any school-sanctioned organization. "Hazing" includes, but is not limited to: (a) pressuring, coercing, or forcing a student to participate in illegal or dangerous behavior, or (b) any brutality of a physical nature, such as whipping, beating, branding, or exposure to the elements.

FORMS OF STUDENT PUNISHMENT

Punishment will be administered by teachers and/or administrators and/or parents after the student is determined guilty of one or more of the aforesaid offenses. School administration reserves the right to assign appropriate student punishment. Punishments and/or penalties may involve one or more of the following forms:

1. Conferences with student
2. Warnings and probations
3. Behavior Contract
4. Suspension from school and from buses (length of time based on number of offenses and state and local regulations). Suspension from buses and from school will be done only by the principals or their designee in their absence and/or by the Superintendent or his/her designee.
5. Failure (in cases where students refuse to do assigned work by teachers).
6. Expulsion from school and from buses (This will be done only by the school board after the principal's recommendation.)

7. Written assignments
8. School yard work/cafeteria cleanup
9. Counseling by teachers, counselors, principals, parents, or psychologist
10. Monetary payment in case of destruction of property
11. Parental discipline
12. Being judged ineligible to participate in school-sponsored activities
13. After-school detention
14. In-school detention or in-school suspension
15. Counseling by school personnel
16. Others as deemed appropriate by the administration.

TEACHERS' AUTHORITY TO REMOVE STUDENTS FROM THE CLASSROOM PURSUANT TO 1003.32 (4), F.S.

The Baker County School Board adopts procedures contained in each school's discipline plan that pertains to the teacher's authority to remove students from the classroom. A teacher may remove from class a student whose behavior the teacher determines interferes with the teacher's ability to communicate effectively with the students in the class or with the ability of the student's classmates to learn. The teacher must refer the student in question to a committee, consisting of three teachers, for review of their request. The committee's decision is final. Each district school board, each district school superintendent, and each school principal shall support the authority of teachers to remove disobedient, violent, abusive, uncontrollable, or disruptive students from the classroom.

Manual physical restraint may be used on any student to protect the student or others from serious injury. When possible, this will be administered by an ASPEN Crisis Prevention Intervention ~~(CPI)~~ trained and certified employee.

SCHOOL BUS STUDENTS

The Baker County School District is committed to providing the students of Baker County with the safest and most courteous transportation to and from school. The primary job of the bus driver is to drive/transport the district's children to and from school in the safest manner possible. All student misconduct on a school bus is considered serious. Students must be prepared to: 1) take responsibility for their actions and conduct; and 2) to accept the consequences of their actions and conduct.

RULES OF CONDUCT FOR SCHOOL BUS STUDENTS

1. The driver is in full charge of the bus and students. Students will obey the driver.
2. Outside of ordinary conversation, the same basic rules of behavior observed in a classroom will be observed while riding a school bus.
3. Students will stand off the roadway while awaiting the bus.
4. Students will be on time.
5. Students will board and leave the bus at their regular stop locations. Any changes will require written permission of the parent and the principal. Drivers will notify the principal, if the changes in regular stop locations result in overcrowding of the buses.
6. Students will walk 10 feet in front of the bus, when loading and unloading.
7. The driver has the right to assign seats. Students will sit three to a seat from window to aisle.
8. Students will keep their seats at all times, when the bus is moving.
9. Students will keep their arms and head inside windows.
10. When seated, students will face the front of the bus and will keep their feet out of the aisle.
11. Students will refrain from throwing objects.
12. Students will refrain from fighting, pushing, or tripping others while boarding, riding, or leaving the bus.
13. Absolute silence is required at all railroad crossings.
14. No eating, drinking, or use of tobacco will be allowed on the bus.
15. The sale of any fund-raising items will not be allowed on the bus.
16. No animals (dead or alive), glass containers, sharp objects, ball bats, cutting instruments, batons, or drumsticks will be allowed on the bus without prior permission of the bus driver.
17. Prior permission of the driver will be obtained, when large objects, including band instruments, need to be carried on the bus. The objects must not interfere with seating and safety of students.
18. Serious or repeated misconduct will result in disciplinary action.
19. All school and bus rules and discipline procedures apply to all designated bus stops.

DISCIPLINE CATEGORIES FOR BUS STUDENTS

Category I

1. Loud talking and yelling on bus or out windows, including at railroad tracks
2. Not staying in seat or not sitting in seat properly.
3. Profanity directed at another student
4. Getting off bus at wrong stop without proper permission
5. Aggravating or disrespect to fellow students and/or remarks about students that cause a disturbance
6. Other infractions (including horseplay, hitting games, pushing)

Category II

1. Disrespect to driver
2. Dipping, smoking, lighting matches on bus
3. Spitting on bus
4. Abuse to other students
5. Insubordination
6. Throwing objects out of windows of moving bus
7. Cutting bus seats or defacing bus in any manner
8. Repeated Category I infractions

Category III

1. Fighting on bus/Bullying
2. Any acts of violence
3. Weapons of any kind
4. Profanity directed at driver
5. Drugs and/or alcohol
6. Physical abuse or threats to driver
7. Repeated category II infractions
8. Sexual harassment and/or sexual misconduct

DISCIPLINE GUIDELINES FOR BUS STUDENTS

CATEGORY I OFFENSES		
1st Offense	Letter from driver to parents	Copy to parent, school, and driver's file
2nd Offense	Referral to school	Conference or school discipline*
3rd Offense	Referral to school	School discipline* or bus suspension for up to 10 days
4th Offense & up	Referral to school	Bus suspension for up to 10 days or school discipline* or expulsion from bus with School Board approval
CATEGORY II OFFENSES		
1st Offense	Referral to school	School discipline* or bus suspension for up to 10 days
2nd Offense	Referral to school	School discipline* or bus suspension for up to 10 days or expulsion from the bus with School Board approval
CATEGORY III OFFENSES – WITH THE EXCEPTION OF FIGHTING		
Any offense	Referral to school	Bus suspension for up to 10 days or school discipline* or expulsion from bus with School Board approval
FIGHTING		
1st Offense	Referral to school	Bus suspension for up to 10 days or school discipline* or a combination of the above
2nd Offense	Referral to school	Bus suspension from 11 to 25 days with School Board approval or school discipline or a combination of the above
3rd Offense	Referral to school	Expulsion from the bus with School Board approval or bus suspension until possible place in the Alternative Education School or school discipline as deemed necessary
* In-school detention, suspension from school, specialized counseling, alternative bus, expulsion from school		

GENERAL GUIDELINES FOR DISCIPLINE OF STUDENTS WITH DISABILITIES

Except as otherwise provided in this document, procedures for the discipline of a student with disabilities shall be the same as those provided in the case of a non-disabled student when the District's Student Code of Conduct is violated.

The guidelines below are written to facilitate IDEA 2004 regulations and court orders by providing consistent guidelines for discipline of students with disabilities.

Suspension of Students with Disabilities

A good faith effort shall be made by the principal to employ parental assistance or other alternative measures prior to suspension of a student with disabilities, except in the case of emergency or disruptive conditions, which require immediate suspension. An emergency situation is one in which the student:

1. Poses a danger to himself/herself, other persons or property;
2. Bringing a firearm or weapon, as defined in chapter 790, to school, to any school function, or onto any school sponsored transportation or possessing a firearm at school;
3. Knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance at school or a school function.
4. Engages in act(s) that result in serious bodily harm.
5. Making a threat or false report, as defined by SS. 790.162 and 790.163, respectively, involving school or school personnel's property, school transportation or a school-sponsored activity

After a student with disabilities has been suspended out of school for more than five school days, the office of the Director of Exceptional Student Education will be notified and a conference will be scheduled with the IEP committee for a review of the IEP/placement and related services.

At this meeting, if a Functional Behavior Assessment (FBA) has not already been conducted, then permission to conduct an assessment will be obtained and appropriate goals and objectives dealing with acceptable behavior will be reviewed. Using the data received from this assessment, a Behavior Intervention Plan (BIP) will be written or revised for the student if needed.

After a student with disabilities has been suspended out of school for ten school days, the office of the Director of Exceptional Student Education must be notified so that the IEP Committee can meet to determine whether the behavior of the student is or is not a manifestation of the student's disability. During that meeting, the IEP Committee will discuss the following issues:

1. Was the behavior event a direct result of a failure to implement the IEP?
2. Was the behavior event caused by, or had a direct and substantial relationship to the student's disability?

Based on the IEP Committee's determination, appropriate revisions to the student's program will be implemented.

Expulsions of Students with Disabilities

For behavior that warrants consideration for expulsion, the office of the Director of Exceptional Student Education must be immediately notified. The IEP Committee must meet to determine whether the behavior is or is not a manifestation of the student's disability.

If the IEP Committee determines that the behavior is not a manifestation of the student's disability, expulsion procedures for non-disabled students are applicable.

For any long-term removal of students with disabilities, the IEP committee will determine services requirements. Services provided must enable the student to appropriately progress in the general curriculum and advance toward achieving his/her IEP goals.

DEFINITIONS OF A SERIOUS BREACH OF CONDUCT

In addition, and according to the State Board of Education (9/13/94) Emergency Rule on **Zero Tolerance for School-Related Violent Crime**, the following list of serious offenses will not be tolerated in the Baker County Schools, on school property, bus stops, on school-sponsored transportation, or during a school-sponsored activity:

1. Intentionally causes, or attempts to cause, substantial damage to school property, or steals, or attempts to steal school property of substantial value;
2. Intentionally causes or attempts to cause substantial damage to private property or steals, or attempts to steal valuable private property;
3. Intentionally causes, or attempts to cause, physical injury to another person except in self-defense;
4. Knowingly uses or transmits with a cell phone or electronic device with the intent to cause harm to another person or disrupt school/district setting
5. Uses a cell phone or other electronic devices to capture the still or video images of another student or staff member
6. Uses a wireless communication device to commit a criminal act
7. Knowingly possesses, sells or attempts to sell, uses, transmits, or is under the influence of any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, or alcoholic beverage, or intoxicant of any kind, or any controlled substance as defined in Chapter 893, Florida Statutes while on school property or at any school-sponsored activity
8. Formally is charged with a felony for an incident which allegedly occurred on property other than public school which is shown to have an adverse impact on the educational program, discipline, or welfare in the school in which the student is enrolled
9. Repeatedly and intentionally defies the valid authority of supervisors, teachers, or administrators;
10. Bomb threats or any threats to do harm;
11. Homicide (murder, manslaughter);
12. Sexual battery and/or sexual act;
13. A verbal and/or written threat to take or jeopardize the life/safety of student, teacher, and/or other personnel;
14. Armed robbery;

15. Assault, battery, or aggravated battery on a teacher, student, or other school personnel;
16. Kidnapping or abduction;
17. Arson;
18. Possession, use or sale of any explosive device;
19. A student, who knowingly transmits, transports or possesses (on student or in student's automobile or otherwise) on campus any firearm, razor blade, box cutter, knife, or other dangerous object or weapon
20. Bullying, Threats, Intimidation
21. Hazing or Hazing Related Incident
22. Spreading rumors to cause harm or disrupt school/district setting

A student shall be considered to have committed a serious breach of conduct, which would warrant suspension or expulsion, if he/she does any of the above.

Violent or disruptive students, as determined by school and/or district administration, may be referred to an alternative educational program. Such students may also be referred to mental health services identified by the school district.

BULLYING, THREATS, ABUSE, INTIMIDATION, AND HAZING

It is the policy of the Baker County School District that all of its students and school employees have an educational setting that is safe, secure, and free from harassment and bullying. This behavior may be considered a serious breach of conduct. The district will not tolerate bullying, acts of intimidation, or harassment of any type.

It is the policy of the Baker County School District that all of its students have an educational setting that is safe, secure, and free from dating violence or abuse of any kind. The district will not tolerate any form of teen dating violence or abuse. This behavior may be considered a serious breach of conduct. Teen dating violence or abuse is defined as:

> *a pattern of emotional, verbal, sexual, or physical abuse used by one person in a current or past dating relationship to exert power and control over another when one or both of the partners is a teenager. Abuse may include insults, coercion, social sabotage, sexual harassment, stalking, threats and/or acts of physical or sexual abuse. The abusive partner uses this pattern of violent and coercive behavior to gain power and maintain control over the dating partner. This may also include abuse, harassment, and stalking via electronic devices such as cell phones and computers, and harassment through a third party, and may be physical, mental, or both.*

Consistent with the intent and requirements of Section 1006.148, Florida Statutes, the school district upholds that dating violence by any student is prohibited:

On school property;
During any school-related or school-sponsored program or activity; or
During school-sponsored transportation.

Hazing is defined as any action or situation that recklessly or intentionally endangers the mental or physical health or safety of a student. Hazing includes any forced activity that could adversely affect the mental health or dignity of the student. (FS 1006.135(1)) Club members or any other students cannot be hazed. (Also, see page 6)

A VERBAL AND/OR WRITTEN THREAT

A student, who commits a verbal and/or written threat to jeopardize the life and/or safety of another student, teacher, or school personnel will establish a behavioral contract during a meeting with the school's principal/designee and student's parent/guardian and may be subject to the following actions:

- Alternative placement;
- Community/volunteer services;
- Counseling by appropriate school personnel;
- Expulsion;
- In/out of school suspension;
- Law enforcement intervention;

- Mental/health intervention;
- Other action deemed appropriate by the school administration.

NETWORK/INTERNET ACCEPTABLE USE PROCEDURE

Baker County School District provides a telecommunications network accessible to all of its staff and eligible students as part of its overall goal of improving education. Responsible use of the network will enhance both educational and leadership activities.

NETWORK WARNING

With access to computers and people all over the world, also comes the availability of material that may not be considered to be of educational value in the context of the school setting. There may be some material, individual contacts or communications, which are not suitable for school-aged children. The Baker County School District views information retrieval from the network in the same capacity as information retrieval from reference material identified by schools. Specifically, the district supports those activities, which will enhance the research and inquiry of the learner with directed guidance from faculty and staff.

The Baker County School District has established Internet filtering software designed to block access to inappropriate sites. Even with this filter, on a global network it is impossible to control all materials and an industrious user may discover inappropriate information. At school, each student's access to and use of the network/internet will be monitored as a regular instructional activity. The district performs frequent spot checks of computers accessing the Internet to ensure only appropriate web sites are accessed. The district, however, cannot prevent the possibility that some users may access material that is not consistent with the educational mission, goals, and policies of the Baker County School District. **Anyone found accessing inappropriate web sites may lose privileges to the network and possibly disciplinary action.**

GENERAL POLICY AND GUIDELINES

It is a general policy that the network/internet will be used in a responsible, efficient, ethical, and legal manner in accordance with the mission of the Baker County School District. Users must acknowledge their understanding of the general policy and guidelines as a condition of receiving access. Failure to adhere to the policy and guidelines may result in suspending or revoking the offender's privilege of access.

Guideline 1

Acceptable uses of the network are activities, which support learning and teaching. Network users are encouraged to develop uses which meet their needs and which take advantage of the network's functions: electronic mail, conferences; access to databases, bulletin boards, and access to the internet.

Guideline 2

Unacceptable uses of the network include:

1. Violating the conditions of the Education Code dealing with student's rights to privacy;
2. Using profanity, obscenity, or other language, which may be offensive to another user;
3. Reposting personal communications without the author's prior consent;
4. Copying commercial software in violation of copyright law;
5. Using the network for financial gain or for any commercial or illegal activity;
6. Use of the network to access materials that are considered pornographic or inappropriate for educational purposes;
7. Use of the network for advertising, soliciting, or harassment of any kind;
8. Use of the network to try to access data that is protected and not intended for use;
9. Using someone else's account or password at any time;

PARENTS AND STUDENTS: Please be advised that compliance with these standards of conduct is mandatory.

CHAPTER 893, FLORIDA STATUTES, AND CONTROLLED SUBSTANCES

When a student is formally charged with a felony for the unlawful possession or sale of any substance, controlled under Chapter 893, Florida Statutes, the principal shall conduct an administrative hearing to determine whether suspension of the student is warranted. The procedures for this hearing shall be in accordance with those outlined in 6A-1.956 of the Administrative Rules of the Florida Board of Education.

SCHOOL SAFETY ZONE

Florida Statute, 790.115(2)(a) creates a "school safety zone," defining it as being in, on, or within 500 feet of any real property owned by or leased to any public school or school board and used for elementary, middle, or high school education. Each principal or designee is to notify the appropriate law enforcement agency to prohibit any person, who does not have legitimate business, from loitering in the school safety zone. Additionally, during the period beginning one hour prior to the start of a school session until one hour after the conclusion of a school session, it is unlawful for any person, who does not have legitimate business in the school safety zone, to enter or trespass within a school safety zone. Violators of these provisions commit a misdemeanor of the second degree.

DRUG LAW – PURSUANT TO F.S. 1006.09 (8)

Principals are required to report to law enforcement and notify parents or legal guardians of any verified incident of use, possession, or distribution of controlled substance.

REVIEW COMMITTEE PROCEDURES FOR EXPELLED STUDENTS THAT HAVE BEEN GRANTED THE POSSIBILITY OF EARLY RE-ENTRY BY THE SCHOOL BOARD

The Review Committee, appointed by the Superintendent, after the dismissal of a student by the School Board, may consist of the following:

1. The principal of the student's school; or designee;
2. A guidance counselor

The purpose of this committee is to meet at the request of the student and/or their parents/guardians. At this meeting, items of information may be presented by the student and/or their parents/guardians in regards to activities that demonstrate the student's behaviors, attitudes, initiatives, etc. relative to their own self-improvement endeavors.

The committee may feel, after considering the presentations, conditions exist that may influence the opinions of the School Board regarding the eligibility of the student to re-enter the public education system. On such occasions, the committee will request that the student's status be reviewed by the School Board.

Since all dismissals are unique, no specific criteria are established for re-entry. However, several areas of behaviors and activities would logically impact in a positive manner the student's situation. These include, but are not limited to:

1. Length of time since the dismissal;
2. Participation in community activities;
3. Participation in personal counseling;
4. Pursuit of educational opportunities other than public schools, i.e. tutoring, correspondence courses, etc.;
5. Participation in community service projects;
6. Personal deportment;
7. Recognition of family and civil authority;
8. Personal remorse;
9. Restitution for anything damaged or destroyed related to the dismissal;
10. Specific goals that demonstrate a greater sense of personal values;
11. Letters that document positive behaviors; and
12. Any other points that demonstrate a commitment to proper behaviors that foster feelings of trust and forgiveness.

In the event that the School Board should decide to allow a student to re-enter the public-school system of Baker County prior to the conclusion of the initial expulsion period, a contract will be prepared by the principal of the particular school and will be signed by the student, as well as his/her parent/guardian. This contract will contain

provisions regarding student performance and behaviors. At least the following three conditions must be included in this contract:

1. The student will be required to re-enter the school system through the alternative school for an agreed upon number of days not to exceed 45 school days.
2. Successful academic performance, i.e., passing all subjects for at least one grading period; and
3. Not becoming involved in any disciplinary action that normally would result in an out-of-school or in-school suspension.

The violation of any of the conditions of the contract will result in the student being returned to "expelled" status for the original duration, plus an additional semester.

ATTENDANCE POLICY FOR BAKER COUNTY SCHOOLS

Philosophy
The Baker County School District is dedicated to providing the best educational environment for all students in our county. Regular attendance is essential for students to be successful in school. The school system realizes the primary responsibility for school attendance rests with parents, but is dedicated to assisting parents in their efforts by providing them with timely attendance information.

It is mandated by Florida Statutes 1003.23 and 1003.26, that the school system continually monitor student attendance and take the necessary actions to ensure that all students are given the opportunity to receive the best education possible. The policies outlined in this document are designed to maximize student attendance both at the elementary and secondary school levels. Baker County School District follows State Statutes concerning school attendance.

Procedures to be Followed for Students Within the Age of Compulsory Attendance (Ages 5-16) and Their Parents

Notification to Parents of Unexcused or Unexplained Absences
Parents or guardians will be notified by letter when a student has accumulated five unexcused absences during a 90-calendar day period. This letter will inform the parents/guardians that if the student accumulates eight unexcused or unexplained absences within a 90-calendar day period, and/or school semester the student will be referred to a Multi-Tiered System of Student Supports (MTSS) Study Team according to Florida Law. This letter will also inform the parent/guardian that if their child continues to miss school, they will be referred to the School Attendance Review Board (SARB). The SARB's purpose is to assist in the enforcement of the compulsory educational laws and to provide important information concerning available community resources.

If a student is absent from school three additional unexcused days, totaling eight days, the school Guidance Department will send the parent/guardian notification requesting a meeting or telephone conference to discuss the MTSS process, provide a list of services available, and also explain the School Attendance Review Board (SARB) process.

An additional letter will be sent from the Superintendent when a student accumulates 10 unexcused or unexplained absences, repeating the above information and notifying the parents/guardians that the student is exhibiting a pattern of non-attendance and that the student's attendance will be monitored daily for the remainder of the year. The student will also be referred to the School Attendance Review Board. The student and parent will be required to appear before the board at a scheduled date and time.

Should the child accumulate a total of 15 unexcused days within a 90-calendar day period, the Superintendent or his/her designee, will notify the parents/guardians in person or by certified letter that a Truancy Petition regarding school non-attendance is being filed through the court system pursuant to Florida Law. A parent meeting/conference will be scheduled at the court house with school/district representatives as well as a court appearance. Failure to attend meeting/conference and/or court session will result in truancy matter being turned over to the court system.

ATTENDANCE POLICY FOR EXCESSIVE ABSENCES

Parents/guardians of students, whose academic progress is in jeopardy, due to excused and/or unexcused absences, shall be required to attend a parent conference. A parent conference will be held during each of the affected grading periods. Parent attendance will be documented. These activities are pursuant to Florida Statute 1003.26.

The Superintendent or designee will determine if the parent/guardian and/or child has violated the compulsory attendance statutes. Official dropouts over the age of 16 are not subject to compulsory school attendance. If it is determined that the child's parent/guardian has violated the law, then procedures under Florida Statutes 1003.27 and 414.1251, and cooperative agreements shall be followed. If the child has been truant without the parent's knowledge or consent, Florida Statutes 1003.27 shall be followed. Parents/guardians shall be notified, if applicable, that court proceedings may carry penalties regarding either parent or child, or both.

Attendance Conference

An Attendance Committee (MTSS Team) will be established at the high school, middle school, and elementary schools to review reason(s) for excessive absence(s). The Attendance Committee will include an Educational Leader or designee, Guidance Counselor, and the student's teacher. If the Attendance Committee finds that a pattern of non-attendance is developing, whether the absences are excused or not, a meeting with the parent and student must be scheduled to identify potential remedies for the student's truancy. Written documentation from a doctor or recognized agency may be accepted in lieu of an attendance conference provided all absences are included and it's within 10 days of the absence. Blanket doctor's notes to cover multiple days of an illness will not be accepted unless the parent/guardian signs a Release of Medical Records, so that the school nurse can communicate with the doctor concerning the student's illness and days absent. If the initial meeting does not resolve the problem, the Attendance Committee shall implement interventions that best address the problem. The interventions may include, but need not be limited to:

Interventions

1. Frequent communication between the teacher and the family
2. Changes in the learning environment
3. Mentoring
4. Student counseling
5. Tutoring, including peer tutoring
6. Placement into different classes
7. Evaluation for alternative education programs
8. Attendance contracts
9. Referral to other agencies for family services
10. Recommendation for filing a truancy petition pursuant to s.984.151
11. Other interventions.

Notification

In cases in which a student is not residing with his/her parents, the parent of the pupil shall designate in writing the adult person with whom the pupil resides. This designated adult will stand in loco parentis for the student in order for him/her to be admitted or continue in school. The statement must be notarized and presented to the principal for acceptance.

STUDENT ABSENCE FOR RELIGIOUS HOLIDAYS

The school principal is authorized to grant an excused absence for a student, who presents information documenting a religious holiday that occurs during the time that school is in session or religious beliefs that preclude secular activity on a school day. The request for an excused absence must be presented to the principal at least five school days prior to the expected absence. All school work missed, because of such an absence, may be made up as provided in this section.

RESPONSIBILITIES OF PARENTS/GUARDIAN

Attendance

Parents are legally responsible for compliance with the law requiring school attendance. They have an obligation, not only to keep their children in school, but also to promptly report and explain any absence to school officials. Failure to do so carries a penalty that is assessed by the court regarding either parent, child, or both.

CONTROLLED OPEN ENROLLMENT (COE)

It is the responsibility of the parent/guardian to initiate an out-of-county school attendance waiver if a student resides in another county. The superintendent or her designee has the authority to grant or deny the attendance waiver request. For more information and application visit www.bakerk12.org

PRE-KINDERGARTEN AND KINDERGARTEN STUDENTS

It is the parent/guardian's responsibility to ensure that a responsible individual wait with their child at the assigned bus stop for the morning bus and has a responsible individual meeting the bus in the afternoon. This individual must be within speaking distance of the bus driver.

ATTENDANCE POLICY FOR EXCUSED ABSENCES – PURSUANT TO F.S. 1003.-24(4)

In order to receive a satisfactory grade for their course work, the State of Florida requires students must be present for a given number of hours per course. The following requirements are placed on students' attendance by grade level:

Kindergarten	135 hours per semester
Grade 1-3	180 hours per semester
Grades 4-5	225 hours per semester
Grades 6-8	67.5 hours per class, per semester
Grades 9-12	67.5 hours per class, per semester

ATTENDANCE POLICY FOR STUDENTS IN GRADES K-5

Each parent/guardian shall be responsible for the attendance of a child within the age of compulsory attendance (FS 1003.21, requires that children 6 years of age by February 1 of any school year through 16 years of age) as required by Florida Law and Baker County School Board Policy. An absence from school may be considered as excused or unexcused, based on legal and policy guidelines.

The student will be given five days in which to provide all written documentation concerning their absence(s). Without appropriate documentation, absences will be considered unexcused. Students will be held accountable for their absences.

1. A written statement signed by a physician, mental health professional, or health department employee attesting to the illness, infection with a communicable disease, or injury of a child;

2. A copy of a funeral notice or obituary, accompanied by a note from the parent/guardian indicating a death in the family resulting in the absence of the child from school;

3. A written statement from a lawyer or representative of the court system indicating the child was absent due to a legal or judicial proceeding;

4. A child, sent home for having head lice, will be granted one day of excused absence for corrective measures to be taken;

   a. A student, who is found to have head lice, shall be excluded from school until cleared by the School Health Nurse or any approved school board personnel. A determination will be made that the student is no longer contagious.

   b. When contact with a parent cannot be made before the close of the school day for a bus student, the student will be transported home by bus that day. Parents will be required to accompany the student to school for clearance. Once cleared, bus transportation will be resumed.

5. The principal/designee has the discretion to excuse any absences not covered by the above (1-4).

Any absence for which the above information **has not been provided** will be considered **unexcused**. All written documentation concerning absences should be presented to the school on the day following the absence or at least by five work days.

Students Being Tardy to School
Students who arrive at school after the official school beginning time, shall be considered tardy. The parents of students, accumulating eight tardies per nine weeks, will be referred for follow-up. A record of days tardy will be included should a court case develop over truancy.

Half-Day Absences
Students in Grades K-5 will be counted absent one-half day if they arrive at school later than 10:00 a.m. or leave before 2:00 p.m. A record of half-day absences will be included should a court case develop over truancy.

Perfect Attendance
In order to earn a Perfect Attendance Award for a school year, the student must not only be in attendance every school day (excused absences are counted as an absence from school for purposes of perfect attendance), but must also meet three other criteria: **(See Procedures to be Followed for Students Within the Age of Compulsory Attendance (Ages** 6 years of age by February 1 of any school year through **16) and Their Parents.)**

1. He/she must have no more than two excused tardies in arriving at school. Student must have proper documentation for tardy to be excused.
2. Have no half-day absences on his/her attendance record for the school year. (Arrive later than 10 AM or leave before 2:00 PM)
3. He/she can have no more than two excused checkouts before 3 PM or before 12:00 on early out days. Student must have proper documentation for checkout to be excused.

<u>On Early Out days parents are encouraged not to check out students before 12:00 P.M.</u>

<u>Any unexcused tardies or check-outs will negate the perfect attendance award.</u>

ATTENDANCE POLICY FOR STUDENTS IN GRADES 6-8

This policy is designed to meet all state attendance requirements and effectively monitor student absences. Students, within the age of compulsory attendance (ages 6 years of age by February 1 of any school year through 16), see Procedures to be followed for Students within the Age of Compulsory Attendance (Ages 6 years of age by February 1 of any school year through 16) and Their Parents located on page 19 of this document.

Attendance is monitored each class period daily. Parents will receive an attendance letter when a student has five unexcused absences in any one class period. Parents will be contacted for a meeting or telephone conference when a student has accumulated eight unexcused absences **in any one class period**. Parents will be referred to the School Attendance Review Board (SARB) when a student has ten unexcused absences **in any one class period**. Each parent/guardian shall be responsible for the attendance of a child within the age of compulsory attendance (6 years of age by February 1 of any school year through 16 years of age) as required by Florida Law and the Baker County School Board Policy. An absence from school may be considered as excused or unexcused, based on legal and policy guidelines. Based on current legislature and new accountability laws tied to attendance, All Baker County schools will **strictly** adhere to attendance policies.

Parents will receive an automated ~~call~~ communication from the Principal each day the student is absent

The student will be given ten days in which to provide all written documentation concerning their absence(s).-Without appropriate documentation, absences will be considered unexcused. (Parent notes are not considered acceptable documentation.) Excused absences are those for which the following documentation has been provided:

1. A written statement, signed by a physician, mental health professional, or health department employee, attesting to the illness, infection with a communicable disease, or injury of the child;

2. A copy of a funeral notice or obituary accompanied by a note from the parent/guardian indicating a death in the family resulting in the absence of the child from school;

3. A written statement from a lawyer or representative of the court system indicating the child was absent due to a legal or judicial proceeding;

4. A child sent home for having head lice will be granted one day of excused absence for corrective measures to be taken;

    a. A student, who is found to have head lice, shall be excluded from school until cleared by the School Health Nurse or any approved school board personnel. A determination will be made that the student is no longer contagious.

    b. When contact with a parent cannot be made before the close of the school day for a bus student, the student will be transported home by bus that day. Parents will be required to accompany the student to school for clearance. Once cleared, bus transportation will be resumed.

5. The principal has the discretion to excuse any absences not covered by the above (1-4).

Students Being Tardy to School

Students in Grades 6-8 who arrive to school after the tardy bell will be considered tardy. Disciplinary actions can be implemented due to excessive tardiness. If a student is tardy to school for a total of six unexcused times during the nine weeks, the student will be placed in lunch detention for three days. If a student is tardy an eighth time during the nine weeks, the student will be placed in lunch detention for three additional days. Upon the tenth unexcused tardy in the nine weeks, the student will receive a referral and a day of in-school suspension. Students will not be excused without proper documentation. After the tenth tardy, every other unexcused tardy during the nine weeks will result in a referral and a day of in-school suspension. Please note that a mandatory parent meeting will be scheduled with the attendance officer and principal after a student has five unexcused tardies during a nine-week period. A student's tardy record will be included should a court case develop over truancy. (Please see school planner for additional information pertaining to the tardy policy at BCMS).

Perfect Attendance Awards

In order to earn a Perfect Attendance Award for a school year, a student must be in attendance every school day (Excused absences are counted as an absence from school for purposes of perfect attendance.) A student must have no more than two excused tardies. (Student must arrive before 8:00 am and have proper documentation for tardy to be excused.) Student must not have more than two excused check-outs from school. These check-outs can be no earlier than 1:30 p.m. Proper documentation must be submitted the following day. Any unexcused tardies or check-outs will negate the perfect attendance award.

ATTENDANCE POLICY FOR STUDENTS IN GRADES 9-12

This policy is designed to meet all state attendance requirements and effectively monitor student absences. Students, within the age of compulsory attendance (ages 6 years of age by February 1 of any school year through 16), see **Procedures to be Followed for Students within the Age of Compulsory Attendance (Ages 6 years of age by February 1 of any school year through 16) and Their Parents.**

Attendance is monitored each class period daily. Parents will receive an attendance letter whenever a student is absent five times in any class period. Parents will receive a second letter when a student is absent eight unexcused times in any class period. Absences are assessed and letters are distributed each grading period.

Student Absence from School

1. For each grading period, a student will be allowed to make up any class work missed due to absences and receive the earned grade at the end of the grading period.

2. A student, involved in school-related and school-sponsored activities, will be counted present in class and will be expected to make up all work missed.

3. The student will be given one day per day(s) absence in which to turn in all class assignments missed. The first day upon returning to school will not count as one of these days.

4. The student will be allowed to make up any class work missed due to out-of-school suspension. The same time frame as in #3 (one day/each day absent) for make-up work will apply to suspension days. Days absent from school due to out-of-school suspension will be considered excused.

5. The exceptions to this will be when a student refuses other forms of punishment or disrupts in-school suspension, which will result in an out-of-school suspension. These days will be recorded as unexcused absences and the student has forfeited their opportunity to make up work during this time.

6. Students, whose unexcused absences exceed (9 days) in a 50-minute class per semester will not receive credit for that class.

7. Students over the compulsory age of 16 who have accumulated 15 consecutive unexcused absences within a semester, may be withdrawn from enrollment if the school has made documentation good faith efforts to satisfy state attendance requirements. The students may not be readmitted until the following semester.

7. A child, sent home for having head lice, will be granted one day of excused absence for corrective measures to be taken:

    a. A student, who is found to have head lice, shall be excluded from school until cleared by the School Health Nurse or any approved school board personnel. A determination will be made that the student is no longer contagious.

b. When contact with a parent cannot be made before the close of the school day for a bus student, the student will be transported home by bus that day. Parents will be required to accompany the student to school for clearance. Once cleared, bus transportation will be resumed.

8. Excused absences are those for which the following documentation has been provided:
   a. Written statements from a doctor, lawyer, judge, etc., that attendance was inadvisable;
   b. Funeral notices; or
   c. School-related activities.

9. Students who have exceeded the attendance limit and their credit will be withheld, may request a review by the Attendance Committee at the end of each semester. The committee will review the information presented by the parent and student, and make a final decision regarding the student's credit for the course(s) in jeopardy.

Procedures and Guidelines for Granting an Appeal

1. If the days missed were due to reasons, which were unavoidable to the student, the student or parents may appeal the grade "F" before the principal and/or an attendance committee.

2. It is the sole responsibility of the student/parent to apply for a waiver before the attendance committee and to obtain all written documentation.

3. Parent/student will have the opportunity to bring additional supporting documentation to the waiver committee.

4. Appeals will be heard no later than one month following the end of the grading period.

5. A waiver from the attendance policy will be considered with the following documentation:
   a. Other third parties of competence outside the family (example: doctor, lawyer, judge, etc.);
   b. Special situations that parent/guardian can validate that meet the attendance laws of the State of Florida and the policies of the Baker County School Board;
   c. Prior approval for an extended absence from school, which was approved by the principal.

DRIVER'S LICENSE LAW

The Driver's license law, F.S. 1003.27(2) (b), requires that:

1. Principals are required to notify the School Board of each minor who accumulates 15 unexcused absences in a 90-day calendar period.

2. The District is to notify the Department of Highway Safety and Motor Vehicles (DHSMV) with appropriate demographic data for each minor.

NOTE: The court may penalize both parent and child for attendance problems including: fines, community service, and parenting classes.

PROCEDURES AND GUIDELINES FOR A HARDSHIP WAIVER HEARING AND APPEAL

1. A student, who already has a license, but has been notified by the DHSMV that his/her driver license will be suspended, will have 15 days to request a hardship waiver hearing from the date they receive a Notice of Intent to Suspend from the DHSMV.

2. A student, who has been denied his/her driving privilege and/or driver license, because of failure to meet attendance requirements, must then be monitored by the school until that student has attended school for thirty consecutive school days. If the minor fails to meet this requirement, he/she has 15 days to request a hardship waiver hearing.

3. The School District notifies DHSMV within 24 hours of request for hardship waiver hearing.

4. The School District notifies the School Board of the request for hardship waiver hearing.

5. The principal or designee will conduct a hardship waiver hearing thirty days from the student's request.

6. The hardship waiver committee will consist of the principal and two designees, who will make the decision as to whether the student may be granted a hardship waiver.

7. The principal or designee will notify DHSMV within 24 hours of hearing results.

8. If the waiver is denied, the student may appeal the decision to the School Board, who will make the final decision on the waiver request.

Destruction of and Damage to School Property

Florida Law makes parents responsible for any damages to school property as a result of the student's actions. State statutes also authorize recovery of civil damages from the parent of any student, who willfully destroys any property, real or personal, belonging to the school district or any other school or school district. These laws specifically make the parent responsible for the loss, destruction, or unnecessary damage to textbooks and/or Chromebooks issued to his/her child.

School Debt

Parents are legally responsible for all school debts incurred by their child, including but not limited to: cafeteria debts, lost or damaged books, Extended Day Enrichment Program fees, School Readiness fees, Chromebooks and extracurricular activities. Any student who has a debt will not be allowed to participate in field trips and possibly other activities until the debt is paid in full. Any debt remaining at the end of a school year will be carried into the next school year.

DISTRICT GRADING SYSTEM

The following district-wide grading system has been adopted by the Baker County District School Board. Its numerical equivalents are:

Letter Grade	Score	Grade Point Value	Description
A	90-100	4.0	"Outstanding Progress"
B	80-89	3.0	"Above Average Progress"
C	70-79	2.0	"Average Progress"
D	60-69	1.0	"Lowest Acceptable Progress"
F	0-59	0.0	"Failure"
I	0	0.0	"Incomplete"

All averaging will be done by numerical value and not by letter value. For some classes and programs, the following letter grade will be used:

E = "Excellent" (90-100%)
S = "Satisfactory" (70-89%)
N = "Needs Improvement" (60-69%)
U = "Unsatisfactory" (0-59%)

Affixing plus or minus to the letter grade is optional in the elementary schools. Kindergarten will be evaluated by its own grading scale

In grades 6-8, End of Course (EOC) exams that are required by the Florida Department of Education (FLDOE), such as, Algebra I and Civics, will be worth 30% of his/her final grade unless otherwise mandated by Florida Statutes.

In the high school, end of course (EOC) exams will be worth 30% and semester exams will be worth 20%.

THE RIGHT TO INSPECT AND REVIEW STUDENT RECORDS

Florida Statute 1002.22 provides the right of the parent, guardian of any pupil, or student (if eighteen or older) to review, challenge, or keep private any records or reports created, maintained, and used by any public-school system. The rights of access include:

1. A list of the types of records and reports maintained on the individual student;
2. The right to be shown any record or report relating to the individual student;
3. A copy of the records and reports relating to the individual student at a cost determined by the individual school.

The parent, guardian, or student (if eighteen or older) has the right to challenge the content of any record or report.

The school system may not release individual records without the written consent of the parent, guardian, or student (if eighteen or older).

Parents or guardians may exercise these rights by first contacting the school principal or the guidance counselor of the respective school.

STUDENT GRIEVANCE PROCEDURES

A student may feel that they have been treated unfairly under the code and other rules and regulations. The following steps provide a fair resolution of a student grievance:

1. Student/teacher conference
2. Student/administrative assistance conference
3. Student/principal conference

The first step taken by the student is with the member of the staff involved in the unfair action. If the grievance is not resolved after the initial contact, the student may involve the parent(s).

If the grievance goes beyond an informal basis, the student must submit a written statement signed by the parent(s) to the next level of the grievance procedure. The statement must be filed with the district equity coordinator and must contain the following:

1. Name(s) of any person(s) involved;
2. Date(s) on which the student feels there was unfair treatment;
3. A brief statement as to why the student feels there was unfair treatment;
4. What corrective action the student would like to see taken.

SCHOOLS' CODE OF CONDUCT

Each school has specific guidelines for student conduct. They are available at each learning center.

STATEMENT OF NONDISCRIMINATION

The provisions of the Code of Conduct of the Baker County School District shall be applied to all students in a sense of equity without regard to race, color, sex, national origin, marital status, disability, age, or religion, unless modified through an Individual Education Plan for that specific student.

No student enrolled in the Baker County Schools shall, on the basis of race, gender, national origin, marital status, disability, age, or religion, be excluded from participation in or be subjected to discrimination under any curricular, extracurricular, or any other school sponsored activity. This rule shall apply to all present and future course offerings and to all other school sponsored activities in which students are eligible to participate.

Equity Coordinator - The Associate Superintendent, Robin Mobley, is designated as Baker County School District's Equity Coordinator. Employees, employment applicants, students, parents, and citizens having questions concerning the Florida Educational Equity Act or its implementation, may contact the Equity Coordinator at the Baker County School District Superintendent's Office, 270 South Boulevard East, Macclenny, FL 32063, or by phone (904) 259-0428, or via e-mail robin.mobley@bakerk12.org.

SECTION 504 OF THE REHABILITATION ACT OF 1973

For Section 504 purposes, parents, adults, students, and guardians have certain procedural safeguards. This Code also serves to comply with Section 504 of the Rehabilitation Act of 1973. For purposes of Section 504, the district's grievance coordinator (compliance officer) is Mr. Michael Green, Director of Student Services, 290 Johnathan Street East, Macclenny, Florida, 32063, and telephone (904) 259-7825.

ENGLISH LANGUAGE LEARNER

No national origin minority or limited English proficient student shall be subjected to any disciplinary action because of their use of a language other than English.

SCHOOL HEALTH SERVICES

The Baker County School District has a School Health Program, which provides for a Registered Nurse to be staffed at each school on a daily basis. The following areas of health services are provided, once a parent/guardian consent is obtained:

1. First aid, evaluation and referral of injuries and illnesses;
2. State and locally mandated health screenings, unless a parent/guardian requests exemption in writing;
3. Classroom instruction on current health issues;
4. Identification of student health problems, follow-up, referral and home visits, when necessary;
5. Administration of medication(s) with written parental permission;
6. Provision of medical procedures as ordered by a physician (catheterizations, breathing treatments, etc.);
7. Health counseling.

Please contact the nurse regarding any questions or health concerns about your child. If you have any objections, comments, questions, or do not wish your child to participate in any of the above services, notify the principal in writing.

Florida Statute 1002.23 (2) (a5) (h) (7) (e) information will be provided to parents on the importance of student health and available immunizations and vaccinations.

Medication Administration

All medication, prescription and non-prescription, must be given to and administered only by the school nurse or designee.

Parents are encouraged to talk with their doctor about arranging medication schedules outside school hours. However, medication may be given at school if it is ordered by a doctor and with written permission from the parent (this includes over-the-counter medication). First dosage of any new medication shall not be administered during school hours because of the possibility of an adverse reaction.

Parents will be responsible for delivery and retrieval of medications to and from the school nurse/health designee.

All medications to be administered by school personnel shall be received and stored in the original containers and must have the current Rx date on the bottle along with the name of the student, current dosage, frequency of administration, physician's name and expiration date.

No student will be allowed to carry prescription or non-prescription medications on their person with the exception of Epi-pens, asthma inhalants, insulin and pancreatic enzymes.

Parental authorization for administration of medication with doctor's orders and/or medical management plans for self-administration must be completed and returned to school before the student is allowed to carry their medications.

Any child caught with unidentified medication or caught sharing medication with other students will be subject to school board policy regarding discipline for having drugs on his or her person.

School Entry Immunizations

Students entering school for the first time will be required to have a **fully completed** Florida Certificate of Immunization (Form DH 680) on file with the Baker County School District prior to admittance or attendance in public school. The following are the minimum requirements by grade:

~~2021-2022~~ 2022-2023 School Entry Requirements

Before attending school in Florida (kindergarten through 12th grade), each child must provide a Florida Certification of Immunization (DH 680 form), documenting the following vaccinations:

Public/Non-Public Schools Kindergarten through 12th Grade:

- Four or Five doses of diphtheria-tetanus-pertussis (DTaP) vaccine±
- Three doses of hepatitis B (Hep B) vaccine
- Three, four or five doses of polio vaccine* (IPV)
- Two doses of measles-mumps-rubella (MMR) vaccine
- Two doses of varicella ~~(kindergarten effective with 2008-2009 school year, then an additional grade is added each year thereafter). Varicella vaccine is not required if there is a history of varicella disease documented by health care provider~~

Additional Immunization Requirements for 7th Grade Entry:

~~Effective with the 2009-2010 school year (then an additional grade is added each year thereafter), in addition to compliance with all other immunization requirements, children entering, attending or transferring to the seventh grade in Florida schools must complete the following:~~

- ~~One tetanus – diphtheria – acellular pertussis (Tdap)~~

In addition to Kindergarten through twelfth grade vaccines, students entering or attending seventh grade need the following vaccinations:

- One dose of tetanus-diphtheria-pertussis (Tdap) vaccine in grades seven through twelve
- An updated DH 680 form to include Tdap, must be obtained for submission to school

Need health insurance for your child? Apply online at www.floridakidcare.org or call 1-888-540-5437 for an application.

FOR MORE INFORMATION, CALL 1-877-888-7468 OR VISIT WWW.IMMUNIZEFLORIDA.ORG.

Florida Department of Health
School Health Services Program

School Physical

All students entering school for the first time will be required to have a current (in the last calendar year) physical form (DH3040 or similar) completed by a healthcare provider licensed in the state of Florida to provide physical examinations, on file with the Baker County School District prior to admittance or attendance in school.

In addition, all students transferring from another state or country must provide a current physical examination and current Florida Certificate of Immunization (DH680) prior to admittance or attendance in school. Students transferring from within the state of Florida will be given 30 days to provide documentation of a physical exam and current immunization status.

NO SHOTS, NO PHYSICAL = NO SCHOOL

CONCLUDING STATEMENT

Should any item in this Code of Student Conduct be deemed contrary to Baker County School Board Policies, State Department of Education rules and regulations, state statutes, or federal laws, the particular item shall be null and void, and the aforesaid regulation shall prevail.

ANNUAL NOTICE: CONFIDENTIALITY OF RECORDS

The intent of the Family Rights and Privacy Act (a Federal Law) is to protect the accuracy and privacy of student educational records. These records include files, documents, and other materials containing information directly related to your child. Without your prior consent, only you and authorized individuals having legitimate educational interests, will have access to your child's educational records.

You may have an appointment to inspect and review your child's records. The appointment may be made in person or by telephoning the school center. Upon review of the records, if you have reason to believe that any information contained therein is inaccurate, misleading, or inappropriate, you have the right to request that the records be amended. If there is agreement, the necessary steps to expunge or correct the information contained in the record will be taken. If agreement is not reached, an informal hearing will be scheduled. The hearing will provide you with the opportunity to present your views and reasons for the challenge. Following the hearing, should there be a failure to reach an agreement, you have the right to appeal the decision to the District Superintendent.

The parents' rights described herein are transferred to the child/student upon their eighteenth birthday.

Copies of educational records are available to parent or eligible student and are reproduced at a cost of 15 cents per page, or 20 cents per two-sided copy. Three copies of transcripts sent to a post-secondary institution or scholarship granting agencies shall be provided for the student without charge.

Certain information, that is individually identifiable, may become public information, such as athletic team membership, height, and weight, club membership, names and addresses of graduating seniors, etc. You have the right to restrict this information from the public records, but this right must be a formal written request made within 10 days of your examination of records. This information will be released only in accordance with the guidelines established by the Baker County School District.

The District School Board of Baker County has adopted full and complete policies covering the above areas. These policies are open to the public and are on file at the District School Board Office and in each of the district schools. For information on the complete policies, please contact the principal.

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: August 29, 2022

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services MTA

RE: 2022-2023 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2022-2023 millage rates, the 2022-2023 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.2310
Basic Discretionary Operating	.7480
Capital Outlay	1.5000
Total Mills	5.4790

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

mta

Final Budget Resolution 2022-2023

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2022 to June 30, 2023; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $94,475,035.07 for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2022 to June 30, 2023.

_____

Chairman

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,462,036,875	Required Local Effort	$ 4,534,888	3.2310 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 0	mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 4,534,888	3.2310 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,462,036,875	Discretionary Operating	$ 1,049,860	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$	Additional Operating	$	mills (ss. 1011.71(9) and 1011.73(2), F.S.)
	Additional Capital Improvement	$	mills (s. 1011.73(1), F.S.)

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,462,036,875	Local Capital Improvement	$ 2,105,334	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills (s. 1010.40, F.S.)
		$	mills (s. 1011.74, F.S.)
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 6.10 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, SHERRIE RAULERSON, superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of BAKER County, Florida, on SEPTEMBER 6, 2022.

Signature of District School Superintendent

SEPTEMBER 6, 2022
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2022-23

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser: 1,462,036,875.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.2310		3.2310
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.4790		5.4790

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	65,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	65,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	50,000.00
National Forest Funds	3255	116,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	191,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	28,734,705.00
Workforce Development	3315	185,285.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	10,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	245,000.00
State Forest Funds	3342	15,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,601,135.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	325,000.00
Preschool Projects	3372	60,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	75,000.00
Total State	3300	34,266,125.00
LOCAL:		
District School Taxes	3411	5,584,746.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	5,090.00
Investment Income	3430	13,500.00
Gifts, Grants and Bequests	3440	25,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	7,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	255,000.00
School-Age Child Care Fees	3473	275,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	350,000.00
Total Local	3400	6,523,336.00
TOTAL ESTIMATED REVENUES		41,045,461.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	8,352,147.82
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		49,397,608.82

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	24,997,432.00	16,999,367.00	5,054,194.00	662,748.00		808,165.00	513,399.00	959,559.00
Student Support Services	6100	2,850,440.00	2,103,608.00	585,460.00	40,952.00		30,251.00	50,450.00	39,719.00
Instructional Media Services	6200	627,940.00	420,600.00	173,825.00	500.00		3,615.00	19,900.00	9,500.00
Instruction and Curriculum Development Services	6300	687,006.00	531,324.00	150,832.00	3,250.00		1,600.00		
Instructional Staff Training Services	6400	207,110.00	119,566.00	41,720.00	42,084.00		1,740.00		2,000.00
Instruction-Related Technology	6500	348,100.00	239,200.00	76,900.00	32,000.00				
Board	7100	425,450.00	152,000.00	108,200.00	61,750.00		1,000.00	75,000.00	27,500.00
General Administration	7200	340,025.00	217,000.00	65,350.00	28,425.00		3,750.00	7,000.00	18,500.00
School Administration	7300	2,435,900.00	1,861,450.00	538,275.00	2,225.00		15,250.00	10,000.00	8,700.00
Facilities Acquisition and Construction	7400	75,275.00			6,000.00		10,704.00	58,571.00	
Fiscal Services	7500	805,050.00	533,000.00	188,800.00	72,250.00		6,500.00	1,000.00	3,500.00
Food Service	7600	5,000.00					5,000.00		
Central Services	7700	549,850.00	275,500.00	83,155.00	112,050.00		55,500.00	18,195.00	5,450.00
Student Transportation Services	7800	2,759,665.00	1,519,325.00	532,840.00	59,500.00	370,000.00	184,000.00	7,500.00	86,500.00
Operation of Plant	7900	4,530,341.00	1,472,550.00	481,880.00	1,005,711.00	1,025,500.00	235,200.00	14,500.00	295,000.00
Maintenance of Plant	8100	1,180,000.00	519,000.00	159,100.00	254,295.00		233,305.00	14,300.00	
Administrative Technology Services	8200	800,036.82	182,301.82	62,985.00	402,400.00		19,000.00	133,350.00	
Community Services	9100	295,488.00	154,900.00	36,288.00			14,000.00	90,300.00	
Debt Service	9200	60,000.00							60,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		43,980,108.82	27,300,691.82	8,339,804.00	2,786,140.00	1,395,500.00	1,628,580.00	1,013,465.00	1,515,928.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710	150,000.00							
Restricted Fund Balance, June 30, 2023	2720	1,752,250.00							
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	500,000.00							
Unassigned Fund Balance, June 30, 2023	2750	3,015,250.00							
TOTAL ENDING FUND BALANCE	2700	5,417,500.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		49,397,608.82							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	2,650,000.00
USDA-Donated Commodities	3265	250,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,900,000.00
STATE:		
School Breakfast Supplement	3337	20,000.00
School Lunch Supplement	3338	20,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	40,000.00
LOCAL:		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	85,000.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	92,000.00
TOTAL ESTIMATED REVENUES		3,032,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	1,890,566.16
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,922,566.16

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (Continued)

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,104,000.00
Employee Benefits	200	395,408.00
Purchased Services	300	71,900.00
Energy Services	400	16,500.00
Materials and Supplies	500	1,755,341.00
Capital Outlay	600	37,100.00
Other	700	139,700.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,519,949.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2023	2710	150,000.00
Restricted Fund Balance, June 30, 2023	2720	1,252,617.16
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	1,402,617.16
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,922,566.16

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	102,326.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	219,034.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	311,987.00
Individuals with Disabilities Education Act (IDEA)	3230	1,332,335.00
Elementary and Secondary Education Act, Title I	3240	1,411,324.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,377,006.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,377,006.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,377,006.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,905,567.00	1,168,438.00	372,802.00	127,153.00		145,585.00	41,189.00	50,400.00
Student Support Services	6100	291,557.00	211,025.00	53,019.00	13,307.00		14,206.00		
Instructional Media Services	6200	2,664.00	2,250.00	414.00					
Instruction and Curriculum Development Services	6300	444,833.00	273,000.00	71,094.00	83,732.00		7,077.00	8,420.00	1,500.00
Instructional Staff Training Services	6400	432,407.00	281,468.00	78,432.00	23,657.00		17,550.00		31,300.00
Instruction-Related Technology	6500	15,750.00	13,000.00	2,750.00					
Board	7100								
General Administration	7200	181,647.00							181,647.00
School Administration	7300	24,140.00			23,300.00		840.00		
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	28,751.00	1,056.00	195.00	22,500.00				5,000.00
Student Transportation Services	7800	49,700.00	33,000.00	16,200.00					500.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,377,006.00	1,983,237.00	594,906.00	293,649.00		185,258.00	49,609.00	270,347.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,377,006.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	2,257,404.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,257,404.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,257,404.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,257,404.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	375,896.00	92,525.00	18,023.00	108,887.00		29,149.00	91,091.00	36,221.00
Student Support Services	6100	2,063.00					2,063.00		
Instructional Media Services	6200	40,000.00						40,000.00	
Instruction and Curriculum Development Services	6300	12,000.00						12,000.00	
Instructional Staff Training Services	6400	3,793.00	3,204.00	589.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	118,389.00							118,389.00
School Administration	7300								
Facilities Acquisition and Construction	7400	1,605,090.00						1,605,090.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	86,357.00	29,000.00	7,357.00	50,000.00				
Operation of Plant	7900	13,816.00			13,816.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,257,404.00	124,729.00	25,969.00	172,703.00		31,212.00	1,748,181.00	154,610.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,257,404.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	8,025,522.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,025,522.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		8,025,522.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,025,522.00

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,994,640.00	1,284,336.00	309,206.00	5,550.00		45,563.00	244,985.00	105,000.00
Student Support Services	6100	530,273.00	305,221.00	74,296.00	125,000.00		25,756.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	17,815.00	14,918.00	2,897.00					
Instructional Staff Training Services	6400	4,490.00	3,750.00	740.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	162,254.00						9,935.00	152,319.00
School Administration	7300	6,285.00	5,250.00	1,035.00					
Facilities Acquisition and Construction	7400	3,594,854.00						3,594,854.00	
Fiscal Services	7500	228,486.00	176,884.00	51,602.00					
Food Services	7600	22,008.00					22,008.00		
Central Services	7700	30,000.00			30,000.00				
Student Transportation Services	7800	1,383,314.00	19,033.00	4,331.00		54,000.00		1,300,000.00	5,950.00
Operation of Plant	7900	51,103.00	25,200.00	4,800.00			21,103.00		
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		8,025,522.00	1,834,592.00	448,907.00	160,550.00	54,000.00	114,430.00	5,149,774.00	263,269.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		8,025,522.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	310,174.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	310,174.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		310,174.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		310,174.00

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	119,403.00	69,860.00	14,612.00	6,000.00		4,000.00	21,481.00	3,450.00
Student Support Services	6100	2,317.00					1,817.00		500.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	162,831.00	6,197.00		156,634.00				
Instructional Staff Training Services	6400	7,500.00	7,500.00						
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,661.00							1,661.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	8,197.00			4,197.00				4,000.00
Student Transportation Services	7800	500.00				500.00			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	7,765.00			7,765.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		310,174.00	83,557.00	14,612.00	174,596.00	500.00	5,817.00	21,481.00	9,611.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		310,174.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,302,700.00
Total Local	3400	1,302,700.00
TOTAL ESTIMATED REVENUES	3000	1,302,700.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	1,043,330.20
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,346,030.20

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,275,900.00					1,275,900.00		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,275,900.00					1,275,900.00		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	1,070,130.20							
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700	1,070,130.20							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,346,030.20							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3730								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2022	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent *(Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII: CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3190											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3290											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	164,100.00						164,100.00				
Interest on Undistributed CO&DS	3323	1,012.00						1,012.00				
Sales Tax Distribution (s. 212.20(6)(d)6., F.S.)	3347											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	10,917,622.00				10,917,622.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	11,082,734.00				10,917,622.00		165,112.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,105,333.00							2,105,333.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	350,000.00									350,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,455,333.00							2,105,333.00		350,000.00	
TOTAL ESTIMATED REVENUES		13,538,067.00				10,917,622.00		165,112.00	2,105,333.00		350,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2022	2800	8,763,954.00				4,787,779.00		164,344.00	1,852,443.00		1,959,389.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		22,302,021.00				15,705,401.00		329,456.00	3,957,776.00		2,309,389.00	

SECTION XIII: CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7410-9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	21,055,281.00				14,458,661.00		329,456.00	3,957,775.00		2,309,389.00	
Furniture, Fixtures and Equipment	640	1,246,740.00				1,246,740.00						
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		22,302,021.00				15,705,401.00		329,456.00	3,957,775.00		2,309,389.00	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	980											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720											
Committed Fund Balance, June 30, 2023	2730											
Assigned Fund Balance, June 30, 2023	2740											
Unassigned Fund Balance, June 30, 2023	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		22,302,021.00				15,705,401.00		329,456.00	3,957,775.00		2,309,389.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 009 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES: *Transfers Out: (Function 9700)*									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2022	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (Including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	415,000.00	415,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		415,000.00	415,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	2,500.00	2,500.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		2,500.00	2,500.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2022	2880	1,119,202.89	1,119,202.89						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,536,702.89	1,536,702.89						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	450,000.00	450,000.00						
Total Operating Expenses		450,000.00	450,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2023	2780	1,086,702.89	1,086,702.89						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,536,702.89	1,536,702.89						

MINUTES
SCHOOL BOARD MEETING
(Open to the Public)
Monday, August 15, 2022 - 5:00 p.m.
District School Board Room (270 South Boulevard East, Macclenny, Florida)

SUPPLEMENTAL MINUTE BOOK #51 PAGE #4

The Baker County School Board met on Monday, August 15, 2022, 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 David Crawford was going to give the invocation followed by the Pledge of Allegiance led by Debbie Fraser.

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 present at the meeting.

PUBLIC HEARINGS – 5:05 P.M. (if any)

There were no public hearings at this meeting.

RECOGNITIONS / PRESENTATIONS

- **Recognize Retiree Natalie Maxwell**
  (Hire Date: March 9, 2017 ; Retire Date: August 3, 2022)

Ms. Maxwell was not present for the meeting.

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 August 15, 2022.**	Sherrie Raulerson (259-0401)
	A.	**2.**	**Approval of the Minutes of the July 25, 2022, School Board Meeting.**	Sherrie Raulerson (259-0401)
	A.	**3.**	**Approval of the Minutes of the August 1, 2022, School Board Meeting.**	Sherrie Raulerson (259-0401)
	A.	**4.**	**Approval to Renew Agreement with Kinder Kollege for Speech Language Services, Effective August 10, 2022 - May 25, 2023. (No Changes From Previous Agreement.)**	Michael Green (259-0444)
	A.	**5.**	**Approval to Renew Agreement with First United Methodist Church and Preschool for Speech Language Services, Effective August 10, 2022 - May 25, 2023. (No Changes From Previous Agreement)**	Michael Green (259-0444)
	A.	**6.**	**Approval to Renew Agreement with Sunshine Early Learning for Speech Language Services, Effective August 10, 2022 - May 25, 2023. (No Changes From Previous Agreement.)**	Michael Green (259-0444)
	A.	**7.**	**Approval to Renew Agreement with Westside Nursery-Preschool, Inc. for Speech Language Services, Effective August 10, 2022 - May 25, 2023. (No Changes From Previous Agreement.)**	Michael Green (259-0444)
	A.	**8.**	**Approval to Renew Agreement with ABC Child Care and Learning Center for Speech Language Services, Effective August 10, 2022 - May 25, 2023. (No Changes From Previous Agreement)**	Michael Green (259-0444)
	A.	**9.**	**Approval to Renew Mental Health Support Services Agreement with Nancy E. Davie, Inc. Effective July 1, 2022 - June 30, 2023. (No Changes from Previous Year)**	Michael Green (259-0444)
	A.	**10.**	**Approval of Agreement with H2 Holdco Inc. for Athletic Training Services Effective July 1, 2022 - June 30, 2023.**	Johnnie Jacobs (259-6286)
	A.	**11.**	**Approval of the Baker County High School Band, Dance Team, and Cheerleading Team Out of State Travel for Students and Employee Chaperones on September 10, 2022, to Richmond Hill, Georgia for the Wildcat Football Game.**	Johnnie Jacobs (259-6995)
			Chairperson Barton entertained a motion from the Board to approve the routine items. As recommended by Superintendent Raulerson, Artie Burnett 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 2022-2023 Agreement with Leonard's Photography for Macclenny Elementary School Student and Class Photographs.**	Lynn Green (259-2551)
			Chairperson Barton entertained a motion from the Board to approve the routine items. As recommended by Superintendent Raulerson, Tiffany McInarnay made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.	

	D.		**Approval of a School Board Member Representative and Alternate School Board Member Representative for the Value Adjustment Board as Per Florida Statute 194.015. (2021-2022 Board Representative was Mrs. McInarnay and Alternate was Ms. Barton)**	Sherrie Raulerson (259-0401)
			Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Artie Burnett made a motion to approve Amanda Hodges as the Board Member Representative and Paula Barton as the Alternate School Board Representative, seconded by Dean Griffis. The motion carried 5-0.	
	E.		**Approval of Meg Romeo as Commercial Business Owner Representative for the Value Adjustment Board as Per Florida Statute 194.015. (Qualification is that the representative must own a business occupying commercial property in the school district boundaries.)**	Sherrie Raulerson (259-0401)
			Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Dean Griffis made a motion to approve, seconded by Tiffany McInarnay. The motion carried 5-0.	
	F.		**Approval of Contract for Services Agreement with Allied Instructional Services to Provide a Board Certified Teacher in Blindness and Visual Impairments, Effective July 1, 2022 - June 30, 2023.**	Michael Green (259-0444)
			Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Amanda Hodges made a motion to approve, seconded by Artie Burnett. The motion carried 5-0.	
	G.		**Approval of Property Easement for Power Transmission Lines from Florida Power and Light's Power Pole to the Chillers Transformer at Baker County High School.**	Denny Wells (259-5420)
			Chairperson Barton entertained a motion from the Board to approve the routine items. As recommended by Superintendent Raulerson, Tiffany McInarnay made a motion to approve, seconded by Dean Griffis. The motion carried 5-0.	
	H.		**Approval of Agreement with Heartland School Solutions for Nutrition Services Software.**	Tonya Tarte (259-4330)
			Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Dean Griffis made a motion to approve, seconded by Artie Burnett. 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 recognized Gracie Jewell for her outstanding achievement over the summer at Notre Dame. Gracie was named the 2022 National Senior Beginner Pageant Winner!

- Superintendent Raulerson presented Tonya Tarte with a Super Woman award for her hard work and dedication to the students and staff of the Baker County School District.

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 AUGUST 15, 2022

RESIGNATION LIST FOR APPROVAL ON AUGUST 15, 2022

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Crews	Rachel			Secretary Guidance Services (240 Days)	Baker County High School	May 30, 2022
Davis	Jessalyn			Paraprofessional, ESE Ages 6-21 (187 Days)	Macclenny Elementary School	May 30, 2022
Slayter	Don			Teacher, Science (197 Days)	Baker County High School	May 30, 2022

EMPLOYMENT LIST FOR APPROVAL ON AUGUST 15, 2022

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Anderson	Megan		Promotion / Transfer from School Secretary (216 Days) at Baker County Middle School / Replacing Rachel Crews	Secretary Guidance Services (240 Days)	Baker County High School	August 2, 2022
Bailey	Sharlie		Initial Employment / Replacing Wendy Florio	Nutrition Services Assistant (191 Days, 7 Hours)	Westside Elementary School	August 5, 2022
Combs	Laura		Initial Employment / Replacing Kelsey Benton	Extended Day Enrichment Program Supervisor (182 Days)	Keller Intermediate School	August 9, 2022
Davis	Jessalyn		Transfer Within the Same Site from Paraprofessional, Title One (187 Days) / Replacing Kimberly Williams / No Vacancy Swap	Paraprofessional, ESE Ages 6-21 (187 Days)	Macclenny Elementary School	August 9, 2022
Dees	Bethany		Initial Employment / Replacing Haley Brim	Paraprofessional, Pre-Kindergarten (187 Days)	Baker County Pre-K / Kindergarten Center	August 9, 2022
Folsom	Christina		Initial Employment / Replacing Natalie Maxwell	Custodian (261 Days, 8 Hours)	Baker County Pre-K / Kindergarten Center	August 4, 2022

EMPLOYMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Harris	Leslie		Amend Previously Approved (July 18, 2022) Employment Effective Date from July 18, 2022	School Secretary (216 Days)	Baker County Pre-K / Kindergarten Center	Amend to July 25, 2022
Lloyd	Tiffany		Initial Employment / Replacing Lucy Nowlen	Extended Day Enrichment Program Assistant Supervisor (181 Days)	Baker County Pre-K / Kindergarten Center	August 9, 2022
Pettibone	Valerie		Promotion / Transfer Within the Same School Site from Paraprofessional, ESE Ages 6-21 (187 Days) / Replacing Lindsey Hughes	Teacher, Mathematics (197 Days)	Baker County High School	August 2, 2022
Sanders	Saige		Initial Employment / Replacing Valerie Pettibone	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	August 9, 2022
Schwien	Kimberly		Initial Employment / Replacing Rachel Crews	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	August 9, 2022
Weber	Ellie		Initial Employment / Replacing Sarah Sapp / 100% ESSER Grant Funded Through 09/30/2024	Paraprofessional, Elementary (187 Days)	Westside Elementary School	August 9, 2022
White	Kaleigh		Initial Employment / Replacing Tammy Brownlee / 100% ESSER Grant Funded Through 09/30/2024	Paraprofessional, Elementary (187 Days)	Keller Intermediate School	August 9, 2022
Williams	Kimberly		Transfer Within the Same Site from Paraprofessional, ESE Ages 6-21 (187 Days) / Replacing Jessalyn Williams / No Vacancy Swap	Paraprofessional, Title One (187 Days)	Macclenny Elementary School	August 9, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Akins	Kristina			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Anderson	Megan			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Andrews	Nancy			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Arnold	Claudia			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Bennett	Andrea			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Bowen	Brianna			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Brim	Haley			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Cabral	Crystal			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Canaday	Kylee			Gatekeeper for 2022-2023 BCHS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Cassidy	Faith Anne			Writing IEP's	$24.53 Per Hour / Maximum 4 Hours / Funding Source: Federal	July 26, 2022
Chauncey	Alicia			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Christopher	Heather			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Cinal	Jami			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Colvin	Timothy			Electrical Alliance - Saturdays	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	August 16, 2022 - May 30, 2023
Combs	Sara			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Crawford	Staci			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Crews	Shelley			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Cushenberry	Haley			Gatekeeper for 2022-2023 BCHS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Daniels	Kaitlyn			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Daniels	Kaitlynn			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Davis	Brandy			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Davis	Carley			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Dees	Bethany			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Dove	Brianna			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Dugger	Paige			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Dunnam	Elizabeth			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Dunnam	Elizabeth			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Fisher	Terri			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Godwin	Patricia			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Graham	Brianna			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Harrell	Sandy			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Harris	Leslie			Summer Secretary Duties	Regular Hourly Rate / Maximum 37.5 Hours / Funding Source: General	June 12, 2023 - June 19, 2023
Hatcher	Tiffany			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Hays	Perry			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Henderson	Sherri			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Herman	Jennifer			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Hodges	Felecia			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hodges	Karlie			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Jacobs	Heather			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Johnson	Jill			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Kennedy	Katherine			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Lauramore	Jessica			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Linville	Lori			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Lovett	Jennifer			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Lyons	Lalia Renee			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Martin	Rachael			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Melton	Rachaelle			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Moore	Rachel			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Morgan	Pam			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
O'Steen	Ruth Elaine			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Owings	Kimberley			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Parker	Joan			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Pettibone	Valerie			New Teacher Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 27, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Platto	Katherine			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Poulin	Theresa			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Rafuse	Shelby			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Roberts	Tyler			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 25, 2022
Roberts	Tyler			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Roberts	Vanessa			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Russell	Lori			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Sapp	Suzanne			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Satterwhite	Cari			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Smallwood	Kelly			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Smith	David			Electrical Alliance - Saturdays	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	August 16, 2022 - May 30, 2023
Smith	David			Gatekeeper for 2022-2023 BCHS Athletic Events	$12.00 Per Hour / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Smith	Michelle			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Sollicito	Lisa			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Spivey	Samantha			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Stillwell	Wyatt			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Surrency	Stephanie			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Taylor	Bridget			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Taylor	Hagan			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Taylor	Kelsey			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022
Thomas	Baleigh			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Thomas	Marcel			New Teacher Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	July 27, 2022
Thrift	Pamela			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Tracer	Ana			Gatekeeper for 2022-2023 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 16, 2022 - May 30, 2023
Vansickle	Brittany			Aspen Training	$24.53 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Vonk	Rafala			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Waddell	Ashley			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2022 - May 30, 2023
Waite	Angela			Aspen Training	$16.00 Per Hour / Maximum 6 Hours / Funding Source: Federal	August 1, 2022
Wells	Heather			CLASS Training	Regular Hourly Rate / Maximum 6 Hours / Funding Source: General	August 9, 2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Andrews	Nancy		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Barrett	Ashley		Westside Elementary School	Computer Network Manager	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Barrett	Ashley		Westside Elementary School	Chairperson, Third Grade	Board Approved Rate	2022-2023
Barrett	Ashley		Westside Elementary School	Bus Duty	Board Approved Rate	2022-2023
Bennett	Foster	Shared with Byronelle Williams	Baker County High School	Chairperson, Business PLC Leader	Board Approved Rate - Shared	2022-2023
Boatright	Deanna		Westside Elementary School	Yearbook Sponsor	Board Approved Rate	2022-2023
Brantley	Kaley		Westside Elementary School	Bus Duty	Board Approved Rate	2022-2023
Brantley	Kaley		Westside Elementary School	Chairperson, Second Grade	Board Approved Rate	2022-2023
Britt	Amy		Baker County High School	Director of Guidance	Board Approved Rate	2022-2023
Brookins	Lisa		Keller Intermediate School	Teacher, ESE	Board Approved Rate	2022-2023
Brookins	Lisa		Keller Intermediate School	Computer Network Manager	Board Approved Rate	2022-2023
Bryant	Johnnie Mark		Baker County High School	High School Hi-Q - Junior Varsity	Board Approved Rate	2022-2023
Bryant	Johnnie Mark		Baker County High School	High School Hi-Q - Varsity	Board Approved Rate	2022-2023
Burnsed	Christy		Baker County High School – CATS Academy	CATS Academy Paraprofessional	Board Approved Rate	2022-2023
Cabral	Crystal	For Brianna Bowen / 90 Days Only	Keller Intermediate School	Peer Teacher	Board Approved Rate - Prorated	2022-2023
Canaday	Kylee		Baker County High School	Girls Softball Coach (Fastpitch)	Board Approved Rate	2022-2023
Cantrell	Corey		Baker County High School	Wrestling Coach	Board Approved Rate	2022-2023
Cantrell	Corey		Baker County High School	Assistant Football Coach	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Carter	Cynthia		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Christopher	Heather		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Cinal	Jami		Keller Intermediate School	Bus Duty	Board Approved Rate	2022-2023
Cinal	Jami		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Clardy	Cynthia		Baker County High School	Bus Duty	Board Approved Rate	2022-2023
Clardy	Cynthia		Baker County High School	Flag Corp Sponsor	Board Approved Rate	2022-2023
Crawford	Staci		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Crawford	Staci		Keller Intermediate School	Yearbook Sponsor	Board Approved Rate	2022-2023
Crummey	Kindall		Keller Intermediate School	Director of Guidance	Board Approved Rate	2022-2023
Delisle	Stephen		Baker County High School	Soccer Coach - Girls	Board Approved Rate	2022-2023
Delisle	Stephen		Baker County High School	Tennis Coach - Boys	Board Approved Rate	2022-2023
Delisle	Stephen		Baker County High School	Tennis Coach - Girls	Board Approved Rate	2022-2023
Dennison	Timothy		Baker County High School	Air Force ROTC	Board Approved Rate	2022-2023
Dugger	Tabitha		Westside Elementary School	Enrichment, Good Morning News	Board Approved Rate	2022-2023
Dugger	Tabitha		Westside Elementary School	Chairperson, Third Grade	Board Approved Rate	2022-2023
Dunnam	Elizabeth		Keller Intermediate School	Teacher, ESE	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Echols	Debra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Esterling	Sandra	Shared with Ruth Roman and Ivelise Viera	Baker County High School	Foreign Language	Board Approved Rate - Shared	2022-2023
Finley	Dennis Brandon		Baker County High School	Soccer Coach - Boys	Board Approved Rate	2022-2023
Finley	Dennis Brandon		Baker County High School	Yearbook Sponsor	Board Approved Rate	2022-2023
Gaskins	Kim		Baker County High School	Gate Duty	Board Approved Rate	2022-2023
Gnann	Debra		Baker County High School	Department Chairperson - CTE PLC	Board Approved Rate	2022-2023
Gray	Mary		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Hand	Daphne		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Hartley	Marcus		Baker County High School	School Activities Coordinator	Board Approved Rate	2022-2023
Hartley	Marcus		Baker County High School	Cooperative Education Club of Florida Sponsor	Board Approved Rate	2022-2023
Hartley	Marcus		Baker County High School	Student Council Sponsor	Board Approved Rate	2022-2023
Harvey	Hannah		Westside Elementary School	Bus Duty	Board Approved Rate	2022-2023
Hatcher	Tiffany		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Hays	Leigh Ann		Baker County High School	Department Chairperson - Math PLC	Board Approved Rate	2022-2023
Hays	Perry		Westside Elementary School	Paraprofessional, ESE	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Varsity Cheerleading Sponsor - Football	Board Approved Rate - Shared	2022-2023
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Junior Varsity Cheerleading Sponsor - Football	Board Approved Rate - Shared	2022-2023
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Varsity Cheerleading Sponsor - Basketball	Board Approved Rate - Shared	2022-2023
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Junior Varsity Cheerleading Sponsor - Basketball	Board Approved Rate - Shared	2022-2023
Hodges	Terrijean		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Jacobs	Heather		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Johnson	Brittinie		Baker County High School	Future Homemakers of America Sponsor	Board Approved Rate	2022-2023
Johnson	Gregory		Baker County High School	Vocational Agriculture	Board Approved Rate	2022-2023
Johnson	Jill		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Kennedy	Katherine		Baker County High School	Junior Class Sponsor	Board Approved Rate	2022-2023
Kerce	Leslie		Baker County High School	Health Occupation Student Association Sponsor	Board Approved Rate	2022-2023
Kish	Jessica		Baker County High School	National Board Certification	Board Approved Rate	2022-2023
Kittrell	Jessica		Baker County High School	Department Chairperson - ELA PLC	Board Approved Rate	2022-2023
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Lauramore	Jessica		Keller Intermediate School	Robotics	Board Approved Rate	2022-2023
Lee	Lucious Ronald		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Lewis	Anne		Baker County High School	Youth Power Club Sponsor	Board Approved Rate	2022-2023
Lewis	Anne		Keller Intermediate School	Just Say No Club Sponsor	Board Approved Rate	2022-2023
Linville	Lori		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Lowther	Elena		Baker County High School	Department Chairperson - History PLC	Board Approved Rate	2022-2023
Martin	Rachael		Keller Intermediate School	Enrichment - PBIS Patrol	Board Approved Rate	2022-2023
Martin	Rachael		Keller Intermediate School	Bus Duty	Board Approved Rate	2022-2023
Mays	Erica		Baker County High School	Department Chairperson - Science PLC	Board Approved Rate	2022-2023
McCullough	Tammy		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
McDonald	Stanley Scott		Baker County High School	Weightlifting Coach - Boys	Board Approved Rate	2022-2023
McDonald	Stanley Scott		Baker County High School	Weightlifting Coach - Girls	Board Approved Rate	2022-2023
McDonald	Stanley Scott		Baker County High School	Assistant Football Coach	Board Approved Rate	2022-2023
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Varsity Cheerleading Sponsor - Football	Board Approved Rate - Shared	2022-2023
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Junior Varsity Cheerleading Sponsor - Football	Board Approved Rate - Shared	2022-2023
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Varsity Cheerleading Sponsor - Basketball	Board Approved Rate - Shared	2022-2023
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Junior Varsity Cheerleading Sponsor - Basketball	Board Approved Rate - Shared	2022-2023
McLarty	Kelly		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Mixon	Norma Deneese		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Mobley	Jon		Baker County High School	Swim Team - Girls	Board Approved Rate	2022-2023
Mobley	Jon		Baker County High School	Swim Team - Boys	Board Approved Rate	2022-2023
Moore	Myles		Baker County High School	Band Director	Board Approved Rate	2022-2023
Murphy	Bryan		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Nowlen	Amanda		Westside Elementary School	Enrichment, STEAM	Board Approved Rate	2022-2023
Nunn	Cheryl		Baker County High School	Bowling Coach - Girls	Board Approved Rate	2022-2023
Owings	Kimberly		Keller Intermediate School	Bus Duty	Board Approved Rate	2022-2023
Padgett	Carylon		Keller Intermediate School	Teacher, ESE	Board Approved Rate	2022-2023
Payne	Jennifer		Baker County High School	Director of Guidance	Board Approved Rate	2022-2023
Peterson	Sylvia		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Reagan	Elisa	Shared with Andrea Smith	Baker County High School	Future Educators Club Sponsor	Board Approved Rate - Shared	2022-2023
Register	Scott		Baker County High School	Teacher - CATS Academy	Board Approved Rate	2022-2023
Rhoden	Julia		Keller Intermediate School	School Wellness Coordinator	Board Approved Rate	2022-2023
Richard	George		Baker County High School	Assistant Football Coach	Board Approved Rate	2022-2023
Roberts	Vanessa		Baker County High School	Assistant Bowling Coach - Girls	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Rodgers	Jarrell		Baker County High School	Baseball Coach	Board Approved Rate	2022-2023
Roman	Ruth	Shared with Sandra Esterling and Ivelise Viera	Baker County High School	Foreign Language	Board Approved Rate - Shared	2022-2023
Ruis	Donna		Baker County High School	Senior Class Sponsor	Board Approved Rate	2022-2023
Sanders	Saige		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Schwien	Kimberly		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Smith	Andrea		Baker County High School	Department Chairperson - Elective PLC	Board Approved Rate	2022-2023
Smith	Andrea		Baker County High School	Beta Club Sponsor	Board Approved Rate	2022-2023
Smith	Andrea	Shared with Elisa Reagan	Baker County High School	Future Educators Club Sponsor	Board Approved Rate - Shared	2022-2023
Smith	David		Baker County High School	Vocational Industrial Clubs of America Sponsor	Board Approved Rate	2022-2023
Smith	David		Baker County High School	Gate Duty	Board Approved Rate	2022-2023
Spivey	Samantha		Westside Elementary School	Just Say No Sponsor	Board Approved Rate	2022-2023
Staples	Staci		Baker County High School	Sophomore Class Sponsor	Board Approved Rate	2022-2023
Stilwell	Wyatt		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Stokes	Jaime		Baker County High School	Director of Guidance	Board Approved Rate	2022-2023
Stokes	Jaime		Baker County High School	Department Chairperson - Support PLC	Board Approved Rate	2022-2023
Taylor	Bridget		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Taylor	Bridget	For Emily Tedesco	Keller Intermediate School	Peer Teacher	Board Approved Rate	2022-2023
Taylor	Rodney Quentin		Keller Intermediate School	Chairperson	Board Approved Rate	2022-2023
Taylor	Rodney Quentin		Keller Intermediate School	Enrichment, Sign Language Club	Board Approved Rate	2022-2023
Thigpen	Kimber		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Thomas	Marcel		Baker County High School	Basketball Coach - Boys	Board Approved Rate	2022-2023
Thomas	Marcel		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Thornton	Kelsey		Baker County High School	Vocational Agriculture	Board Approved Rate	2022-2023
Tracer	Ana Lorena		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023
Vansickle	Brittnee		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Vickers	Jacqueline		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2022-2023
Viera	Ivelise	Shared with Sandra Esterling and Ruth Roman	Baker County High School	Foreign Language	Board Approved Rate - Shared	2022-2023
Wells	Diane		Baker County High School	Director of Guidance	Board Approved Rate	2022-2023
Wheeler	Stephanie		Baker County High School	Occupational Specialist	Board Approved Rate	2022-2023
Whitley	Tonya		Baker County High School	Gate Duty	Board Approved Rate	2022-2023
Whitley	Tonya		Baker County High School	Paraprofessional, ESE	Board Approved Rate	2022-2023

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 15, 2022						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Wilbanks	Kellina		Keller Intermediate School	Enrichment - Journalism	Board Approved Rate	2022-2023
Williams	Byronelle	Shared with Foster Bennet	Baker County High School	Department Chairperson - Business PLC	Board Approved Rate - Shared	2022-2023
Wingard	Stephanie		Baker County High School	Teacher, ESE	Board Approved Rate	2022-2023
Yonn	Jaime		Baker County High School	School Wellness Coordinator	Board Approved Rate	2022-2023

STIPEND LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**ASSIGNMENT**	**AMOUNT**	**EFFECTIVE**
Payne	Jennifer		Progress Monitoring Train the Trainer	$125 Per Day / Maximum 2 Days / Funding Source: General	July 13, 2022 - July 14, 2022

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON AUGUST 15, 2022				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Davis	Jessalyn	Computer Network Manager (Shared with Jennifer Holme)	$515.00 Flat Rate / Funding Source: General	August 2, 2022 - May 30, 2023
Filosi	Amanda	Baker County High School Majorette Sponsor	$750.00 Flat Rate / Funding Source: General	July 1, 2022 - June 30, 2023
Holton	John	Girls Assistant Softball Coach	$1,390.00 Flat Rate / Funding Source: General	August 16, 2022 - June 30, 2023
Lokey	Tyler	Boys Cross Country Coach	$1,390.00 Flat Rate / Funding Source: General	August 16, 2022 - June 30, 2023
Lokey	Tyler	Girls Cross Country Coach	$1,390.00 Flat Rate / Funding Source: General	August 16, 2022 - June 30, 2023
Mays	Brian	Baker County High School Assistant Football Coach	$2,575.00 Flat Rate / Funding Source: General	July 1, 2022 - June 30, 2023
Raulerson	Dixie	Baker County High School Junior Varsity Volleyball Coach	$1,390.00 Flat Rate / Funding Source: General	August 16, 2022 - June 30, 2023
Richard Jr.	George	Baker County High School Assistant Football Coach	$2,575.00 Flat Rate / Funding Source: General	July 1, 2022 – June 30, 2023
Spurlock	Kimberly	Assistant for Medically Dependent Special Needs Student	$12.00 Per Hour / Maximum 990 Hours / Funding Source: Federal	August 10, 2022 - May 25, 2023

LEAVE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**# OF DAYS**	**TYPE OF LEAVE**	**EFFECTIVE DATES**
Lee	Michelle		2.5 Days	Personal Leave Without Pay - Medical	July 5, 2022 - July 6, 2022
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	July 7, 2022 - July 20, 2022

LEAVE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**# OF DAYS**	**TYPE OF LEAVE**	**EFFECTIVE DATES**
Lee	Michelle		9.25 Days	Personal Leave Without Pay - Medical	July 21, 2022 - August 3, 2022

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Adams	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 27, 2022
Allen	Allison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Baggett	Dennis		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 4, 2022
Barton	Brooke		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Blackshear	Tabitha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Boshell	Jean		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Boyarovsky	Tiffany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Bridger	Veronica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Cales	Cameryn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Campbell	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Carrico	Jennifer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Carter	Meara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Coleman	Addison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Combs	Gretchen		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 27, 2022
Courson	Mary		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Crews	Richard		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Crews	Sarah		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	July 26, 2022
Crews	Shelly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Davis	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Davis	Jessalyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Dekle	Marca		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Dendauw	Daniel		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 26, 2022
Denmark	Rene		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Dennis	Spencer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Doyle	Carla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Dugger	Alyssa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 26, 2022
Dugger	Kayla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Dunbar	Savannah		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Egan	Sheila		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Eiserman	Ella		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 1, 2022
Elliott	Aspyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Gainey	Misti		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Gerard	Sara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Givens	Kelton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Godbold	Arlene		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Gray	Mika		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Hamel	Rena		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Harvey	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Hibpshman	Deanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Hoard	Kayona		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Jefferson	Porshua		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 25, 2022
Johnson	Grace		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Keener	Cierra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Keith	Rita		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 3, 2022
Kennedy	Madison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Lattier	Letarsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Long	Theresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Mazzanoble	Valerie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Moore	Tristin		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Mosley	Baylie		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	July 28, 2022
Paige	Zateya		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 4, 2022
Payne	Camryn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Rabon	Jasmin		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Raulerson	Dixie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2022
Raulerson	Sydney		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 27, 2022
Ray	Kelsey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 26, 2022
Rhoden	Katherine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Rhoden	Traci		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Roberts	Carolyn		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	July 26, 2022
Roberts II	Kenneth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 26, 2022
Sapp	Annette		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 15, 2022					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Silman	Savanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Smith	Kaylyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Smith	Kimberly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Smith Jr.	Bascom		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Sotomayor Portillo	Silvio		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Sparkman	Clinton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Spurlock	Jarred		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Staier	Terrenia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 4, 2022
Starling	Jessica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Stewart	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Tobin	Makayla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Tubbs	Miranda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2022
Wallace	Joseph		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 1, 2022
Winn	Brenda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 27, 2022

ADJOURNMENT FROM AUGUST 15, 2022, SCHOOL BOARD MEETING	
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.	
Paula T. Barton, Board Chairperson	**Sherrie Raulerson, Superintendent of Schools**

Naomi Anderson
Vice Principal

Ashton Griffin
Assistant Principal

BAKER COUNTY MIDDLE SCHOOL
BOBCATS

Thomas Hill
Principal

Dr. W. Peterson
Assistant Principal

Wyatt Milton
Lead Teacher

July 31, 2022

Mrs. Sherrie Raulerson
Baker County School Board Members
270 South Blvd East
Macclenny, FL 32063

Dear Superintendent Raulerson and School Board Members:

Please consider approving this request for three instructional staff members along with approximately fifty students to attend the Sunbelt Ag Expo in Moultrie, Georgia.

The following staff members will be chaperoning this educational trip if approved:

Ms. Kellen Dopson
Mrs. Ashton Griffin
Mrs. Krystal Gainey

This request is for these employees to travel out-of-state to Moultrie, Georgia on Wednesday, October 19, 2022. This trip would be a valuable educational experience for both the students and chaperones.

Thank you for your consideration of this travel request.

Sincerely,

Thom Hill
Thomas Hill

Family Service Center

418 - 8th Street South * Macclenny, Fl 32063
Located on the campus of Keller Intermediate School - Baker County School District
Phone (904) 259-7871 * Fax (904)259-9169
The First Newly Constructed Family Service Center in Florida

August 8, 2022

Sherrie Raulerson, Superintendent
Baker County School District
270 South Blvd. East
Macclenny, Fl 32063

Dear Superintendent Raulerson:

Please submit for approval the renewal agreement between the Baker County Health Department and the Baker County School Board to provide dental services to students in Baker County public schools. The only change is the addition of a fluoride varnish program for grades K-5. (See page 1, section 1, item E.)

Thank you for your support of School Health Services.

Sincerely,

Tina Bradley RN, BSN

Tina L. Bradley, RN, BSN
Health Services Specialist
TLB/alg

Attachment

MEMORANDUM OF AGREEMENT
between the
Florida Department of Health
Baker County Health Department
and the
Baker County School Board

This Memorandum of Agreement is entered into between the Florida Department of Health, Baker County Health Department, hereinafter referred to as the "Baker CHD", and Baker County School Board, hereinafter referred to as the "School Board", to provide dental services to students in Baker County public schools.

The purpose of the Dental Services Program is to reduce the incidence of dental disease by providing an effective preventive and treatment program. One of the most outstanding unmet needs in public health is that of dental services for the indigent school aged population. The Baker County Health Department Dental Program in conjunction with Macclenny Elementary School, Westside Elementary School, Keller Intermediate School, Baker County Middle School, Baker County Pre-K Center, and Baker County High School, will provide a school based dental care program. This program effectively eliminates the barriers which exist for many families seeking the care of a dentist: transportation problems, lack of information on how often children should be seen for check-ups, and time away from the job.

RIGHTS AND RESPONSIBILITIES

I. Baker CHD agrees:

A. To provide preventive, restorative and surgical dental treatment.
B. To provide reports documenting need for further dental services within 30 days of initial service.
C. Dental preventive services (cleanings, dental assessments, sealants, dental examinations) will be rendered at each school site in Baker County and/or at Baker CHD, 480 West Lowder Street, Macclenny, Florida, 32063; Dental restorative/surgical treatment will be rendered at Baker CHD, 480 West Lowder Street, Macclenny, Florida 32063.
D. Services rendered under this agreement are funded by Medicaid. The Baker CHD will be responsible for billing the appropriate agency for reimbursement of services rendered.
E. A school based caries preventative fluoride varnish program will be provided at the following schools: Baker County Pre-K Center, Macclenny Elementary, Westside Elementary and Keller Intermediate.

II. School Board agrees:

A. To refer children who qualify for Medicaid to the Baker CHD for dental services.
B. To distribute consent forms to parents for children referred for dental services.
C. To collect signed consent forms from parents who have given consent for dental services, and ensuring that the Baker CHD receives a copy to confirm parental consent.
D. To transport children to the service location at Baker CHD, 480 West Lowder Street, Macclenny, Florida for dental services.

III. Both parties agree:

A. The term for this agreement will be for one (1) year, with a beginning date of July 1, 2022 and ending date of June 30, 2023.

B. That no relationship of employer/employee, principal agent, or other association shall be created by this agreement between the parties or their directors, officers, agents, or employees. The parties agree that they will never act or represent that they are acting as an agent of the other or incur any obligation on the part of the other party.

C. That each party shall be responsible for the liabilities of their respective agents, servants and employees. It is understood that Baker CHD, its agents, servants and employees are protected against tort claims as described in Section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity, nor shall anything herein be construed by a state agency or political subdivision of the State of Florida to suit by third parties.

D. The parties shall maintain confidentiality of all protected health information, including client records, related to the services provided pursuant to this Agreement, in compliance with all applicable state and federal laws, rules and regulations. The parties agree to comply with the Health Insurance Portability and Accountability Act (HIPAA) and any current and future regulations promulgated thereunder, including 45 C.F.R. Parts 160, 162 and 164.

E. Either party may terminate this agreement without cause upon thirty (30) days written notice, delivered to the other party by certified mail, return receipt requested, or by hand with proof of delivery.

F. In the event funds to finance this project become unavailable, the provider may terminate this agreement upon no less than twenty-four (24) hours notice in writing to the Baker County School Board. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. The provider shall be the final authority as to the availability of funds.
The contact persons for each party are as follows:

Baker County School Board
Tina Bradley, Health Services Specialist
418 8th Street South
Macclenny, FL 32063
(904) 259-6551

Baker County Health Department
Patty Lyons, Program Manager
480 West Lowder Street
Macclenny, FL 32063
(904) 653-5284

IN WITNESS THEREOF, the parties hereto have caused this contract to be executed by their undersigned officials as duly authorized.

Baker County School Board

_____
Paula T. Barton, Chairperson

_____
Date

Florida Department of Health
Baker County Health Department

_____
Meaghan Crowley, Administrator

_____
Date

Home of the Kinder Kittens

Baker County Pre-K/Kindergarten Center

362 South Boulevard East
Macclenny, Florida 32063
(904) 259-0405 Fax: (904) 259-0379

Bonnie Jones, Principal *Heather Hickox, Lead Teacher on Assignment*

August 5, 2022

Dear Superintendent Raulerson and School Board Members,

I am seeking school board approval for the 2022-2023 School year Voluntary Prekindergarten Education Program (VPK) and the School Readiness Program (SR) contracts. In addition, I am seeking school board approval for the amendment to the Statewide School Readiness Provider Contract. The amendment is to change the established reimbursement rates on the original documentation. Please see Exhibit 5 with amended coalition reimbursement rates on the attached and incorporated revised Exhibit 5.

Respectfully,

Bonnie Jones

Bonnie Jones

STATE OF FLORIDA
STATEWIDE SCHOOL READINESS PROVIDER CONTRACT
FORM DEL-SR 20

I. PARTIES AND TERMS OF CONTRACT

1. **Parties.** This Contract is made and entered into this 1st day of July, 20 22, by and between the Early Learning Coalition of North Florida/Episcopal Children's Services (herein referred to as "COALITION"), and Baker County School Board doing business as (if applicable), Baker County Pre-K/Kindergarten Center -L (herein referred to as "PROVIDER"), with its principal offices located at 362 South Blvd E Macclenny, FL 32063 and its provider physical site address (if the single site provider physical site address is different from principal office address) located at 362 SOUTH BLVD E MACCLENNY, FL 32063-2540.

   a. **Multiple Public School Locations.** If PROVIDER is a school district executing a single Contract on behalf of multiple public school School Readiness (SR) Program PROVIDERS, a list of their names and their physical addresses are included in Exhibit 1: PROVIDER Location List. Thereafter, PROVIDER shall include each location listed in Exhibit 1.

   b. **Multiple Private Locations.** If PROVIDER is executing a single Contract on behalf of multiple private SR PROVIDER sites within COALITION'S service area, a list of their names and their physical addresses are included in Exhibit 1: PROVIDER Location List. Thereafter, PROVIDER shall include each location listed in Exhibit 1.

   c. **Identification Number.** Insert PROVIDER's [X] EIN or [ ] SSN here:

   596000509.

   PROVIDER's EIN (Employer Identification Number) or SSN (Social Security Number) is requested in accordance with ss. 119.071(5)(a)2 and 119.092, F.S., for use in the records and data systems of the Division of Early Learning and COALITION. Submission of PROVIDER's EIN or SSN is mandatory. PROVIDER's EIN or SSN will be used for processing payments to PROVIDER as an SR PROVIDER, for reporting those payments for federal tax purposes, and for routine identification. If PROVIDER completes Exhibit 1 listing multiple locations with multiple EIN numbers, this paragraph may be left blank.

2. **Purpose.** This Contract is designed to inform PROVIDER of the requirements of participation in the SR Program. Payment is not conveyed to PROVIDER through this Contract. Instead, PROVIDER must agree to comply with the terms and conditions of this Contract in order to be eligible to participate in the SR Program. This contract is to engage an eligible PROVIDER to provide SR services to eligible SR children. PROVIDER will receive payment based on Legislative appropriations, the Office's Child Attendance and PROVIDER Reimbursement (Rule 6M-4.500, Florida Administrative Code (F.A.C.)), and Reimbursement During Emergency Closures (Rule 6M-4.501, F.A.C.)

3. **Term.** This Contract begins on July 1st of the fiscal year (2022 - 2023) or on the date on

which the Contract is signed and dated by the last party required to sign the Contract, whichever occurs last, and the Contract ends on June 30th of the fiscal year 2022 - 2023 .

4. **Payment Limitations.** PROVIDER will not receive nor be entitled to payment for SR Program services performed before this Contract is fully executed by both parties or after expiration of the Contract.

5. **Applicable Law.** PROVIDER and COALITION agree that the following, including any revision made after the execution of this Contract, are the provisions governing the SR Program and that PROVIDER and COALITION will be bound by the same:
   - 42 U.S.C. §9858, et seq.;
   - 45 C.F.R. §98;
   - 45 C.F.R. §99;
   - Chapter 1002, Florida Statutes;
   - Chapter 6M-4, Florida Administrative Code; and
   - Chapter 6M-9, Florida Administrative Code.

6. **Not Transferrable.** This Contract is not transferrable or assignable to another entity. A change in ownership requires execution of a new contract. In the event of a change of ownership, sale, sale of assets, conveyance of ownership or other transfer of ownership interest, the PROVIDER shall notify the COALITION no later than 30 calendar days prior to the transfer of ownership.

II. PROVIDER ELIGIBILITY

7. General Eligibility

a. **PROVIDER Type.** To be eligible to deliver the School Readiness Program, PROVIDER must be one of the PROVIDER types identified in section (s.) 1002.88(1)(a), F.S., listed below.

Check the box to indicate PROVIDER's type:

☒ A child care facility licensed under s. 402.305, F.S. (Form DEL-SR 20L is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A family day care home licensed or registered under s. 402.313, F.S. (Form DEL-SR 20L is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A large family child care home licensed under s. 402.3131, F.S. (Form DEL-SR 20L is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A public school or nonpublic school exempt from licensure under s. 402.3025, F.S. (Form DEL-SR 20LE is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A faith-based child care PROVIDER exempt from licensure under s. 402.316, F.S.

(Form DEL-SR 20LE is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A before-school or after-school program described in s. 402.305(1)(c), F.S.

☐ For a licensed before-school or after-school program described in s. 402.305(1)(c), F.S., Form DEL-SR 20L must be completed as an authorized attachment to this Contract.

☐ For a license exempt or programs that are not required to be licensed as described in Rule 65C-22.008, F.A.C., before-school or after-school program described in s. 402.305(1)(c), F.S., Form DEL-SR 20LE must be completed as an authorized attachment to this Contract.

☐ An informal child care PROVIDER to the extent authorized in the state's Child Care and Development Fund Plan as approved by the United States Department of Health and Human Services pursuant to 45 C.F.R. s. 98.18. (Form DEL-SR 20FFN is hereby incorporated by reference and must be completed as an authorized attachment to this Contract.)

☐ A child development program operated and certified by the Department of Defense that is accredited by a national accrediting body and operates on a military installation.

b. **Eligibility pursuant to s. 1002.91(5), F.S.** PROVIDER represents that PROVIDER, or an owner, officer, or board director thereof, has not been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years and is not acting as the beneficial owner for someone who has been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years.

c. **Eligibility pursuant to s. 1002.91(7), F.S.** PROVIDER represents that PROVIDER is not on the United States Department of Agriculture National Disqualified List nor does PROVIDER share an officer or board director with a PROVIDER that is on the United States Department of Agriculture National Disqualified List.

d. **Eligibility pursuant to the successful completion of terms of existing Quality Improvement Plan, corrective action plans or probation.** PROVIDER represents that PROVIDER agrees to successfully complete previous Quality Improvement Plan, corrective action or terms of probation due to noncompliance determinations from a prior Contract, as applicable, for the duration of this Contract. PROVIDER also represents that currently PROVIDER, or an owner, officer, or board director thereof, has not had their eligibility to provide School Readiness services revoked. For multi-site PROVIDERS, such as corporate chains or school districts, eligibility revocation is per site and not all locations unless specifically determined otherwise by the COALITION pursuant to criteria referenced in Paragraph 71 of this contract.

e. **Eligibility pursuant to ss. 1002.82 and 1002.88, F.S.** PROVIDER represents that PROVIDER must have a pre-contractual inspection conducted by the Department of Children and Families or as applicable, the local licensing agency or United States Department of Defense to ensure compliance with health and safety standards and checklist(s) established pursuant to Rule 6M-4.620, F.A.C to be eligible to deliver the

School Readiness Program.

f. **Eligibility pursuant to ss. 1002.82(2)(n) F.S.** PROVIDER acknowledges that PROVIDER must have a program assessment score that meets the contract minimum threshold score or be implementing a current Quality Improvement Plan prior to contracting in accordance with Rules 6M-4.740 and 6M-4.741, F.A.C.

PROVIDER's composite program assessment score: 5.58 If PROVIDER has multiple sites, the program assessment score for each site is listed in Exhibit 1.

The COALITION has determined the PROVIDER is exempt from the program assessment requirement pursuant to Rule 6M-4.740, F.A.C. If PROVIDER has multiple sites, the exemption for each site is listed in Exhibit 1.

☐ Yes ☒ No

The PROVIDER waives the PROVIDERS exemption and agrees to comply with the requirements of Rule 6M-4.740, F.A.C. If PROVIDER has multiple sites, the waived exemption for each site is listed in Exhibit 1.

☐ Yes ☐ No ☒ N/A

The PROVIDER that achieves a program assessment result as identified in subsection 6M-4.741(3), F.A.C. waives the PROVIDERS biennial status and agrees to receive an annual program assessment pursuant to Rule 6M-4.740, F.A.C. If PROVIDER has multiple sites, the waived biennial status for each site is listed in Exhibit 1.

☒ Yes ☐ No ☐ N/A

g. **Eligibility pursuant to s. 448.095, F.S.** PROVIDER acknowledges that PROVIDER must register with and use the E-Verify system to verify the work authorization status of all newly hired employees. PROVIDER represents that it does not employ, contract with or subcontract with an unauthorized alien, and shall provide an affidavit affirming this prior to the effective date of the contract. PROVIDER further acknowledges violation of s. 448.09(1), F.S. may result in termination of this contract.

8. Contracted Slots Eligibility

a. The COALITION participates in the Contracted Slots Program.

☐ Yes ☒ No

b. To participate in the Contracted Slots Program, PROVIDER must have no Class 1 licensing violations and no more than three of the same Class II licensing violations as cited by the Department of Children and Families or local licensing agency, as applicable, within a two year period and meet the criteria established in the COALITION'S SR Plan, pursuant to Rule 6M-9.115, F.A.C.

c. The COALITION has determined the PROVIDER eligible to participate in the Contracted Slots Program.

☐ Yes ☐ No ☒ NA

III. PROVIDER RESPONSIBILITIES AND SCOPE OF WORK

9. **Child Enrollment.** PROVIDER agrees to enroll eligible children for the SR Program only with authorization from COALITION which will be provided in the form of a child care certificate from the single statewide information system. PROVIDER also understands that it will not be reimbursed for services provided to a child beyond the service begin and end date identified by COALITION on the child care certificate, or if the child's eligibility is terminated prior to the end date. As described in s. 1002.87(2), F.S., PROVIDER also agrees to serve children enrolled into its SR Program according to the services and location established by COALITION on the child care certificate indicating authorized hours of care. In the event that PROVIDER has multiple locations, PROVIDER shall notify and obtain approval from COALITION prior to changing the location where the child shall be served.

10. **Child Care.** PROVIDER agrees to provide child care and to supervise enrolled children at the care level designated by the child care certificate received from the COALITION. Pursuant to 45 C.F.R s. 98.2, child care is defined as the care given to an eligible child by an eligible child care PROVIDER. PROVIDER will comply with all applicable state and federal laws, regulations and other standards and requirements in providing child care services under this agreement.

11. **Instruction and Activities.** In accordance with s. 1002.88(1)(b), F.S., PROVIDER agrees to offer instruction and activities to enhance the age-appropriate progress of each child in attaining the child development standards established by the *Florida Early Learning and Developmental Standards: Birth to Kindergarten,* Form OEL-SR 30, adopted by the Division of Early Learning in Rule 6M-4.700, F.A.C. PROVIDER agrees to include activities to foster brain development in infants and toddlers; provide an environment that is rich in language and appropriate and child-friendly music and filled with objects of various colors, shapes, textures, and sizes to stimulate visual, tactile, auditory, and linguistic senses; and include at least thirty (30) minutes of reading to children each day.

12. **General Health and Safety.**

a. PROVIDER agrees to provide a healthy and safe environment for children in care pursuant to s. 1002.88 F.S., Rule 6M-4.620, F.A.C, and all Forms adopted by reference, as applicable, and as verified pursuant to s. 402.311, F.S. Health and Safety requirements are specifically addressed in the administration of the Child Care and Development Block Grant pursuant to 45 CFR 98 and in each PROVIDER type attachment.

b. Supervision. PROVIDER agrees to provide minimum staff-to-children ratio by PROVIDER type at all times and direct supervision to ensure the health and safety of children in care.

c. Background Screening. PROVIDER agrees to background screening for the operator, program personnel, volunteers and substitutes pursuant to ss. 402.305 and 402.3055, F.S., and Rule 6M-4.620, F.A.C.

13. **Program Assessments and Quality Improvement Plans.**

a. Pursuant to s. 1002.82(2)(n), F.S., PROVIDER agrees to comply with program assessment

requirements defined in Rule 6M-4.740, F.A.C.

b. Quality Improvement Plan. If the PROVIDER is required to complete a Quality Improvement Plan during the contract period in accordance with Rule 6M-4.740, F.A.C. the PROVIDER agrees to the PROVIDER responsibilities outlined in Exhibit 3 of this contract. COALITION must notify PROVIDER in writing if it is required to complete a Quality Improvement Plan. The notice must identify the specific requirement(s) which PROVIDER is required to complete and set a deadline for completion of the Quality Improvement Plan. If PROVIDER has multiple sites, the requirement to complete a Quality Improvement Plan is designated in Exhibit 1.

c. The COALITION has determined the PROVIDER is required to participate in a Quality Improvement plan.

☐ Yes ☒ No

d. PROVIDER program assessment results and Quality Improvement Plans may be shared with other COALITIONS and REDLANDS CHRISTIAN MIGRANT ASSOCIATION (RCMA) that have an executed and current School Readiness contract with the PROVIDER for the purposes of minimizing the administrative burden on the COALITIONS and RCMA and the PROVIDER.

14. **Smoke Free Environment.** In accordance with Part C of Public Law 107-110 (No Child Left Behind), the "Pro-Children Act of 2001," no child care facility shall permit smoking within any indoor facility (or portion of such facility) operated by PROVIDER, to provide routine child care or early childhood development services to children. This does not apply to any portion of such facility that is used for a private residence. Individuals in violation are subject to a $1,000 fine, administrative compliance or both.

15. **Curricula.** In accordance with s. 1002.88(1)(f), F.S., PROVIDER agrees to use the following state-approved curriculum or curricula in the provision of the SR Program: Frog Street Pre-K Summer (4 to K), The Creative Curriculum for Preschool (3 to K) , edition or date: 2013, 6th edition (2016), Cloud edition, Guided Edition . If PROVIDER is using different curricula at different PROVIDER sites listed in Exhibit 1, PROVIDER must complete the column in Exhibit 1 indicating the name of the curriculum or curricula being used at each site. If PROVIDER is offering school age programs exclusively, PROVIDER may insert "Not Applicable" in the space provided. This requirement is not applicable to licensed PROVIDERs who only offer before or after school programs that include 4 year-olds.

16. **Character Development Program.** In accordance with s. 1002.88(1)(g), F.S., PROVIDER agrees to implement the following character development program to develop basic values, if not included in the PROVIDERS curricula: Sanford Harmony character education., edition or date: .

If PROVIDER does not use a professionally published character development program and it is not included in the approved curriculum the PROVIDER uses, describe the program here: __ .

If PROVIDER is using a different program at different PROVIDER sites listed in Exhibit 1, PROVIDER must complete the column in Exhibit 1 indicating the name of the character development program being used at each site. If PROVIDER is offering school age programs

exclusively, PROVIDER may insert "Not Applicable" in the space provided.

17. **Developmental Screenings.** In accordance with s. 1002.88(1)(i), F.S. and Rule 6M-4.720, F.A.C., Parent/PROVIDER must collaborate with COALITION to complete initial screening for each child, age birth to kindergarten entry, within forty-five (45) calendar days after the child's first or subsequent enrollment in the School Readiness Program, to identify a child who may need intervention practices. PROVIDER acknowledges that COALITION is responsible for initiating intervention practices in accordance with Rule 6M-4.720, F.A.C. PROVIDER and COALITION acknowledge that pursuant to s. 1002.84(5), F.S., screening shall not be a requirement of entry into the School Readiness Program and shall be only given with parental consent.

PROVIDER acknowledges that Parent/PROVIDER is responsible for conducting developmental screenings for each child age birth to sixty (60) months in accordance with Rule 6M-4.720, F.A.C.

Subsequent Screenings. PROVIDER acknowledges that Parent/PROVIDER is responsible for subsequent screenings. Subsequent screenings will be conducted annually at redetermination in accordance with Rule 6M-4.720, F.A.C.

18. **Prohibited Forms of Discipline.** In accordance with s. 1002.88(1)(j), F.S., PROVIDER agrees to implement minimum standards for child discipline practices that are age-appropriate and consistent with the requirements in s. 402.305(12), F.S. Such standards must provide that children not be subjected to discipline that is severe, humiliating or frightening. The discipline must not be associated with food, rest or toileting. Spanking or any other form of physical punishment is prohibited. Children may not be denied active play as a consequence of misbehavior.

19. **Child Immunizations and Health Screenings.** In accordance with s. 1002.88(1)(k), F.S., within thirty (30) calendar days of enrolling a child, PROVIDER agrees to obtain and retain information from the parent regarding the child's age-appropriate immunizations, physical development and other health requirements as indicated on the Student Health Examination form DH 3040 and Florida Certification of Immunization form Part A-1, B, or C DH 680 or the Religious Exemption from Immunization form DH 681.

20. **Program Operation.** In accordance with s. 1002.88(1)(l), F.S., if PROVIDER offers before-school or after-school programs, PROVIDER agrees those programs shall meet or exceed the requirements of s. 402.305(5), (6), and (7), F.S. In accordance with s. 1002.88(1)(r), F.S., and as identified in Exhibit 5, PROVIDER agrees to operate on a full-time and part-time basis and provide extended-day and extended-year services to the maximum extent possible without compromising the quality of the program to meet the needs of parents who work.

21. **Workers' Compensation and Reemployment Assistance.** In accordance with s. 1002.88(1)(o), F.S., PROVIDER agrees to obtain and maintain any required workers' compensation insurance under Chapter 440, F.S., and any required reemployment assistance or unemployment compensation coverage under Chapter 443, F.S.

22. **Sign-In/Sign-Out Process.** PROVIDER agrees to maintain daily attendance documentation, including a documented "sign-in/sign-out" process in accordance with Rule 6M-4.500(1)(c), F.A.C. which accurately documents attendance and absences. PROVIDER agrees to retain the attendance documentation in accordance with COALITION's records retention requirement

established in accordance with s. 1002.84(10), F.S.

23. **Child Absences.** In accordance with s. 1002.87(8), F.S., PROVIDER agrees to notify COALITION in writing if a child enrolled is absent for five (5) consecutive days with no contact from the parent by the close of the fifth (5th) day. In accordance with ss. 1002.81(5) and 1002.87(7), F.S., if the need for care cannot be re-established, then the COALITION will notify the PROVIDER and the parent that School Readiness funding will be discontinued. The end of eligibility for funded child care services will be fourteen (14) days from the fifth (5th) day that the child was not in attendance with no contact from the parent.

24. **Rilya Wilson Act and At-Risk Children.** PROVIDER agrees to abide by the provisions of the "Rilya Wilson Act" (s. 39.604, F.S.) for each at-risk child under the age of school entry who is enrolled in the School Readiness Program.

25. **Parental Choice.** PROVIDER agrees that the parent has the right to choose the PROVIDER of child care services for his/her children. In the event the parent chooses to change to a different SR PROVIDER, it is within the parent's rights to do so, except as limited by s. 1002.84(8), F.S., as described in paragraph 55.c.

26. **Parental Access.** PROVIDER agrees to afford authorized parents unlimited access to their children in SR Programs, during normal hours of PROVIDER operation and whenever the children are in the care of the PROVIDER. Access may be subject to appropriate safety procedures.

27. **Single Statewide Information System.** PROVIDER agrees to utilize the single statewide information system as referenced in s. 1002.82(2)(q), F.S., as available, to submit information and updates regarding the SR Program. The PROVIDER shall register and execute this Contract on the PROVIDER Portal found on https://PROVIDERservices.floridaearlylearning.com.

28. **Child Care Resource and Referral.** PROVIDER agrees to participate in the annual update process coordinated by each Child Care Resource and Referral agency as described in Rule 6M-9.300(8), F.A.C.

29. **Direct Deposit.** PROVIDER agrees to provide information necessary to facilitate direct deposit in order to receive SR reimbursement for services rendered. PROVIDER agrees to provide alternative reimbursement arrangements if PROVIDER chooses to opt out of Direct Deposit, however, the reimbursement may be delayed up to 21 calendar days should the PROVIDER choose to opt out.

30. **Contracted Slots**. If applicable, does the eligible PROVIDER, pursuant to paragraph 8, elect to participate in the Contracted Slots Program? By selecting "Yes" PROVIDER agrees to the PROVIDER responsibilities outlined in Exhibit 4.

☐ Yes ☒ No

31. **Orientation**. PROVIDER agrees to participate in a SR Program Orientation conducted by the COALITION prior to the execution of this Contract, if offered by the COALITION.

32. **Child Assessment**. If applicable, the eligible PROVIDER, agrees to conduct child assessments using a reliable assessor as defined by the child assessment tool, that meet the criteria described in s. 1002.82(2)(k), F.S., at least three times per year and will submit valid and reliable data to the single statewide information system. PROVIDER agrees to conduct child assessments in accordance with Rule 6M-4.500(11), F.A.C. using the TS Gold as the assessment tool. If the PROVIDER selects to conduct child assessments, PROVIDER understands the requirements of the rule must be met to receive the child assessment differential.

☒ Yes ☐ No

If PROVIDER has multiple sites listed in Exhibit 1, PROVIDER must complete the column in Exhibit 1 indicating if PROVIDER conducts child assessments at each site.

33. **Deliverables**

Deliverable	Tasks and Activities	Due Date	Payment
1. One month of child care services	Child enrollment activities per the requirements in section III	Monthly	Per the level of service: established by the child care certificate provided to the PROVIDER by the COALITION; at the rates specified in Exhibit 5: PROVIDER Reimbursement Rates; and documented through an approved monthly attendance report
	Instruction and activities per the requirements in section III		
	Health and safety activities per the requirements in section III		
	Use of curriculum per the requirements in section III		
	Character development activities per the requirements in section III		
2. Monthly attendance report	Monthly attendance report submitted by the PROVIDER to the COALITION per the requirements in section VII	Monthly by the day indicated in section VII	N/A
3. Proof of Developmental Screening Applies to PROVIDERs responsible for developmental screening as indicated in section III Proof of Developmental Screening (continued)	**If applicable:** Developmental screenings for each child age birth to sixty (60) months per the requirements in section III.	Within 45 days after the child's first or subsequent enrollment in the School Readiness Program	N/A
	Subsequent screenings conducted annually at redetermination.	Annually	
	PROVIDER shall submit the child's screening results to the COALITION.	In accordance with Rule 6M-4.720, F.A.C.	
	PROVIDER shall enter the data into an electronic system.		
	PROVIDER shall provide in writing the screening results with concerns for each child to the child's parent.	In accordance with Rule 6M-4.720, F.A.C.	

IV. COALITION RESPONSIBILITIES

34. **Training and Technical Assistance.** COALITION will notify PROVIDER of the availability of training, technical assistance, and other targeted assistance in support of the provision of quality SR services.

35. **Developmental and Subsequent Screenings.** Applicable if PROVIDER is responsible for Developmental Screenings and Subsequent Screenings as indicated in paragraph 17. In the event the single statewide information system is non-operational, COALITION shall give notification to PROVIDER of each child that must be screened in accordance with 6M-4.720, F.A.C. COALITION will have staff persons available to explain screening results if requested by a parent.

36. **Child Eligibility.** COALITION has the responsibility for determining the eligibility of children enrolling in the SR Program. COALITION will issue forms that make up a child care certificate (also known as a payment certificate), as described in s. 1002.82(8)(b) and (c), F.S., to the parent of each eligible child who enrolls in the SR Program.

37. **Limitations on Authority.** COALITION may not impose any requirement on PROVIDER that exceeds the authority provided under Chapter 1002, F.S., or rules adopted pursuant to Chapter 1002, F.S.; or require PROVIDER to administer a child assessment.

V. MONITORING, AUDITING AND ACCESS

38. **Monitoring.**

a. COALITION will monitor PROVIDER for compliance with this Contract and the provisions governing the SR Program listed in paragraph 5, in accordance with s. 1002.85(2)(h), F.S. PROVIDER will be monitored in accordance with the COALITION monitoring plan, or in response to a parental complaint using the Form DEL-SR20M incorporated by Rule 6M-4.630, F.A.C.

b. PROVIDER monitoring results may be shared with other COALITIONS that have an executed and current School Readiness contract with the PROVIDER for the purposes of minimizing the administrative burden on the COALITIONS and the PROVIDER.

39. **Physical Access.** PROVIDER agrees to allow the Division of Early Learning, the Department of Children and Families or Local Licensing Agency, if applicable, and COALITION staff or sub-contractors immediate access to the facilities and spaces used to offer the SR Program during normal business hours, except as otherwise restricted by government facilities.

40. **Records Access.** PROVIDER agrees to allow COALITION staff or sub-contractors, the Department of Children and Families or Local Licensing Agency, if applicable, the Division of Early Learning or the United States Department of Health and Human Services to inspect and copy records pertaining to the SR Program during normal business hours and upon request by COALITION, the Department of Children and Families, the Division of Early Learning or the United States Department of Health and Human Services. Records that are stored off-site shall be provided within seventy-two (72) hours.

VI. MAINTENANCE OF RECORDS, DATA, AND CONFIDENTIALITY

41. **Record Confidentiality.** PROVIDER agrees to protect the confidentiality of child and family records. PROVIDER agrees to have all staff complete confidentiality agreements and have processes in place to protect the privacy of child and family information. Confidentiality agreements will be maintained by the PROVIDER and provided to the COALITION upon request. Information associated with the SR Program shall only be made available in accordance with the restrictions of s. 1002.97, F.S. For the purposes of records of children

enrolled in the SR Program, this Contract is considered an interagency agreement for the purpose of implementing the SR Program as described in s. 1002.97(3)(g), F.S. Accordingly, to the extent that PROVIDER receives School Readiness records in order to carry out its official functions, PROVIDER must maintain and protect the data as required in s. 1002.97, F.S., and as explained below. Individuals and organizations eligible to receive records include PROVIDER, the parent, COALITION, Division of Early Learning, and other entities identified in s. 1002.97, F.S.

42. **Record Maintenance.** PROVIDER agrees to maintain records, including sign in and sign out documentation, enrollment and attendance certification, documentation to support excused absences and proof of parent co-payments for children funded by the SR Program. The records must be maintained for audit purposes for a period of five (5) years from the date of the last reimbursement request for that fiscal year or until the resolution of any audit findings or any litigation related to this Contract, whichever occurs last. PROVIDER may maintain records in an electronic medium and if the PROVIDER does so, then the PROVIDER shall back up records on a regular basis to safeguard against loss.

43. **Record Transfer on Termination.** In the event that PROVIDER permanently ceases to offer the SR Program before the conclusion of the retention period for SR records as described in paragraph 42, whether as a result of unilateral or mutual termination of PROVIDER's eligibility to offer the SR Program or as a result of PROVIDER ceasing to do business, PROVIDER shall transfer all SR records required to be maintained under paragraph 42 to COALITION no later than the close of business on the day PROVIDER ceases to offer the SR Program. Failure to remit all SR Program records required to be maintained will result in COALITION withholding final payment until the requirements of this paragraph are met.

VII. COMPENSATION AND FUNDING

44. **Method of Payment.** PROVIDER reimbursement for eligible children will be based on the child care certificate (also known as a payment certificate) issued by COALITION and presented by a parent, and through the use of the procedures outlined herein.

45. **Reimbursement Rates Established.** PROVIDER agrees to provide documentation of its published private child care rates included in Exhibit 5. PROVIDER agrees to accept the approved PROVIDER reimbursement rate established by COALITION and approved by Division of Early Learning, identified in Exhibit 5. PROVIDER is paid based on budget availability, at the approved PROVIDER reimbursement rate less any parent co-payments assessed by COALITION as reflected on the child care certificate.

46. **Gold Seal Rate.** PROVIDER agrees to provide documentation of its Gold Seal Quality Designation. Gold Seal PROVIDERs shall receive the Gold Seal rate for all care levels which have received a Gold Seal Quality Designation pursuant to s. 1002.945(6), F.S., and Rule 6M-4.500, F.A.C., as identified in Exhibit 5 of this contract.

47. **Quality Performance Incentive Rate.** If PROVIDER is not on a Quality Improvement Plan, the PROVIDER will receive a Quality Performance Incentive Rate pursuant to s. 1002.82(2)(o), F.S. and Rule 6M-4.500, F.A.C., as identified in Exhibit 5 of this contract.

48. **Child Assessment Rate.** Eligible PROVIDERS that agree to conduct child assessments pursuant to paragraph 32 of this contract will receive a Child Assessment rate pursuant to s. 1002.82(2)(o), F.S. and Rule 6M-4.500, F.A.C., as identified in Exhibit 5.

49. **Contracted Slots Rate**. Eligible PROVIDERS, pursuant to paragraph 8 of this contract will receive the Contracted Slots Rate pursuant to Rule 6M-4.500, F.A.C., as identified in Exhibit 5, if applicable.

50. **Special Needs Rate.** PROVIDER may receive a special needs rate identified in Exhibit 5 when providing services to a child with an identified special need in accordance with Rule 6M-4.500, F.A.C.

51. **Registration Fees.** If a PROVIDER indicates in Exhibit 5 that it charges a registration fee, the COALITION shall pay the PROVIDER a registration fee for each child enrolled in the School Readiness Program in accordance with Rule 6M-4.500, F.A.C.

52. **Rate Changes and Limitations.** PROVIDER agrees to report any changes in its published child care rates or its Gold Seal status, if applicable. In the event that any information submitted by PROVIDER in Exhibit 5 changes, PROVIDER must notify COALITION in writing of the change 14 days prior to the change. COALITION may amend PROVIDER's reimbursement rate based on the information submitted by PROVIDER or any of the factors identified in this paragraph. COALITION must notify PROVIDER, in writing, of any change in reimbursement rate at least thirty (30) calendar days before the change is implemented.

53. **Rates and Fees for Parents.** PROVIDER acknowledges that it is prohibited from charging parents receiving SR services a higher rate than that charged to private pay parents. In addition to the parent co-payment assessed by COALITION, PROVIDER must provide the parent with a list of any fees it charges and, if applicable, written notice of the difference between the private pay rate and SR reimbursement, prior to the parent enrolling his/her child in PROVIDER's SR Program. PROVIDER is prohibited from charging any fees other than the parent co-payment or those fees provided to the parent on the fee list described above.

54. **Military Subsidies.** PROVIDER agrees that it will notify COALITION if it receives military subsidy payments through or from the Child Care Aware of America© (formally NACCRRA) or any legal successor organizations, on behalf of any child enrolled in PROVIDER's SR Program. PROVIDER understands that its SR reimbursement rate may be changed as a result of receipt of such military subsidy payments. If PROVIDER fails to report receipt of such military subsidy payments, PROVIDER will be subject to fraud investigation for violation of the requirements of the SR Program.

55. **Co-payment.** As required by s. 1002.84(9), F.S., PROVIDER shall collect the assessed parent co-payment or graduated phase-out co-payment in accordance with Rule 6M-4.400, F.A.C., from the parent.

    a. **Co-payment Amount or Graduated Phase-Out Co-payment Amount.** The amount of the co-payment or graduated phase-out co-payment which must be collected for each child is included on his or her child care certificate. In the event that an assessed parent co-payment or graduated phase-out co-payment is changed by COALITION, COALITION will send the PROVIDER written notice of the change. Only co-payment or graduated phase-out co-payment changes from the COALITION are valid.

    b. **Co-payment or Graduated Phase-out Co-payment Assessment and Collection.** Assessed parent co-payments or graduated phase-out co-payments are automatically deducted from PROVIDER's monthly reimbursement. PROVIDER is required to collect

parent co-payments or graduated phase-out co-payments.

c. **Co-payment or Graduated Phase-out Co-payment Documentation.** PROVIDER must give the parent a receipt for each co-payment or graduated phase-out co-payment made by the parent and retain receipt records for all child care co-payments or graduated phase-out co-payments. Upon request, PROVIDER shall provide a current accounting and copy of co-payment or graduated phase-out co-payment receipt records to the COALITON. COALITION will use this documentation to ensure parents who transfer their children to another child care PROVIDER have met their co-payment or graduated phase-out co-payment obligations before receiving additional School Readiness services.

56. **Holiday Schedule.** PROVIDER agrees to follow the holiday schedule approved by COALITION for PROVIDER's program, which includes up to 12 days per year as set forth in Exhibit 6: Holiday Schedule and understands that these are the only holidays for which PROVIDER will receive reimbursement. Pursuant to Rule 6M-4.500, F.A.C., reimbursement may be made for up to twelve (12) recognized holidays per year.

57. **Attendance Documentation.** PROVIDER agrees to document daily attendance and submit monthly attendance reports for payment. PROVIDER agrees to submit all required attendance records to COALITION on or before the third (3rd) business day of each month. If the due date falls on a holiday, PROVIDER agrees to submit all required attendance records to COALITION on the preceding business day. Records submitted late will be processed and paid in the next open payment cycle.

58. **Reimbursement Summary Review.** PROVIDER agrees to review the reimbursement summary provided with the monthly reimbursement statement. PROVIDER agrees to report to COALITION any discrepancy, overpayment, or underpayment within sixty (60) calendar days of transmission of the reimbursement summary.

59. **Emergency Temporary Closure.** PROVIDER agrees all requests for compensation for temporary closures beyond PROVIDER's control will be handled in accordance with Rule 6M-4.501, F.A.C.

60. **Disallowed Costs.** PROVIDER understands expenditures submitted for reimbursement shall be disallowed if PROVIDER does not adhere to the provisions governing the SR Program as described in paragraph 5. Any disallowed expenditure may be deducted from any future reimbursement. PROVIDER agrees to return to COALITION any funds received as a result of error or overpayment or disallowed cost. If PROVIDER ceases to offer the SR Program before the payment is fully recovered, PROVIDER agrees to return the funds it was overpaid. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts and restitution.

61. **Reconciliation.** PROVIDER agrees that, if the reconciliation of services and payments reveals that PROVIDER received payments in excess of the amount owed to PROVIDER, COALITION will offset the overpayment against the final payment owed to PROVIDER for the program year and any future payments issued to PROVIDER for early learning programs. If PROVIDER ceases to offer early learning programs before the repayment is fully offset, PROVIDER agrees to return the funds. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts.

62. **Head Start Agencies.** If PROVIDER is a Head Start Agency, PROVIDER understands that, in

accordance with federal law, PROVIDER's Head Start programs must be "in addition to, and not in substitution for, comparable services previously provided without Federal assistance." (42 U.S.C., s. 9835(c))

63. **Title 20 Schools.** If PROVIDER receives federal funds under Title 20, United States Code, ss. 6311-6322, PROVIDER understands that, in accordance with federal law, PROVIDER may use "Federal funds to supplement, [but] not [to] supplant non-Federal funds." (20 U.S.C., s. 6314(a)(3)(B))

VIII. FINANCIAL CONSEQUENCES

64. **Financial Consequences.** As a result of PROVIDER's failure to provide the minimum level of services required by this Contract, COALITION shall temporarily withhold reimbursement, disallow all or part of services not in compliance with the terms of this contract or terminate the contract.

IX. NONDISCRIMINATION

65. **Discrimination Prohibited.** PROVIDER agrees not to discriminate against children, families and staff on the basis of race, national origin, ethnic background, sex, religious affiliation, or disability. PROVIDER will comply with the terms of 45 C.F.R. §98.49 regarding non-discrimination against staff persons on the basis of religion.

X. NONCOMPLIANCE, PROBATION AND TERMINATION

66. **Noncompliance Determination.**

a. **Corrective Action Notice.** If COALITION determines PROVIDER has failed to comply with the provisions governing the SR Program as described in paragraph 5, or the requirements of this Contract, and COALITION concludes that corrective action will resolve the failure to comply, COALITION must notify PROVIDER in writing. ("Corrective action" means implementation of specific action(s) designed to correct the failure to meet a specific requirement.) The notice must identify the specific requirement(s) which PROVIDER failed to meet and describe how PROVIDER failed to meet each requirement. In addition, the notice must provide a detailed description of any required corrective action and set a deadline for completion of the corrective action. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 76. Upon determining that the PROVIDER has satisfactorily completed the corrective action, the COALITION shall notify the PROVIDER in writing. If the PROVIDER has not satisfactorily implemented its corrective actions by the end of this CONTRACT, the PROVIDER will still be held accountable for implementing the remainder of the corrective actions accepted under the previous contract if the PROVIDER remains eligible to deliver the School Readiness Program and executes a new CONTRACT with the COALITION.

b. **Probation.** If COALITION concludes that PROVIDER has received a corrective action notice for the same violation two or more times or have had multiple corrective action plans within the contract year or if the corrective action plan is not completed within the prescribed timelines, PROVIDER shall be placed on probation for a period up to six (6) months. Probation may include one or more of the following conditions: training or staff development, monitoring or technical assistance by COALITION or submission of

documentation related to the violation. COALITION must notify PROVIDER in writing of the terms and duration of the probation, including required timelines. The terms of the probation must correlate to the basis of the corrective action. If the PROVIDER has not satisfactorily completed the terms of its probation by the end of this CONTRACT, the PROVIDER will still be held accountable for the terms of the probation of the previous contract if the PROVIDER remains eligible to deliver the School Readiness Program and executes a new CONTRACT with the COALITION.

67. **Termination for Cause.**

a. **Basis of Termination for Cause.** PROVIDER agrees that COALITION has the right to terminate this Contract for cause at any time. The following are grounds for termination for cause: (a) Action, or lack of action, which threatens the health, safety or welfare of children or citation for a Class I violation by the Department of Children and Families or local licensing agency, as applicable (b) The material failure to comply with one or more of the terms of this Contract, including, but not limited to, failure to verify all new hires work authorizations status using E-Verify system as described in paragraph 7 above, failure to implement the Quality Improvement Plan, corrective action or comply with the terms of probation as described in paragraph 66 above; (c) The refusal to accept any notice described under this Contract which COALITION is required to send to PROVIDER; or (d) Reasonable or probable cause for COALITION to suspect that fraud has been committed by PROVIDER as described in paragraph 75.

b. **Notice of Termination for Cause.** In order to terminate PROVIDER for cause, COALITION must send a written notice of termination for cause to PROVIDER. Such notice must be sent, with proof of delivery, at least five (5) business days before termination. The notice must state the date of, and the specific basis for, termination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 76. Notwithstanding PROVIDER's refusal of delivery of the notice, this Contract shall be terminated on the date identified in the notice. COALITION shall document any refusal of delivery.

68. **Emergency Termination.** COALITION must immediately terminate this Contract on an emergency basis upon notification by the Department of Children and Families (DCF) or local licensing agency of actions or inactions of a PROVIDER that pose an immediate and serious danger to the health, safety, or welfare of children. COALITION will terminate this Contract on an emergency basis by sending PROVIDER written notice of emergency termination at least twenty-four (24) hours prior to termination. The written notice must specifically state the basis of COALITION's determination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 76.

69. **Termination for Health and Safety Violations.** PROVIDER agrees that COALITION has the right to terminate this Contract based on Health and Safety violations, verified by the Department of Children and Families or if applicable, the Local Licensing Agency or United States Department of Defense, in accordance with ss. 1002.82 and 1002.84, F.S., and Rule 6M-4.620, F.A.C., and applicable adopted forms. This is considered termination for cause and is subject to the notice requirements of paragraph 67(b).

70. **Termination and Revocation of Eligibility for Program Assessment.**

a. PROVIDER agrees that COALITION shall terminate this Contract if the PROVIDER

refuses to participate in program assessment requirements, refuses to participate in Quality Improvement Plan or fails to maintain the Contract Minimum Threshold Score on the Program Assessment, in accordance with Rule 6M-4.741, F.A.C., for a period of up to five (5) years, unless the COALITION has determined the PROVIDER essential to meeting local child care capacity needs based on the Community Assessment as approved in the COALITION SR Plan pursuant to Rule 6M-9.115, F.A.C. Termination under this paragraph is subject to the notification requirements of Rule 6M-4.740, FAC.

b. In determining whether to revoke PROVIDER'S eligibility and the duration of the revocation, the COALITION shall consider the following factors: the severity of the PROVIDER'S actions leading to the termination of the contract, the health, safety and welfare of children enrolled at the PROVIDER, the financial impact of the PROVIDER'S actions, the impact that the revocation would have upon the local community, consistency with COALITION'S actions against other PROVIDERS for similar violations of the Contract or program requirements, the length of time that PROVIDER provided services under contract with the COALITION, and whether the PROVIDER had previously violated the terms of this Contract and prior contracts with the COALITION. COALITION shall provide notice of its intent to revoke PROVIDER'S eligibility at the same time that it provides written notice of intent to terminate the contract to PROVIDER.

71. Revocation of Eligibility.

a. In accordance with s. 1002.88(2), F.S., if PROVIDER's Contract is terminated under paragraph 67, 68, or 69, COALITION may revoke PROVIDER's eligibility to deliver the School Readiness Program for a period of five (5) years. The only statutorily authorized period of revocation is five (5) years (s.1002.88(2), F.S.). In determining whether to revoke PROVIDER'S eligibility, the COALITION shall consider the following factors: the severity of the PROVIDER'S actions leading to the termination of the contract, the health, safety and welfare of children enrolled at the PROVIDER, the financial impact of the PROVIDER'S actions, the impact that the revocation would have upon the local community, consistency with COALITION'S actions against other PROVIDERS for similar violations of the Contract or program requirements, the length of time that PROVIDER provided services under contract with the COALITION, and whether the PROVIDER had previously violated the terms of this Contract and prior contracts with the COALITION. COALITION shall provide notice of its intent to revoke PROVIDER'S eligibility at the same time that it provides written notice of intent to terminate the contract to PROVIDER. For multi-site providers, such as corporate chains or school districts, School Readiness program ineligibility is per site and may not apply to all locations unless specifically determined otherwise by the coalition.

b. The PROVIDER agrees that in the event that this contract is terminated under the provisions of paragraphs 67, 68, or 69, and the PROVIDER'S eligibility is not revoked for a period of five (5) years under paragraph 70 part a, the parties may not enter into another contract for School Readiness services for the remainder of the contract term of this contract.

72. Termination of Contract by PROVIDER. PROVIDER and COALITION may agree to terminate this Contract by mutual consent or PROVIDER may unilaterally terminate this Contract at will. Written notice of termination must be given at least thirty (30) calendar days before the termination date in order for the COALITION to make alternative arrangements for uninterrupted services for children served under this Contract. If sufficient notice of

termination is not provided, COALITION may refuse to issue the final reimbursement payment to PROVIDER. If PROVIDER unilaterally terminates this Contract during the pendency of an inquiry due to suspected noncompliance with parts V and VI of chapter 1002, of the Florida Statues, and Chapters 6M, Florida Administrative Code, the COALITION may revoke the PROVIDER'S eligibility to offer the SR Program for a period of 5 years in accordance with s.1002.88(2), F.S., if the noncompliance is upheld by the early learning COALITION review committee.

73. **Legislative Appropriation.** Any obligation for payment under this Contract is contingent upon an appropriation by the Florida Legislature. If funds required to finance this Contract are unavailable, COALITION shall terminate this Contract after providing written notice, with proof of delivery, at least twenty-four (24) hours before termination of this Contract. In the event of termination of this Contract under this paragraph, PROVIDER shall be paid for the documented SR hours completed prior to termination of this Contract.

74. **Eligible Child Care PROVIDER.** In order to receive state or federal funds under this Contract, PROVIDER must be an eligible child care PROVIDER as defined under 45 C.F.R. §98.2. Failure to maintain status as an eligible child care PROVIDER shall be considered an immediate and serious danger to the health, safety, or welfare of children, which is grounds for emergency termination of this Contract as described in paragraph 68. PROVIDER certifies that each location at which PROVIDER offers the SR Program is an eligible child care PROVIDER. PROVIDER agrees to notify COALITION immediately if it ceases to be an eligible child care PROVIDER.

75. **Fraud.**

a. **Payment Certificate Fraud Investigation.** In accordance with s. 1002.82(8)(d), F.S., if it is determined that PROVIDER has given any cash or other consideration to the beneficiary in return for receiving a payment certificate, COALITION or its fiscal agent shall refer the matter to the Department of Financial Services pursuant to s. 414.411, F.S., for investigation.

b. **Suspension or Termination for Suspected Fraud.** In accordance with s. 1002.91(4), F.S., COALITION may suspend or terminate PROVIDER from participation in the School Readiness Program when it has reasonable cause to believe that PROVIDER has committed fraud. PROVIDER may request a review of COALITION's determination to suspend PROVIDER as described in paragraph 76. This review shall be limited to a determination of whether the COALITION has reasonable belief fraud occurred. If suspended, PROVIDER shall remain suspended until the completion of any investigation by the Division of Early Learning, the Department of Financial Services, or any other state or federal agency, and any subsequent prosecution or other legal proceeding.

c. **Termination for Fraud.** In accordance with s. 1002.91(5), F.S., if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., the COALITION shall refrain from contracting with, or using the services of, PROVIDER for a period of five (5) years. In addition, COALITION shall refrain from contracting with, or using the services of, any PROVIDER that shares an officer or board director with a PROVIDER that is convicted of, found guilty

of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S. for a period of five (5) years.

d. **Termination for National Disqualification.** In accordance with s. 1002.91(7), F.S., if PROVIDER is placed on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause. In addition, if PROVIDER shares an officer or board director with a PROVIDER that is on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause.

76. **Due Process Procedures.** PROVIDER may request a review of determinations made by COALITION under this Contract. Reviews will be conducted in accordance with Exhibit 7: Due Process Procedures. While a request for a review is being examined, PROVIDER is not required to implement corrective action. In accordance with s. 1002.82(2)(m), F.S., PROVIDER may not offer any School Readiness services while a request for a review regarding termination of PROVIDER's School Readiness Contract is being examined.

77. **Severability of PROVIDER Location.** If PROVIDER has executed this Contract on behalf of multiple locations and one or more of the locations is terminated pursuant to Section X of this Contract, then in lieu of re-executing a new contract for the remaining locations, COALITION may modify Exhibit 1 to indicate which location(s) previously part of this Contract has been removed by submitting an amendment on Form DEL-SR 20A. This Contract shall remain in full force and effect as to all other locations on Exhibit 1 which have not been stricken.

78. **Litigation and Venue.** In the event that PROVIDER believes that this Contract has been inappropriately terminated, or in the event of a breach of this Contract, any available remedies may be pursued in a court of competent jurisdiction. COALITION and PROVIDER agree that any litigation related to this Contract which is brought by COALITION or PROVIDER will be brought in a county within COALITION's geographical service area.

XI. NOTIFICATION

79. **Information Change Notification.** PROVIDER agrees that it will comply with each of the following notification requirements:

a. Providing notice to the COALITION of changes in contact or program information within fourteen (14) calendar days.

b. Providing notice to the COALITION of a request for an additional program assessment in accordance with Rule 6M-4.740. PROVIDER acknowledges additional assessments are at the PROVIDER's expense. The cost of the additional program assessment charged by the coalition: $425.00 .

c. Providing notice to the COALITION of temporary emergency closure by the close of business the first day that the closing occurs. Providing notice to the COALITION of subsequent reopening of the SR Program within two (2) business days of reopening.

d. Providing notice to the COALITION of permanent business closings or changes in business location or ownership must be reported at least thirty (30) calendar days prior to changes.

80. **CCR&R Participation.** PROVIDER agrees to update program and business information annually using the single statewide information system for inclusion in the Child Care Resource and Referral Network. PROVIDER agrees to provide the COALITION with up-to-date business and contact (including emergency contact) information on an ongoing basis throughout the contract year using the single statewide information system.

81. **Unusual Incident Notification.** PROVIDER agrees to report unusual incidents to COALITION by no later than the close of business on the next business day of the unusual incident and to submit a written report to COALITION within three (3) business days from the date of the incident. For licensed PROVIDERs, sending a copy of the incident report submitted for DCF to COALITION shall constitute compliance with this paragraph. An unusual incident is any significant event involving the health and safety of children under PROVIDER's care. Examples of unusual incidents include: accusations of abuse or neglect against PROVIDER or PROVIDER's staff; the injury of a child which requires professional medical attention at PROVIDER's site or written notification from the child's parent that the child received professional medical attention; and when PROVIDER receives notice of litigation where PROVIDER is named party or defendant and which relates to the PROVIDERs operation at any location at which SR services are being provided.

82. **Notification of Disqualification or Public Assistance Fraud.**

a. PROVIDER shall notify COALITION within five (5) calendar days if the PROVIDER is placed on the United States Department of Agriculture National Disqualified List, or if PROVIDER shares an officer or board director with a PROVIDER that is on the United States Department of Agriculture National Disqualified List.

b. PROVIDER shall notify COALITION within five (5) calendar days if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S.

83. **Contact Persons.**

a. **COALITION Contact.** The representative for COALITION for the purposes of this Contract is Alicia Williams-Baltzell who can be contacted at (904) 726-1500 or by email at awilliams@ecs4kids.org.

b. **PROVIDER Contact.** The representative for PROVIDER for the purposes of this Contract is Lisa A Koburger who can be contacted at (904) 945-1603 or by email at lisa.koburger@bakerk12.org.

c. **Contact Change.** In the event that either party designates different representatives after execution of this Contract, notice of the name and contact information of the new representative will be rendered in writing to the other party within ten (10) calendar days of change.

XII. INDEMNIFICATION

84. **Indemnification.** PROVIDER shall be fully liable for and indemnify, defend and hold

harmless COALITION, the Division of Early Learning and all of their officers, directors, agents, contractors, subcontractors and employees from and against any and all third-party claims, suits, actions, damages, judgments and costs that arise whether in law or in equity, from any of the PROVIDER's agents, subcontractors or employees' acts, actions, neglect or omission during the performance or operations under this Contract or any subsequent modification thereof. This includes attorney's fees and costs. This indemnification holds whether liability is direct or indirect and whether damage is to any person or real or personal tangible or intangible property. If PROVIDER is a state agency, or subdivision thereof, as defined in s. 768.28(2), paragraph is limited to the extent permitted by s. 768.28, F.S.

XIII. SEVERABILITY

85. **Severability.** If any provision of this Contract is held to be unenforceable by a court of competent jurisdiction, the remaining terms and conditions remain in full force and effect.

XIV. AMENDMENTS

86. **Only Authorized Amendments.** No attachments, or supplements to this Contract are authorized or permitted, except those specifically incorporated by reference in this form, including Exhibit 1: PROVIDER Location List; Exhibit 2: Required Documentation; Exhibit 3: Quality Improvement Plan Selection; Exhibit 4: Contracted Slots Program; Exhibit 5: PROVIDER Reimbursement Rates; Exhibit 6: Holiday Schedule; Exhibit 7: Due Process Procedures; and Form DEL-SR 20L, Form DEL-SR 20LE, or Form DEL-SR 20FFN, as described in paragraph 7. No amendments to this contract are authorized or permitted except for those amendments made with the execution of Form DEL-SR 20A (School Readiness PROVIDER Contract Amendments).

(Remainder of this page intentionally left blank.)

XV. EXECUTION OF CONTRACT

In accordance with s. 1002.88(1)(q), F.S., PROVIDER has caused this Contract to be executed as of the date set forth in Paragraph 1. By signing below, PROVIDER hereby certifies that PROVIDER has read and understood this Contract. PROVIDER certifies that all information provided is true and correct and agrees that noncompliance with the requirements of the School Readiness Program including, but not limited to the requirements of this Contract, and all Exhibits and authorized attachments, shall result in corrective action, withholding of funds, or termination of this Contract at the discretion of COALITION, in accordance with Section X.

Warranty of Authority. Each person signing this contract warrants that he or she is duly authorized to do so and to bind the respective party to the contract.

Lisa A Koburger	Lisa A Koburger
Signature of President/Vice President/ Secretary/Officer/Owner/Principal/or Other Authorized Representative	**Print Name**
[X] By Electronic Signature	
PreK/VPK Coordinator	6/9/2022 3:41:01 PM
Title	**Date**
PROVIDER's Additional Signatory (If required by the PROVIDER)	**Print Name**
[ ] By Electronic Signature	
Title	**Date**

COALITION has caused this Contract to be executed as of the date set forth in paragraph 1.

Brittney Spangler	Brittney Spangler
Signature of Authorized COALITION Representative	**Print Name**
[X] By Electronic Signature	
Senior Director of Programs	6/17/2022 4:26:04 PM
Title	**Date**

** Electronic signature: By providing this electronic signature I attest that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures. I confirm that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature.*

Exhibit 1: Provider Location List

Provider Name: Baker County Pre-K/Kindergarten Center -L

If PROVIDER is executing this Contract on behalf of one physical location, mark this Exhibit "Not Applicable" in the box below.

[X] Not Applicable.

If PROVIDER is a school district executing a single Contract on behalf of multiple public school School Readiness (SR) Program providers or if PROVIDER is executing a single Contract on behalf of multiple private SR sites within COALITION's service area, PROVIDER shall complete a Provider Location List in a table format with the following rows:

A. Location Number (optional)
B. Location Legal Name
C. Doing Business As Name (if applicable)
D. Physical Address
E. Employer Identification Number (EIN)
F. Composite Program Assessment Score
G. Curriculum (Date/Edition)
H. Character Development (Date/Edition)
I. Conducts Child Assessments (Yes/No)
J. Child Assessment Tool Used
K. Site Exempt From Program Assessment (Yes/No)
L. Site Waived Exemption (Yes/No)
M. Site on a Quality Improvement Plan (Yes/No)
N. Site Waived Biennial Status for Program Assessment (Yes/No)

Official Use Only (for COALITION use).

The COALITION will only contract with locations that are eligible to offer the SR Program.

Exhibit 2: Required Documentation

Provider Name: Baker County Pre-K/Kindergarten Center -L

PROVIDER must mark the appropriate box in each section or subsection below. In addition, if PROVIDER is executing this Contract on behalf of multiple public schools or private provider sites, PROVIDER must mark the documentation with the corresponding Location Number from Exhibit 1.

1. Private Child Care Rates
   - ☒ PROVIDER has provided a copy of its private child care rate information to COALITION with this Contract.

2. Gold Seal Rates
   - ☒ PROVIDER has provided a copy of documentation with appropriate age designation related to its Gold Seal status, if applicable, to COALITION with this Contract.
   - ☐ PROVIDER does not possess a Gold Seal Quality Care Designation.

3. Documentation of Eligible Child Care PROVIDER
   - ☐ PROVIDER has provided a copy of its Certificate of Licensure which includes a DCF identification number OR
   - ☐ PROVIDER has provided a copy of its determination letter from DCF which includes a DCF exemption number and explains the nature of the exemption.
   - ☐ PROVIDER is a public school and has provided a copy of documentation showing its school district and public school number.
   - ☐ PROVIDER is a charter school and has provided a copy of its charter which includes preschool aged children as a service population and documentation showing its school district and school number.
   - ☐ PROVIDER is an accredited child care program operating on a military installation and has provided a copy of its United States Department of Defense certification.

4. Specialized Program Type
   - ☐ PROVIDER offers the Head Start program.
   - ☐ PROVIDER offers the Early Head Start program.
   - ☐ PROVIDER offers the Migrant Head Start program.
   - ☒ PROVIDER does not offer the Head Start program.

5. Additional Documentation
   - ☒ PROVIDER has provided a copy of its IRS W-9 Form (Request for Taxpayer Identification Number).
   - ☐ PROVIDER has provided a copy of its certificate of accreditation.
   - ☒ PROVIDER has provided evidence of liability insurance.
   - ☒ PROVIDER has provided an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien for the current contract year.
   - ☒ PROVIDER has provided evidence of worker's compensation insurance, if applicable.
   - ☒ Signature authority delegated.
   - ☐ Current Sunbiz print-out identifying the office, director or authorized person(s), if applicable.

Exhibit 3: Quality Improvement Plan Selection

Provider Name: Baker County Pre-K/Kindergarten Center -L

1. Definitions

   (a) "Classroom" means to any well-defined room in which care is provided or classes are held; a room arranged with materials and equipment and set up as a learning space with intent to implement a plan of activities for the School Readiness program. The classroom provides a space where learning can take place uninterrupted by outside distractions. If floor to ceiling walls are not present, the classroom walls must be defined by stable barriers, and must adhere to the requirements for such barriers as established in Forms OEL-SR-6202, OEL-SR-6204, and OEL-SR-6206 as incorporated by reference in Rule 6M-4.620, F.A.C. Any classroom that is eligible to receive a School Readiness child enrollment at any time, is considered under this definition. Any classroom that serves children in the School Readiness program for less than two hours a day is not considered a "classroom" per this definition.

   (b) "Certified Coaching" 20 hours certified by a State College/University or from a nationally recognized early learning coaching program with five (5) years of experience in an early learning environment.

2. The COALITION shall require at least one but no more than two of the following continuous Quality Improvement Plan strategies for each selected personnel required to participate:

   (a) COALITIONS shall select the personnel required to participate in this quality improvement plan and the selected strategy.

Selection	Strategy	Description (summary)
☐ PROVIDER Initials	CLASS Group Coaching (CGC) Training	Each selected instructor/director will complete either the CGC PreK 24-hour course or the CGC Infant/Toddler 24-hour course provided by the COALITION's or its delegate's CGC Specialist.
☐ PROVIDER Initials	Early Childhood Training System (ECTS) Courses	Each selected instructor/director will successfully complete two Early Childhood Training System courses facilitated by the ELC. Course options include taking an online course alone, with TA coaching support and/or as a member of a COALITION-sponsored Community of Practice.

☐ PROVIDER Initials	Professional Development	Each selected instructor/director shall register in the Florida Early Care and Education Professional Development Registry, generate a professional development plan in the registry and complete the required progression along the career pathway.
☐ PROVIDER Initials	Certified Coaching Visits	Each selected classroom will participate in 20 hours of certified coaching provided by the ELC or its delegate.
☐ PROVIDER Initials	20-hours of IACET- or DEL-approved training	Each selected instructor/director will register for and successfully complete 20 hours of International Association for Continuing Education & Training (IACET) approved training (or other DEL-approved CEU training) provided by the ELC or their delegate.
☐ PROVIDER Initials	COALITION approved strategy	Description included in QIP Notice.

3. Completion Requirements

3.1 To maintain compliance with QIP, the PROVIDER's selected instructors/directors must successfully complete each deliverable by the due date provided by the QIP Notice. In the event of turnover, the QIP notice shall be amended to reflect the current personnel.

4. Selected Strategy Requirements

This section details the requirements for the QIP strategies listed in section 2. PROVIDER agrees to and is responsible for performing the tasks, meeting the deliverables and submitting the evidence of completion for the QIP strategy components selected by the COALITION in Section 2. QIP Strategy Selection, in accordance with the QIP notice provided by the COALITION.

Note: PROVIDER is only responsible for performing those tasks and activities below that are related to the QIP strategies and optional resources checked and confirmed by PROVIDER'S initials in section 2. QIP Strategy Selection.

a. CGC Training

If COALITION has selected CGC training for the PROVIDER:

i. PROVIDER agrees to purchase an CGC kit for each selected instructor/director. The COALITION will provide the PROVIDER with information about where it can purchase CGC kits. CGC kits are not re-usable or shareable and must be purchased new each contract year.
ii. PROVIDER shall require selected instructors/directors to complete CGC training. PROVIDER shall schedule CGC trainings with the COALITION and schedule time for selected instructors/directors to participate in CGC training provided by the COALITION or its delegate.
iii. CGC PreK training consists of twenty-four (24) total hours of instruction provided to selected instructors/directors by a COALITION provided/delegated CGC specialist and an additional twelve (12) hours of self-study during the project term.
iv. CGC infant/toddler training consists of twenty-four (24) total hours of instruction provided to selected instructors/directors by COALITION provided/delegated CGC specialist and an additional 12 hours of self-study during the project term.
v. CGC trainings take place over several sessions and may span over weeks/months.

b. Early Childhood Training System Courses (ECTS)
If COALITION has selected Early Childhood Training System courses for the PROVIDER:

i. The PROVIDER'S selected instructors/directors are required to complete and pass two (2) ECTS online courses by the due dates identified within the QIP notice.
ii. Each ECTS course has a specific start and end date. Courses are facilitated by ECTS staff.
iii. COALITION will notify the PROVIDER regarding the approved ECTS courses including course registration, course start and course end dates.
iv. Prior to the course registration deadline, the PROVIDER will receive course registration codes from the COALITION based on the selected instructor's /director's classroom care level (infant, toddler or preschool).
v. To confirm registration, PROVIDER shall upload a screenshot from the ECTS for each selected instructor/director in the DEL-defined system indicating all instructors/directors have registered for training.
vi. Instructors/directors not registered by the course deadlines will not be able to participate in training and will result in the PROVIDER being considered out of compliance with this QIP.
vii. Selected instructors/directors shall, by the due date listed in the QIP Notice, upload into the DEL-defined system a certificate from the ECTS system as evidence of completion for each course completed during the required timeframe of this QIP.

c. Professional Development
If COALITION has selected Professional Development for the PROVIDER:

i. Each of the PROVIDER'S selected instructors/directors shall:
1. Log in to the Florida Early Care and Education Professional Development Registry (Registry), create a registry account, and provide the required documentation and credentials necessary for determining professional development pathway placement.
2. Generate a Professional Development (PD) Plan in the registry reflecting the next appropriate steps based on the instructors'/directors' pathway tier qualifications. Each plan will be unique depending on the instructor's/director's current qualifications and training/credentials.
See https://training01-dcf.myflorida.com/studentsite/admin/signin.
ii. To be eligible for this strategy, a practitioner must have completed all of the Career Pathways Foundational Child Care Training & Core Training as adopted in Rule 6M-4.735. The PROVIDER'S instructors/directors shall indicate on the PD Plan

the training/credential/degree they will make progress toward completion. PROVIDER shall upload into the DEL-defined system the completed PD plans for each instructor/director participating in professional development.

iii. The PROVIDER'S instructors/directors shall register and begin classes/trainings as their PD plans reflect.

iv. PROVIDER'S instructors/directors shall upload, into the DEL-defined system, an attestation of progress for their chosen credential/certification/degree/specialization per the QIP notice.

v. Attestation must indicate minimum level of progress on the instructor's/director's chosen pathway, on official letterhead or other official documentation from the credential/certification/degree/specialization or training PROVIDER.

vi. PROVIDER shall upload documentation that demonstrates each selected instructor/director made the required progress for the deliverable period in their professional development plan, unless exempt.

vii. Instructors/Directors must achieve the following progress as it correlates to their appropriate pathway tier:

Option 1	**Staff Credential Option**	**Career Pathway Designation**
Deliverable 1	- Create/update a registry account - Generate a PD plan - Upload proof of staff credential program registration	Career Pathway EC/SA Educator I
Deliverable 2	- Upload attestation signed by program instructor and practitioner of program participation at halfway point of program	
Deliverable 3	-Upload official program certificate upon program completion	
Option 2	**Infield Associate Degree**	**Career Pathway EC/SA Educator II**
Deliverable 1	- Create/update a registry account - Generate a PD plan - Upload proof of program or course registration	
Deliverable 2	- Upload current course schedule to include practitioner contact information or attestation signed by program instructor and practitioner	
Deliverable 3	-Upload transcript showing at least least six hours of college course requirements completed in timeframe of project year.	
Option 3	**Formal EC Degree Option**	**Career Pathway EC/SA Educator III**
Deliverable 1	- Create/update a registry account - Generate a PD plan - Upload proof of program or course registration	

Deliverable 2	- Upload current course schedule to include practitioner contact information or attestation signed by program instructor and practitioner	
Deliverable 3	- Upload transcript showing at least six hours of college course requirements completed in timeframe of project year.	
Option 4	**Specialization**	**N/A**
Deliverable 1	- Create/update a registry account - Generate a PD plan - Upload proof of program or course registration	
Deliverable 2	- Upload proof of program or course registration	
Deliverable 3	-Upload proof of completion of specialization requirements.	

d. Participate in Certified Coaching Visit(s) from the COALITION or Contracted Third-Party Vendor
If COALITION has selected Certified Coaching Visits for the PROVIDER:

i. The PROVIDER agrees to coordinate with the ELC to develop a coaching visitation schedule totaling at least 20 hours per selected classroom.
ii. Once the coaching visitation schedule is developed, the ELC will notify the PROVIDER regarding coaching visitation times and dates. Notification shall include date and time of coaching visit, coaching topic related to the visit, and estimated duration of visit.
iii. Coaching topics may include teacher-child interactions, behavior management, classroom organization and management, child assessment and other topics related to early childhood and approved by DEL.
iv. Selected instructors/directors shall meet with certified coaches per the schedule developed and agreed to by both parties.
v. If the coaching model requires, PROVIDER shall make arrangements or provide a substitute instructor that will allow the selected instructor/director to meet face-to-face with the coach outside of the classroom.
vi. PROVIDER shall attest where indicated in the DEL-defined system that each selected classroom completed the required coaching hours as indicated in the QIP notice.

e. 20-hour IACET- or DEL-approved Training
If COALITION has selected 20-hour IACET- or DEL-approved Training (training) for the PROVIDER:

i. PROVIDER agrees to coordinate with the COALITION to register for training.
ii. Once the training schedule is developed, COALITION will notify the PROVIDER regarding training dates and times.
iii. Each of the PROVIDER'S selected instructors/directors shall complete the training requirements specified for the deliverable in the QIP Notice
iv. PROVIDER shall upload certificates of completion where indicated in the OEL-defined system documenting that each selected instructor/director completed the required training hours for the deliverable period. QIP Notice for required training hours per deliverable.

5. Notification of change in PROVIDER's personnel
   a. If instructor/director turnover occurs during the term of the QIP or instructors/directors fail to complete the required timeframes, the PROVIDER must notify the ELC in writing within two (2) days of the deliverable due date passing. The PROVIDER must notify the COALITION of any changes in staff, any resulting change in classroom status (opening or closing) and any changes to instructor classroom assignment within five (5) business days of the changes occurring.

6. COALITION Responsibilities
   a. For the strategy or strategies selected by COALITION in section 1. QIP Strategy Selection, COALITION will perform tasks below related to those selected strategies:
      i. Provide or arrange for CGC training for the PROVIDER'S selected instructors/directors appropriate to the care levels of their assigned classrooms.
      ii. Validate the PROVIDER'S required staff professional development progression for each deliverable.
      iii. Schedule and provide certified coaching visits to each of the PROVIDER'S classrooms focusing on improving the PROVIDER'S CLASS observation scores at the times and places scheduled. Topics appropriate for coaching may include teacher-child interactions, behavior management, classroom organization and management, child assessment and other topics related to early childhood education.
      iv. Schedule and provide or arrange for IACET- or DEL-approved training to selected instructors/directors at the times and places in the agreed to training schedule.
      v. Communicate in writing to PROVIDER the ECTS course one and course two registration information, course start dates and course end dates.
   b. COALITION agrees to:
      i. For the strategies selected for the PROVIDER, confirm and validate in a timely manner that evidence of completion that PROVIDER has uploaded and submitted into the DEL-defined system as required.
      ii. Communicate and follow up with PROVIDER regarding project timelines, timeliness and any missing deliverables documentation.
      iii. Monitor any QIP deliverables submitted by the PROVIDER.
      iv. Be available to meet with the PROVIDER'S staff as needed to keep PROVIDER informed about ongoing QIP activities.

Exhibit 4: Contracted Slots Program

Provider Name: Baker County Pre-K/Kindergarten Center -L

A. Participation Requirements

1. **PROVIDER Responsibilities**
   The PROVIDER shall:
   - 1.1 Maintain status of current SR PROVIDER in good standing and in compliance with the terms and conditions of this Contract.
   - 1.2 Provide services to participating children in accordance with this Contract and s.1002.82(2)(o), F.S.
   - 1.3 Report vacancies within 5 business days of the first undocumented absence.

B. Compensation and Funding

1. **Method of Payment**
   PROVIDER reimbursement for children participating in Contracted Slots will be in accordance with this Contract, Section VII, subsection 49.

2. **Reimbursement Rates Established**
   PROVIDER agrees to accept the Contracted Slots reimbursement rates for the participating number of children established by the COALITION and identified within Exhibit 5. The Contracted Slots reimbursement rates will be paid once the contracted slot is filled:
   - 2.1 For all scheduled days during this contract period for each child enrollment, regardless of whether the child is in attendance or not.
   - 2.2 At the Contracted Slots Differential Daily Rates established in Exhibit 5 in addition to the reimbursement rates established within the SR PROVIDER Contract for the children identified as participating in Contracted Slots for days paid in accordance with the SR attendance rules.
   - 2.3 At the Contracted Slots Full-Time Daily Rates established in Exhibit 5 for unexcused absences and vacancy days, up to a maximum of 60 consecutive calendar days for an absent child in a Contracted Slot, at the reimbursement rate for the care level of the child enrolled in the Contracted Slot prior to the vacancy/absence.

3. **Restriction to Care Levels**
   - 3.1. Contracted Slots shall only be filled with children ages birth through five years old.
   - 3.2. The SR child selected to receive a transferred Contracted Slot within the conditions of Section B, subsection 4.1 may be from a different care level than the child prior to the vacancy (restricted to ages birth through five years old).

4. **Vacancies and Loss/Transfer of Contracted Slots**
   - 4.1. Upon notification of a vacancy, the COALITION must immediately take all actions necessary in an effort to fill the vacant Contracted Slot with another SR child (from the COALITION's wait list or existing child) as quickly as possible. In the event that the Contracted Slot is not filled after 60 consecutive calendar days, the COALITION may transfer the Contracted Slot to another eligible PROVIDER. If the PROVIDER has no remaining Contracted Slots under this contract after a transfer has occurred, this will result in termination of the Contracted Slots Program.
   - 4.2. The PROVIDER will lose the Contracted Slots payment for the total number of children

identified in in this exhibit if it does not continue to meet terms and conditions of this exhibit. This will result in termination of the PROVIDER's contracted slots eligibility, and the balance of the PROVIDER's Contracted Slots will be transferred to another eligible PROVIDER.

5. **Number of Contracted Slots.**
The COALITION and PROVIDER will agree upon the number of contracted slots. The total number of contracted slots is 0.

6. **Rates and Fees for Parents**
PROVIDER is prohibited from charging the differential between the PROVIDER's private pay rate and the Contracted Slots reimbursement rates established in Exhibit 5. PROVIDER is prohibited from charging any fees to parents/families other than the parent co-payment or late fees.

Exhibit 5: Provider Reimbursement Rates

Provider Name: Baker County Pre-K/Kindergarten Center -L

Provider Operational Hours: M-F 6:30am-6:00pm ;

PROVIDER must mark the appropriate box below indicating the appropriate PROVIDER type. In addition, PROVIDER must mark whether or not it has a Gold Seal Quality Care Designation. PROVIDER must mark whether it requires the parent to pay the differential between the Reimbursement Rate and the private pay rate. Finally, PROVIDER must complete the table below marked "To be completed by PROVIDER." COALITION will complete the remainder of the Exhibit.

Does PROVIDER have a Gold Seal Designation for children ages Birth-5? ☒ Yes ☐ No

Does PROVIDER have a Gold Seal Designation for school aged children? ☐ Yes ☒ No

PROVIDER's Private Pay Rates

(To be Completed by PROVIDER)

CARE LEVEL	(INF) <12 MTH	(TOD) 12<24 MTH	(2YR) 24<36 MTH	(PR3) 36<48 MTH	(PR4) 48<60 MTH	(PR5) 60<72 MTH	(SCH) In School	(SPCR) Special Needs If applicable
Full-Time Daily Rates	0.00	0.00	0.00	19.00	19.00	19.00	0.00	-
Part-Time Daily Rates	0.00	0.00	0.00	19.00	19.00	19.00	19.00	-
Before or After School Rates	N/A	N/A	N/A	N/A	14.00	14.00	14.00	-

If PROVIDER charges a registration fee please check one and provide the amount: $ 25.00

☐ One time fee upon enrollment.

☒ Annual fee. Month __, or upon enrollment Yes , or other __

☐ Other Describe: __

Does PROVIDER require the parent to pay the differential between the approved Reimbursement Rate and the PROVIDER'S Private Pay Rate? ☐ Yes ☒ No

COALITION Reimbursement Rates

(To be Completed by COALITION)

CARE LEVEL	(INF) <12 MTH	(TOD) 12<24 MTH	(2YR) 24<36 MTH	(PR3) 36<48 MTH	(PR4) 48<60 MTH	(PR5) 60<72 MTH	(SCH) In School	(SPCR) Special Needs
Full-Time Daily Rates	27.02	25.00	23.02	21.00	21.00	21.00	13.48	27.02
Full-Time Gold Seal Daily Rates	32.42	30.00	27.62	25.20	25.20	25.20	16.18	32.42
Part-Time Daily Rates	27.00	24.00	20.40	17.00	17.00	17.00	8.56	27.00
Part-Time Gold Seal Daily Rates	32.40	28.80	24.48	20.40	20.40	20.40	10.27	32.40
Before or After School Rates	N/A	N/A	N/A	N/A	20.40	20.40	8.56	0.00

Quality Performance Incentive Rate: 7.00 %

Child Assessment Rate: 5.00 %

Contracted Slots Rate: $ N/A

Approved PROVIDER Reimbursement Rate* FULL TIME

(To be Completed by COALITION)

	Care Code	INF	TOD	2YR	PR3	PR4	PR5	SCH
	Description	<12 Months	12 <24 Months	24 <36 Months	36 <48 Months	48 <60 Months	60 <72 Months	In School
1	Provider's Private Pay Rates	0.00	0.00	0.00	19.00	19.00	19.00	0.00
2	Coalition Reimbursement Rates	27.02	25.00	23.02	21.00	21.00	21.00	13.48
3	Approved Provider Reimbursement Rate without Gold Seal (Row 1 or 2, whichever is lower)	27.02	25.00	23.02	21.00	21.00	21.00	13.48
4	Gold Seal Differential (Row 3 × percentage)	5.40	5.00	4.60	4.20	4.20	4.20	0.00
5	Approved Provider Reimbursement Rate with Gold Seal (Row 3 + 4; amount cannot exceed Row 6)	32.42	30.00	27.62	25.20	25.20	25.20	13.48
6	Provider's Private Pay Rates Upper Limit (Row 1 + 20%)	-	-	-	-	-	-	-
7	QPI Differential Rate (Row 3 × tier percentage)	1.89	1.75	1.61	1.47	1.47	1.47	0.94
8	Local QI Level Differential Rate (Row 3 × tier percentage)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Payment Rate (Row 5 + 7 + 8)	34.31	31.75	29.23	26.67	26.67	26.67	14.42

10	Contracted Slots Differential Rate (per child flagged for contracted slots)	-	-	-	-	-	-	-
11	Child Assessment Differential Rate (Row 3 × tier percentage)	1.35	1.25	1.15	1.05	1.05	1.05	-

Approved PROVIDER Reimbursement Rate* PART TIME

(To be Completed by COALITION)

	Care Code	INF	TOD	2YR	PR3	PR4	PR5	SCH
	Description	<12 Months	12 <24 Months	24 <36 Months	36 <48 Months	48 <60 Months	60 <72 Months	In School
1	Provider's Private Pay Rates	0.00	0.00	0.00	19.00	19.00	19.00	19.00
2	Coalition Reimbursement Rates	27.00	24.00	20.40	17.00	17.00	17.00	8.56
3	Approved Provider Reimbursement Rate without Gold Seal (Row 1 or 2, whichever is lower)	27.00	24.00	20.40	17.00	17.00	17.00	8.56
4	Gold Seal Differential (Row 3 × percentage)	5.40	4.80	4.08	3.40	3.40	3.40	0.00
5	Approved Provider Reimbursement Rate with Gold Seal (Row 3 + 4; amount cannot exceed Row 6)	32.40	28.80	24.48	20.40	20.40	20.40	8.56
6	Provider's Private Pay Rates Upper Limit (Row 1 + 20%)	-	-	-	-	-	-	-
7	QPI Differential Rate (Row 3 × tier percentage)	1.89	1.68	1.43	1.19	1.19	1.19	0.60

8	**Local QI Level Differential Rate (Row 3 × tier percentage)**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Payment Rate (Row 5 + 7 + 8)**	34.29	30.48	25.91	21.59	21.59	21.59	9.16
10	**Contracted Slots Differential Rate (per child flagged for contracted slots)**	-	-	-	-	-	-	-
11	**Child Assessment Differential Rate (Row 3 × tier percentage)**	1.35	1.20	1.02	0.85	0.85	0.85	-

***VPK Wrap Rates will be calculated per child based on the child's full or part time unit of care and the Approved PROVIDER Reimbursement Rates for full or part time care, whichever is applicable, as indicated in the table above. For an explanation of how the VPK wrap rate is calculated by the statewide information system, reference Table 1 and Table 2 below.*

Table 1 displays the units of care used in the Statewide Information System.

TABLE 1 – School Readiness Units of Care

Standard code for unit of care	Description of units of care	Maximum hours
PTL	Part time low (*fewer than 3 hours*)	**3**
PT	Part time (*3 or more hours but fewer than 6 hours*)	**6**
FT	Full time (*6 or more hours but fewer than 11 hours*)	**11**
FTPT	Full time and part time (*11 or more hours but fewer than 16 hours*)	**16**
FTFT	Full time and full time (*16 or more hours*)	**20**

Table 2 describes the steps for calculating the VPK Wrap Rate.

TABLE 2 – Calculation of Wrap-Around Payment Rates

1. Determine the child's unit of care.	Reference Table 1 for unit of care and maximum hours.
2. Convert the provider's daily rate to an hourly rate.	Daily rate/Maximum hours = Hourly rate
3. Determine the number of payable hours.	Maximum hours – VPK class hours = Payable hours
4. Multiply hourly rate by payable hours.	Hourly rate X payable hours = VPK Wrap Rate

****Special needs rate will be negotiated up to twenty (20) percent above the maximum approved base reimbursement rate established for infant care by the coalition pursuant to Rule 6M-4.500, F.A.C. The negotiated rate will be based on the level of care needed for an individual child.*

Effective Date of Rates Established in This Exhibit 07/01/2022

Exhibit 6: Holiday Schedule

Provider Name: Baker County Pre-K/Kindergarten Center -L

Holiday	Date Observed

If the holiday falls on a Saturday, the holiday is observed on the Friday preceding the holiday. If the holiday falls on a Sunday, the holiday is observed on the Monday following the holiday.

Exhibit 7: Due Process Procedures

Provider Legal Name: Baker County Pre-K/Kindergarten Center -L

1. **Purpose of Exhibit.** Early Learning Coalitions are responsible for the local implementation of early learning programs funded with state and federal funds, such as the School Readiness Program and Voluntary Prekindergarten Education Program. Providers of such early learning programs may request a review of determinations made by an Early Learning Coalition in accordance with the due process procedures described below.

2. **Request for Review Hearing.** If a provider disputes any action taken by the COALITION pursuant to the terms of the Statewide School Readiness Provider Contract, the provider may request a review hearing in writing by sending it to the contact person listed in the COALITION's action. A review hearing is a "meeting" for the purposes of the Sunshine Law which is subject to public notice. During a review hearing, the PROVIDER will have a reasonable opportunity to address COALITION staff-persons or sub-contractor staff regarding the Coalition's action and to present supporting evidence before a Review Hearing Committee. PROVIDER may have an attorney present at the review hearing to represent or advise the provider.

   a. **Content of Request for Review Hearing.** The request for review hearing must state: the name and contact information of an individual authorized to provide information and binding responses on behalf of PROVIDER; the specific action by the COALITION that the PROVIDER disputes, the specific reasons for the PROVIDER's belief; and whether the PROVIDER will be represented by an attorney or another individual during the review hearing.

   b. **Request Time.** The PROVIDER's request for a review hearing must be submitted in writing to the COALITION within five (5) business days of receipt of notice of the determination which the provider believes to be incorrect.

   c. **Supporting Documentation.** The PROVIDER must send copies of any written documentation supporting the claims of the provider. Examples of relevant documentation may include, but are not limited to, attendance documentation, notarized attestations from parents, documentation from licensing or accrediting bodies, documents demonstrating dates of information submission, and a proposed corrective action plan.

3. **Implementation of Review.** If the COALITION receives a request for review hearing from the provider, the Coalition must address the request by taking the following steps.

   a. **Assignment of Review Hearing Committee.** Within three (3) business days of receipt of a request for review hearing, the COALITION must assign a Review Hearing Committee to complete the review. The Review Hearing Committee must be composed of at least three but no more than five members of the Coalition Board. The Chair of the ELC shall appoint the Review Hearing Committee and shall name the chair of the committee. At least one of the members must be a mandatory member as set forth in section 1002.83(4) and at least one other member shall be one of the provider representative members. If all attempts have been made by the COALITION to schedule among the selected Review Hearing Committee members potential dates for the hearing and neither provider representative from the Coalition Board is available, then the requirement for a provider representative will be waived for this hearing and the minutes of the Review Hearing Committee will

document that the Coalition made every attempt to have a provider representative member included but was unable to do so for this hearing.

b. Response to Request for Review Hearing. Within five (5) business days of receipt of the request for review hearing, the COALITION must respond to the PROVIDER in writing, return receipt requested. The notice must include at least three (3) proposed dates and times for the review hearing which must be within forty-five (45) days of the date of receipt of the request for review hearing. The notice must also state that the review hearing may be conducted in person at a location designated by the COALITION or via any method of telecommunications, as long as the public is given reasonable access to observe and participate. Finally, the notice must state whether or not all of the COALITION staff persons or sub-contractor staff whom the PROVIDER wishes to have present during the hearing will be made available. If any individual who the PROVIDER requested to have present is not available, the COALITION must make available an individual who is qualified to address the subjects the PROVIDER wished the individual to address.

c. Date and Location Selection. Within five (5) business days of receipt of the response to a request for review hearing, the PROVIDER must inform the COALITION of the date and time which it selects for the review hearing and whether the provider will attend the meeting in person or via a method of telecommunication. Within five (5) business days of receipt of the response to a request for review hearing, if the PROVIDER is unable to attend any of the proposed dates and times for the review hearing, the provider must submit written notice which states the specific reasons that provider is unable to attend and must contact the COALITION to select a mutually agreed upon date for the review hearing. If the PROVIDER does not inform the Coalition of the date and time within the required time period, then the process is considered complete and the request is denied.

d. Conducting the Review Hearing. The Review Hearing Committee shall assess the claim(s) the provider made in its request for review by examining all information and documentation submitted by the provider. The provider must be given a reasonable opportunity to question COALITION staff-persons or sub-contractor staff regarding the determinations of the Coalition and to present evidence before the Review Hearing Committee. The COALITION will also be provided a reasonable opportunity to submit evidence to rebut any claims made by the provider.

e. Review Hearing Committee Decision. Following completion of the presentation by the PROVIDER and the COALITION, the Review Hearing Committee will vote regarding each of the provider's claims. The decision of the Review Hearing Committee is final. In its' deliberations, the Review Hearing Committee must determine:

i. If the determination made by the COALITION was correct, in whole or in part, or incorrect.

ii. If no part of the determination made by the COALITION was correct, then PROVIDER is not required to take further action.

iii. If any part of the determination made by the COALITION is correct, the Committee must identify the portion(s) determined to be correct and as applicable, decide:

A. If corrective action is necessary, that the PROVIDER must take corrective

action in regard to the part(s) which the Review Hearing Committee determines to be correct; and the revised deadlines for completion of the corrective action(s); or

B. If the PROVIDER's School Readiness Contract or eligibility to offer the School Readiness Program will be terminated, the date of termination.

f. Notice of Review Hearing Conclusion. The Chair of the Review Hearing Committee shall ensure a written notice of the review hearing conclusion is prepared. The written notice must state the outcome of the Review Hearing Committee's vote regarding each of the provider's claims. In addition, the notice must specifically state the reasons supporting the Review Hearing Committee's conclusions. The dates for either corrective action to be completed, or termination of eligibility to offer the School Readiness [Voluntary Prekindergarten] Program shall be included in the notice. The Chair of the Review Hearing Committee shall approve the notice and ensure it is made public within ten business days of the conclusion of the Review Hearing.

STATE OF FLORIDA
STATEWIDE SCHOOL READINESS PROVIDER CONTRACT
LICENSED PROVIDER RESPONSIBILITIES
FORM DEL-SR 20L

I. PARTIES AND PROVIDER TYPE

1. **Parties.** This document is executed as an attachment to the Contract made and entered into the 1st day of July, 20 22, by and between the Early Learning Coalition of North Florida/Episcopal Children's Services (herein referred to as "COALITION"), and Baker County Pre-K/Kindergarten Center -L (herein referred to as "PROVIDER").

2. **Provider Type.** To be eligible to deliver the school readiness program, PROVIDER must be one of the provider types identified in section (s.) 1002.88(1)(a), Florida Statutes (F.S.). This form is designed for use by licensed providers. PROVIDER must check the box to indicate PROVIDER's type:

☒ A child care facility licensed under s. 402.305, F.S.

☐ A family day care home licensed or registered under s. 402.313, F.S.

☐ A large family child care home licensed under s. 402.3131, F.S.

☐ A before-school or after-school program described in s. 402.305(1)(c), F.S., which has elected to be licensed.

☐ A child care development program on a military installation described in s.1002.88(1)(a), F.S.

II. LICENSED PROVIDER RESPONSIBILITIES

1. **Health and Safety.**
   a. In accordance with s. 1002.88(1)(c), F.S., PROVIDER agrees to offer basic health and safety of its premises and facilities and compliance with requirements for age-appropriate immunizations of children enrolled in the school readiness program. PROVIDER's compliance with ss. 402.305, 402.3131, 402.313, F.S., or the United States Department of Defense Instructions 6060.2 and 1402.05 satisfies this requirement.

   b. In accordance with s. 1002.88(1)(c), F.S., PROVIDER agrees to comply with the health and safety standards and checklist(s) established pursuant to ss. 1002.82, F.S., and Rule 6M-4.620, F.A.C., and verified by the Department of Children and Families or, if applicable, Local Licensing Agency or the United States Department of Defense.

   c. In accordance with s. 1002.88(1)(e), F.S., PROVIDER agrees to employ child care personnel, as defined in s. 402.302(3), who have satisfied the screening requirements of Chapter 402 and fulfilled the training requirements of the Division pursuant to Rule 6M-4.620, F.A.C.

2. **Group Size and Staff to Children Ratio.** In accordance with s. 1002.88(1)(d), F.S., PROVIDER agrees to maintain the required group size and staff to child ratio in accordance with ss. 402.305(4), 402.302(8), or 402.302(11), F.S., as verified pursuant to s. 402.311, F.S.

3. **Insurance.**

   a. **General liability insurance.** In accordance with s. 1002.88(1)(m), F.S., PROVIDER agrees to maintain general liability insurance and provide the coalition with written evidence of general liability insurance coverage, including coverage for transportation of children if school readiness program children are transported by the PROVIDER. PROVIDER must obtain and retain an insurance policy that provides a minimum of $100,000 of coverage per occurrence and a minimum of $300,000 general aggregate coverage. PROVIDER must add the coalition as a named certificateholder and as an additional insured. PROVIDER must provide COALITION with a minimum of ten (10) calendar days' advance written notice of cancellation of or changes to coverage. The general liability insurance required by this paragraph must remain in full force and effect for the entire period of this Contract.

   b. **Limitations on indemnification.** In accordance with s. 1002.88(1)(p), F.S., if PROVIDER is a state agency or a subdivision thereof, as defined in s. 768.28(2), F.S., PROVIDER agrees to notify the coalition of any additional liability coverage maintained by the provider in addition to that otherwise established under s. 768.28, F.S. PROVIDER shall indemnify COALITION to the extent permitted by s. 768.28, F.S. If PROVIDER is an accredited child development program on a military installation certified by the the United States Department of Defense, the provider may demonstrate liability coverage by affirming that it is subject to the Federal Tort Claims Act, 28 U.S.C. ss. 2671 et seq.

4. **Substitute Instructors.** In accordance with s. 1002.83(15), F.S., COALITION may request a list of all individuals currently eligible to act as a substitute teacher from a school district. PROVIDER may employ individuals listed as substitute instructors for the purpose of offering the school readiness program, the Voluntary Prekindergarten Education Program, and all other legally operating child care programs.

STATE OF FLORIDA
AMENDMENT TO THE STATEWIDE SCHOOL READINESS PROVIDER CONTRACT
FORM DEL-SR 20A

I. General Amendment Information

Amendment Number:	36473

II. Parties and Terms of Contract Amendment

This AMENDMENT to the Statewide School Readiness (SR) Provider Contract is entered into between the Early Learning Coalition (COALITION) of North Florida/Episcopal Children's Services and Baker County School Board, SR provider (PROVIDER).

WHEREAS, on 7/1/2022, the COALITION of North Florida/Episcopal Children's Services entered into the Contract with this PROVIDER to provide SR services; and

WHERAS, PROVIDER OR COALITION desires to amend this Contract to replace, delete, or supplement one of the following provisions of the existing Contract; and

WHEREAS, the Early Learning Coalition of North Florida/Episcopal Children's Services agrees to amend the Statewide SR Provider Contract as indicated in Section III.

III. Amendments

The Contract is hereby amended to replace the following as noted below (check each applicable box for the modified term(s).

☐ **Doing Business As Name (DBA).**

The deleted DBA name is:

___.

The replacement DBA name is:

___.

Reason for modification (notes):

___.

☐ **Location of the PROVIDER's Principal Office (1).** **If the provider's principal office is a site serving children, then the PROVIDER's Principal Office is not amendable. Sites serving children must have a fully compliant health and safety inspection at the new site to execute a new contract.*

The deleted address is:

___.

The replacement address is:

___.

Reason for modification (notes):

___.

☐ **Adding or Deleting PROVIDER Locations Listed on Exhibit 1, if a multi-site provider.** **New sites must have a fully compliant health and safety inspection prior to executing this amendment.*

The added/deleted location(s) and address(es):

___.

Reason for modification (notes):

___.

☐ **Curriculum (15).**

The state-approved curriculum will now be:

___.

with the edition date of: ___.

☐ **Character Development Program (16).**

___.

with the edition date of: ___.

☐ **Change in Signature Authority.**

The removed signature authority is:

___.

The replacement signature authority is:

___.

Reason for modification (notes):

___.

☐ **Change in Party Responsible for Administering ☐ Initial and/or ☐ Subsequent Developmental Screenings.**

The removed party is:

___.

The replacement party is:

___.

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S exemption from Program Assessment Requirements.**

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S biennial status from Program Assessment Requirements.**

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S program assessment composite score.** For multi-site providers a change to the program assessment composite score is located on the attached Exhibit 1 form.

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S eligibility for the Contracted Slots Program.**

Reason for modification (notes):

___.

☐ **Change in COALITION'S participation in the Contracted Slots Program.**

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S selection to conduct child assessments or eligibility to receive the child assessment rate.**

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S selection of the child assessment tool.**

Reason for modification (notes):

___.

☐ **Change in PROVIDER'S Quality Improvement Plan.** COALITION and PROVIDER agree to modify the PROVIDER'S quality improvement plan on the attached and incorporated revised Exhibit 3.

Reason for modification (notes):

___.

☒ **Reimbursement Rates Established** (45). COALITION is replacing its original documentation of its established COALITION approved reimbursement rates included in Exhibit 5 with amended COALITION reimbursement rates on the attached and incorporated revised Exhibit 5.

☐ **Number of Holidays** (56). COALITION modifies the approved number of holiday days per year from _ _ days to ___ days as amended in Exhibit 6, Holiday Schedule, which has been attached to and incorporated in this Amendment.

☐ **Coalition Contact Persons and Information** (83). ☐ The new contact person is: ___ who replaces ___ as contact for ___. ☐ The contact person had a change in contact information. The new contact information for COALITION contact or is: ___.

☐ **Provider Contact Persons and Information** (83). ☐ The new contact person is: ___ who replaces ___

as contact for ___

☐ The contact person had a change in contact information. The new contact information for PROVIDER contact is: ___.

☐ **Gold Seal Status** (Exhibit 2, number 3). PROVIDER has had a change in its Gold Seal designation for ☐ birth to 5 and/or ☐ school age and has attached to this Amendment a copy of documentation of this change is status.

Reason for modification (notes):

___.

☒ **Liability Insurance** (Exhibit 2). PROVIDER has CHANGED its liability insurance effective on ___ and has attached to this Amendment evidence of this new coverage.

Reason for modification (notes):

___.

☒ **Provider Reimbursement Rates** (Exhibit 5). PROVIDER has modified its Private Pay Rates, Registration Fees or Operational Hours, effective 7/1/2022 12:00:00 AM and has attached and incorporated in this Amendment the revised Exhibit 5: Provider Reimbursement Rates. The COALITION has completed the remaining sections of Exhibit 5 (COALITION Maximum Reimbursement Rates and the Approved PROVIDER Reimbursement Rate) and entered the new Effective Date as referenced on the Exhibit prior to attaching the revised Exhibit 5 to this Amendment. The change is to: ☒ Private Pay Rates, ☐ Registration Fees and/or ☐ Operational Hours.

☐ **Holiday Schedule** (Exhibit 6). PROVIDER has modified its Holiday Schedule with respect to either the Holiday observed or the Date observed and has attached and incorporated in this Amendment the revised Exhibit 6: Holiday Schedule.

IV. Execution of Amendment

All provisions in the contract and any attachments/exhibits in conflict with this amendment shall be and are hereby changed to conform to this Amendment. All provisions not in conflict with this Amendment are still in full force and effect in accordance with its terms and are to be performed at the level and in the manner specified in the contract.

IN WITNESS WHEREOF, the parties have caused this ___ page Amendment to be executed by their proper and duly authorized representatives.

Warranty of Authority. Each person signing this Amendment warrants that he or she is dually authorized to do so and to bind the respective party to the amendment.

Effective Date of Amendment: 7/1/2022

Lisa A Koburger	Lisa A Koburger
Signature of President/Vice President/ Secretary/Officer/Owner/Principal/or Other Authorized Representative	**Print Name**
☒ By Electronic Signature	
VPK/Pre-K Coordinator	7/21/2022
Title	**Date**
Provider's Additional Signatory (If required by the Provider)	**Print Name**
☐ By Electronic Signature	
Title	**Date**
Brittney Spangler	Brittney Spangler
Signature of Authorized Coalition Representative	**Print Name**
☒ By Electronic Signature	
Senior Director of Programs	7/27/2022
Title	**Date**

** Electronic signature: By providing this electronic signature I attest that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures. I confirm that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature.*

Exhibit 2: Required Documentation

Provider Name: Baker County Pre-K/Kindergarten Center -L

PROVIDER must mark the appropriate box in each section or subsection below. In addition, if PROVIDER is executing this Contract on behalf of multiple public schools or private provider sites, PROVIDER must mark the documentation with the corresponding Location Number from Exhibit 1.

1. Private Child Care Rates
   - ☒ PROVIDER has provided a copy of its private child care rate information to COALITION with this Contract.

2. Gold Seal Rates
   - ☒ PROVIDER has provided a copy of documentation with appropriate age designation related to its Gold Seal status, if applicable, to COALITION with this Contract.
   - ☐ PROVIDER does not possess a Gold Seal Quality Care Designation.

3. Documentation of Eligible Child Care PROVIDER
   - ☐ PROVIDER has provided a copy of its Certificate of Licensure which includes a DCF identification number OR
   - ☐ PROVIDER has provided a copy of its determination letter from DCF which includes a DCF exemption number and explains the nature of the exemption.
   - ☐ PROVIDER is a public school and has provided a copy of documentation showing its school district and public school number.
   - ☐ PROVIDER is a charter school and has provided a copy of its charter which includes preschool aged children as a service population and documentation showing its school district and school number.
   - ☐ PROVIDER is an accredited child care program operating on a military installation and has provided a copy of its United States Department of Defense certification.

4. Specialized Program Type
   - ☐ PROVIDER offers the Head Start program.
   - ☐ PROVIDER offers the Early Head Start program.
   - ☐ PROVIDER offers the Migrant Head Start program.
   - ☒ PROVIDER does not offer the Head Start program.

5. Additional Documentation
   - ☒ PROVIDER has provided a copy of its IRS W-9 Form (Request for Taxpayer Identification Number).
   - ☐ PROVIDER has provided a copy of its certificate of accreditation.
   - ☒ PROVIDER has provided evidence of liability insurance.
   - ☒ PROVIDER has provided an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien for the current contract year.
   - ☒ PROVIDER has provided evidence of worker's compensation insurance, if applicable.
   - ☒ Signature authority delegated.
   - ☐ Current Sunbiz print-out identifying the office, director or authorized person(s), if applicable.

Exhibit 5: Provider Reimbursement Rates

Provider Name: Baker County Pre-K/Kindergarten Center -L

Provider Operational Hours: M-F 6:30am-6:00pm ;

PROVIDER must mark the appropriate box below indicating the appropriate PROVIDER type. In addition, PROVIDER must mark whether or not it has a Gold Seal Quality Care Designation. PROVIDER must mark whether it requires the parent to pay the differential between the Reimbursement Rate and the private pay rate. Finally, PROVIDER must complete the table below marked "To be completed by PROVIDER." COALITION will complete the remainder of the Exhibit.

Does PROVIDER have a Gold Seal Designation for children ages Birth-5? ☒ Yes ☐ No

Does PROVIDER have a Gold Seal Designation for school aged children? ☐ Yes ☒ No

PROVIDER's Private Pay Rates

(To be Completed by PROVIDER)

CARE LEVEL	(INF) <12 MTH	(TOD) 12<24 MTH	(2YR) 24<36 MTH	(PR3) 36<48 MTH	(PR4) 48<60 MTH	(PR5) 60<72 MTH	(SCH) In School	(SPCR) Special Needs If applicable
Full-Time Daily Rates	0.00	0.00	0.00	19.00	19.00	19.00	0.00	-
Part-Time Daily Rates	0.00	0.00	0.00	19.00	19.00	19.00	19.00	-
Before or After School Rates	N/A	N/A	N/A	N/A	14.00	14.00	14.00	-

If PROVIDER charges a registration fee please check one and provide the amount: $ 25.00

☐ One time fee upon enrollment.

☒ Annual fee. Month __, or upon enrollment Yes, or other __

☐ Other Describe: __

Does PROVIDER require the parent to pay the differential between the approved Reimbursement Rate and the PROVIDER'S Private Pay Rate? ☐ Yes ☒ No

COALITION Reimbursement Rates

(To be Completed by COALITION)

CARE LEVEL	(INF) <12 MTH	(TOD) 12<24 MTH	(2YR) 24<36 MTH	(PR3) 36<48 MTH	(PR4) 48<60 MTH	(PR5) 60<72 MTH	(SCH) In School	(SPCR) Special Needs
Full-Time Daily Rates	27.02	25.00	23.02	21.00	21.00	21.00	16.18	27.02
Full-Time Gold Seal Daily Rates	32.42	30.00	27.62	25.20	25.20	25.20	19.42	32.42
Part-Time Daily Rates	27.00	24.00	20.40	17.00	17.00	17.00	10.27	27.00
Part-Time Gold Seal Daily Rates	32.40	28.80	24.48	20.40	20.40	20.40	12.32	32.40
Before or After School Rates	N/A	N/A	N/A	N/A	20.40	20.40	10.27	0.00

Quality Performance Incentive Rate: 7.00 %

Child Assessment Rate: 5.00 %

Contracted Slots Rate: $ N/A

Approved PROVIDER Reimbursement Rate* FULL TIME

(To be Completed by COALITION)

	Care Code	INF	TOD	2YR	PR3	PR4	PR5	SCH
	Description	<12 Months	12 <24 Months	24 <36 Months	36 <48 Months	48 <60 Months	60 <72 Months	In School
1	Provider's Private Pay Rates	0.00	0.00	0.00	19.00	19.00	19.00	0.00
2	Coalition Reimbursement Rates	27.02	25.00	23.02	21.00	21.00	21.00	16.18
3	Approved Provider Reimbursement Rate without Gold Seal (Row 1 or 2, whichever is lower)	0.00	0.00	0.00	21.00	21.00	21.00	0.00
4	Gold Seal Differential (Row 3 × percentage)	0.00	0.00	0.00	4.20	4.20	4.20	0.00
5	Approved Provider Reimbursement Rate with Gold Seal (Row 3 + 4; amount cannot exceed Row 6)	0.00	0.00	0.00	25.20	25.20	25.20	0.00
6	Provider's Private Pay Rates Upper Limit (Row 1 + 20%)	-	-	-	-	-	-	-
7	QPI Differential Rate (Row 3 × tier percentage)	0.00	0.00	0.00	1.47	1.47	1.47	0.00
8	Local QI Level Differential Rate (Row 3 × tier percentage)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Payment Rate (Row 5 + 7 + 8)	0.00	0.00	0.00	26.67	26.67	26.67	0.00

10	**Contracted Slots Differential Rate (per child flagged for contracted slots)**	-	-	-	-	-	-	-
11	**Child Assessment Differential Rate (Row 3 × tier percentage)**	0.00	0.00	0.00	1.05	1.05	1.05	-

Approved PROVIDER Reimbursement Rate* PART TIME

(To be Completed by COALITION)

	Care Code	INF	TOD	2YR	PR3	PR4	PR5	SCH
	Description	<12 Months	12 <24 Months	24 <36 Months	36 <48 Months	48 <60 Months	60 <72 Months	In School
1	**Provider's Private Pay Rates**	0.00	0.00	0.00	19.00	19.00	19.00	19.00
2	**Coalition Reimbursement Rates**	27.00	24.00	20.40	17.00	17.00	17.00	10.27
3	**Approved Provider Reimbursement Rate without Gold Seal (Row 1 or 2, whichever is lower)**	0.00	0.00	0.00	17.00	17.00	17.00	10.27
4	**Gold Seal Differential (Row 3 × percentage)**	0.00	0.00	0.00	3.40	3.40	3.40	0.00
5	**Approved Provider Reimbursement Rate with Gold Seal (Row 3 + 4; amount cannot exceed Row 6)**	0.00	0.00	0.00	20.40	20.40	20.40	10.27
6	**Provider's Private Pay Rates Upper Limit (Row 1 + 20%)**	-	-	-	-	-	-	-
7	**QPI Differential Rate (Row 3 × tier percentage)**	0.00	0.00	0.00	1.19	1.19	1.19	0.72

8	**Local QI Level Differential Rate (Row 3 × tier percentage)**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Payment Rate (Row 5 + 7 + 8)**	0.00	0.00	0.00	21.59	21.59	21.59	10.99
10	**Contracted Slots Differential Rate (per child flagged for contracted slots)**	-	-	-	-	-	-	-
11	**Child Assessment Differential Rate (Row 3 × tier percentage)**	0.00	0.00	0.00	0.85	0.85	0.85	-

***VPK Wrap Rates will be calculated per child based on the child's full or part time unit of care and the Approved PROVIDER Reimbursement Rates for full or part time care, whichever is applicable, as indicated in the table above. For an explanation of how the VPK wrap rate is calculated by the statewide information system, reference Table 1 and Table 2 below.*

Table 1 displays the units of care used in the Statewide Information System.

TABLE 1 – School Readiness Units of Care

Standard code for unit of care	Description of units of care	Maximum hours
PTL	Part time low (*fewer than 3 hours*)	**3**
PT	Part time (*3 or more hours but fewer than 6 hours*)	**6**
FT	Full time (*6 or more hours but fewer than 11 hours*)	**11**
FTPT	Full time and part time (*11 or more hours but fewer than 16 hours*)	**16**
FTFT	Full time and full time (*16 or more hours*)	**20**

Table 2 describes the steps for calculating the VPK Wrap Rate.

TABLE 2 – Calculation of Wrap-Around Payment Rates

1. Determine the child's unit of care.	Reference Table 1 for unit of care and maximum hours.
2. Convert the provider's daily rate to an hourly rate.	Daily rate/Maximum hours = Hourly rate
3. Determine the number of payable hours.	Maximum hours – VPK class hours = Payable hours
4. Multiply hourly rate by payable hours.	Hourly rate X payable hours = VPK Wrap Rate

****Special needs rate will be negotiated up to twenty (20) percent above the maximum approved base reimbursement rate established for infant care by the coalition pursuant to Rule 6M-4.500, F.A.C. The negotiated rate will be based on the level of care needed for an individual child.*

Effective Date of Rates Established in This Exhibit 07/01/2022

STATE OF FLORIDA
STATEWIDE VOLUNTARY PREKINDERGARTEN
PROVIDER CONTRACT
FORM DEL-VPK 20

I. PARTIES AND TERMS OF CONTRACT

1. **Parties.** This Contract is made and entered into this 7th day of July, 20 22, by and between the Early Learning Coalition of North Florida/Episcopal Children's Services (herein referred to as "COALITION"), and Baker County School Board (doing business as, if applicable) Baker County Pre-K/Kindergarten Center -L (herein referred to as "PROVIDER"), with its principal office located at 362 South Blvd E Macclenny, FL 32063 and its provider physical site address (if the single site provider physical site address is different from principal office address) located at 362 SOUTH BLVD E MACCLENNY, FL 32063-2540.

   a. **Multiple Public School Locations.** If PROVIDER is a school district executing a single Contract on behalf of multiple public school Voluntary Prekindergarten (VPK) Education Program providers, a list of their names and their physical addresses are included in Exhibit 1: Provider Location List. Thereafter PROVIDER shall include each entity listed in Exhibit 1.

   b. **Multiple Private Provider Locations.** If PROVIDER is executing a single Contract on behalf of multiple private VPK provider sites within COALITION's service area, a list of their names and their physical addresses are included in Exhibit 1: Provider Location List. Thereafter PROVIDER shall include each entity listed in Exhibit 1.

   c. **Identification Number.** Insert PROVIDER'S ☒ EIN or ☐ SSN here: 596000509

   PROVIDER's EIN (Employer Identification Number) or SSN (Social Security Number) is requested in accordance with ss.119.071(5)(a)2. and 119.092, F.S., for use in the records and data systems of the Department of Education and COALITION. Submission of PROVIDER's EIN or SSN is mandatory. PROVIDER's EIN or SSN will be used for processing payments to PROVIDER as a VPK provider, for reporting those payments for federal tax purposes, and for routine identification.

2. **Purpose.** This Contract is designed to inform PROVIDER of the requirements of participation in the VPK Program. Payment is not conveyed to PROVIDER through this Contract. Instead, PROVIDER must agree to comply with the terms and conditions of this Contract in order to be eligible to participate in the VPK Program. This Contract is to engage an eligible provider to provide VPK services to eligible VPK children. PROVIDER will receive payment based on Legislative appropriations, the Department's Uniform Attendance Policy for Payment (Rule 6M- 8.204, Florida Administrative Code (F.A.C.), and a child's attendance certified by the parent and provider (Rule 6M-8.305, F.A.C.).

3. **Term.** This Contract applies to the 20 22 - 20 23 VPK program year. PROVIDER shall offer a school-year program and/or a summer program. This Contract begins on 7/7/2022, or

on the date on which the Contract is signed and dated by the last party required to sign the Contract, whichever occurs last, and expires upon completion of the VPK instructional hours and completion of the requirements outlined in this Contract or termination of this Contract under Section XI.

A school-year VPK program shall be 540 instructional hours and a summer VPK program shall be 300 instructional hours. In the event there is a transfer of ownership before all instructional hours are completed, PROVIDER may schedule only the remaining instructional hours of the program for the VPK classes) previously enrolled under the prior ownership.

4. **Payment Limitations.** PROVIDER will not receive nor be entitled to payment for VPK program services before this Contract is fully executed by both parties or after expiration of the Contract.

5. **Applicable Law.** PROVIDER and COALITION agree that the following, including any revision made after the execution of this Contract, are the provisions governing the VPK program and that PROVIDER and COALITION will be bound by the same:
   - Chapter 1002, Florida Statutes (F.S.);
   - Chapter 6M-8, Florida Administrative Code (F.A.C.); and
   - Rules 6A-1.09433 & 6A-6.03033, F.A.C.

6. **Not Transferrable.** This Contract is not transferrable or assignable to another entity. A change in ownership requires execution of a new contract. In the event of a change of ownership, sale, sale of assets, conveyance of ownership or other transfer of ownership interest, the provider shall notify the coalition no later than 30 calendar days prior to the transfer of ownership.

II. PROVIDER ELIGIBILITY

7. **General Eligibility.**

a. Provider Type. To be eligible to deliver the VPK Program, PROVIDER must be either a public school or a private provider (a licensed child care facility, a licensed family day care home, a licensed large family child care, a non-public school exempt from licensure, or a faith-based child care provider exempt from licensure, or a child development program that is accredited by a national accrediting body and operates on a military installation that is certified by the United States Department of Defense).

A charter school that includes VPK in its charter is a public school and shall only execute this Contract with the approval and oversight of the school district. A charter school that does not include VPK in its charter must meet the requirements to be a private provider to be eligible to deliver the VPK Program.

Check the box to indicate PROVIDER's type:

☒ A public school (Form DEL-VPK 20PS must be completed as an authorized attachment to this Contract.)

☐ A private provider/non-public school (Form DEL-VPK 20PP must be completed as an authorized attachment to this Contract.)

b. Eligibility pursuant to s. 1002.91(5), F.S. PROVIDER represents that PROVIDER, or an owner, officer, or board director thereof, has not been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years and is not acting as the beneficial owner for someone who has been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years.

c. Eligibility pursuant to s. 1002.91(7), F.S. PROVIDER represents that PROVIDER is not on the United States Department of Agriculture National Disqualified List nor does PROVIDER share an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List.

d. Eligibility pursuant to the successful completion of terms of prior contract. PROVIDER agrees to successfully complete corrective action due to noncompliance determinations from a prior Contract, as applicable, for the duration of this Contract.

e. Eligibility pursuant to s. 448.095, F.S. PROVIDER acknowledges that PROVIDER must register with and use the E-Verify system to verify the work authorization status of all newly hired employees. PROVIDER represents that it does not employ, contract with or subcontract with an unauthorized alien, and shall provide an affidavit affirming this prior to the effective date of the contract. PROVIDER further acknowledges violation of s. 448.09(1), F.S. may result in termination of this contract.

8. **Required Forms.** PROVIDER certifies that it has registered with COALITION on forms prescribed by the Department, that any information supplied by PROVIDER is accurate and complete, and that it will notify COALITION in accordance with the notification requirements in Paragraph 63 of any change in the information submitted on those forms. Changes implemented by PROVIDER prior to notification to COALITION that fail to comply with all VPK qualifications and requirements shall result in financial consequences referenced in Paragraph 51 and corrective action referenced in Paragraph 53.

III. PROVIDER RESPONSIBILITIES AND SCOPE OF WORK

9. **Child Enrollment.** PROVIDER agrees to enroll eligible children for the VPK Program only with authorization from COALITION which will be provided in the form of a Child Certificate of Eligibility from the single statewide information system. PROVIDER agrees to obtain and complete, with parent, an eligibility certificate form (Form DEL-VPK 02 or Form OEL-VPK 04). In the event that PROVIDER has multiple locations, PROVIDER may only change the location where the child is served in accordance with the reenrollment requirements established in Rule 6M-8.210, F.A.C.

10. **Adherence to Requirements.**

a. PROVIDER agrees to deliver the VPK Program in accordance with all of the requirements which are set forth in applicable statutes, rules, and this Contract.

b. PROVIDER agrees to participate in a VPK Program Orientation conducted by the COALITION prior to the execution of this contract, if offered by the COALITION.

11. **Assessment.** PROVIDER agrees to implement the coordinated screening and progress monitoring program and program assessment in accordance with s. 1002.68, F.S., and rules

adopted pursuant to s. 1002.68, F.S.

12. **Curricula**. PROVIDER agrees that it will implement curricula to deliver VPK Program instruction in accordance with s. 1002.67(2)(b), F.S.

13. **Required Parent Information.** PROVIDER agrees that PROVIDER will provide a copy of its attendance policy to the COALITION before contract execution and to the parent of each child at the time the child is admitted into PROVIDER's VPK Program. The PROVIDER shall adopt its own, but in accordance with s. 1002.71, F.S., the attendance policy must require parents to verify each month, the child's attendance on forms prescribed by the Department in Rule 6M-8.305, F.A.C. PROVIDER agrees to not amend its VPK program attendance policy for the duration of this Contract. The provider's attendance policy shall address school year and summer programs separately if applicable.

14. **Fees Prohibited**. PROVIDER agrees that, in accordance with s. 1002.71(8)(a), F.S., PROVIDER shall not require payment of a fee or charge for services provided for a child in the VPK Program during instructional hours reported for funding. PROVIDER shall not require a fee or payment as a condition of enrollment or participation in the VPK Program. A provider found to have required such fees is subject to termination for cause of this Contract as described in paragraph 54.

15. **Supplemental Services.** PROVIDER agrees that, in accordance with section 1002.71(8)(b), F.S., PROVIDER shall not require a child to enroll for, or require the payment of any fee or charge for, supplemental services (e.g., "extended-day," "extended-year," "wrap-around," or "full-day" services) as a condition of admitting the child in the VPK Program. PROVIDER agrees to schedule all VPK hours offered for any VPK class so that parents are not constructively required to enroll child in supplemental services or pay any fee or charge (e.g., scheduling instructional hours in a day with a break in instructional time, for which parents would be required to pay for supplemental services for care). A provider found to have required such fees is subject to termination for cause of this Contract as described in paragraph 55.

16. **Parent Not Responsible for Financial Consequences.** PROVIDER agrees that, if PROVIDER does not receive payment from COALITION for offering VPK Program instruction to a child, PROVIDER shall not require the child's parent to pay for the services.

17. **Instructor Requirements.** PROVIDER agrees that at all times each of its VPK instructor(s) and substitute instructor(s) meet the eligibility requirements in accordance with sections 1002.55, 1002.61, or 1002.63, F.S.

18. **VPK Class Staffing.** PROVIDER agrees to maintain proper staffing as required by VPK statutes. A properly credentialed instructor must be present for all VPK classes. For school-year classes that are composed of 12-20 children, an additional adult instructor must be present who is eligible to work in the VPK provider's setting in accordance with sections 1002.55 and 1002.63, F.S. The VPK class size shall not exceed the approved capacity of the physical space where instruction is provided.

19. **Substitute Instructors.** PROVIDER agrees that substitute instructors who meet the requirements of Rule 6M-8.410, F.A.C. may replace a lead VPK instructor, when the VPK lead instructor is not present at the facility. The time that all substitute instructors that do not meet the credentials of a lead instructor may replace a lead instructor is limited to 30 percent of the VPK Program's total instructional hours in a VPK class.

20. **Prohibited Forms of Discipline.** In accordance with s. 1002.55(5), F.S., PROVIDER agrees to implement minimum standards for child discipline practices that are age-appropriate and consistent with the requirements in s. 402.305(12), F.S. Such standards must provide that children not be subjected to discipline that is severe, humiliating or frightening. The discipline must not be associated with food, rest or toileting. Spanking or any other form of physical punishment is prohibited. Children may not be denied active play as a consequence of misbehavior.

21. **Statewide Information System.** PROVIDER agrees to utilize the statewide information system as referenced in s. 1002.82(2)(q), F.S., to submit information and updates regarding the VPK Program. The PROVIDER shall execute this Contract on the Provider Portal found on https://providerservices.floridaearlylearning.com.

22. **Rilya Wilson Act and At-Risk Children.** PROVIDER agrees to abide by the provisions of the "Rilya Wilson Act" (s.39.604,F.S.) for each at-risk child under the age of school entry who is enrolled in the Voluntary Prekindergarten Education Program.

23. **VPK Logo.** PROVIDER may use the registered VPK logo in conjunction with the operation of the VPK program in advertisements, letterhead, educational and promotional materials. PROVIDER agrees to comply with the VPK Logotype Usage and Brand Guidelines (Form DEL-VPK 20B) and must cease use of the VPK logo once services under this contract are suspended or terminated.

24. Provider Deliverables

Deliverable	Provider Type	Task and Activities	Due Date
VPK instructional hours; 540 for school year programs and/or 300 for summer programs	Private and Public	Child enrollment activities per paragraph 9	For the term of this Contract
		Implementation of curricula per the requirements in paragraph 12	
		Instructor Requirements per paragraphs 17-19	
VPK Child Attendance	Private and Public	Completion of Child Attendance and Parental Choice Certificate forms (DEL-VPK 03S and DEL-VPK 03L) per paragraph 37	Monthly
		Monthly Certification of Child Attendance by Provider per paragraph 44	
		Certification of annual cumulative child attendance per paragraph 42	
Information change notification	Private and Public	Compliance with notification requirements per paragraph 64	See paragraph 64
Liability insurance notification	Private	Notification of cancellation of changes to general liability coverage	Within 10 calendar days of cancellation or changes to general liability coverage
Implementation of the coordinated screening and progress monitoring program in accordance with s. 1002.68, F.S.	Private and Public	Administration of the coordinated screening and progress monitoring program during the first administration window.	Within the first 30 calendar days of the VPK class schedule
		Administration of the coordinated screening and progress monitoring program during the second administration window.	Mid-program year of the VPK class schedule
		Administration of the coordinated screening and progress monitoring program during the third administration window.	Within the last 30 calendar days of the VPK class schedule

IV. COALITION RESPONSIBILITIES

25. **Forms Approved**. COALITION has reviewed the documents submitted by PROVIDER and, based on the information submitted, has determined that PROVIDER has completed the forms, meeting necessary requirements established in ss. 1002.55(3)(h), 1002.61(9), or 1002.63(8), F.S., as applicable.

26. **Training and Technical Assistance.** COALITION will notify PROVIDER of the availability of training, technical assistance, and other targeted assistance in support of the provision of quality VPK services for all providers including providers on probation. The technical assistance will be offered in a manner and schedule prescribed by the COALITION or school district.

27. **Child Eligibility.** COALITION has the responsibility for determining the eligibility of children enrolling in the VPK Program. COALITION will issue a *child certificate of eligibility* (Form DEL-VPK 02), adopted in Rule 6M-8.201, F.A.C. or a *certificate of eligibility for reenrollment* (Form OEL-VPK 04), adopted in Rule 6M-8.210, F.A.C., for each eligible child who's parent applies for the VPK program or a reenrollment through the Family Portal.

28. **Limitations on Authority.** COALITION shall not impose any requirement on PROVIDER that exceeds the authority provided under Chapter 1002, F.S., or rules adopted pursuant to Chapter 1002, F.S.

V. MONITORING, AUDITING, AND ACCESS

29. **Monitoring**. PROVIDER understands that the provisions of this Contract are required to fulfill its obligation to offer the VPK Program, and that COALITION will monitor PROVIDER for compliance with the requirements of offering the VPK Program.

30. **Physical Access.** PROVIDER agrees to allow the Department and COALITION staff or sub-contractors immediate access to the facilities and spaces used to offer the VPK Program during normal business hours.

31. **Records Access.** PROVIDER agrees to allow COALITION staff or sub-contractors and the Department to inspect and copy records pertaining to the VPK Program during normal business hours and upon request by COALITION or the Department. Records shall be provided within seventy-two (72) hours.

VI. MAINTENANCE OF RECORDS, DATA, AND CONFIDENTIALITY

32. **Record Confidentiality.** PROVIDER agrees to protect the confidentiality of child and family records. Information associated with the VPK Program shall only be made available in accordance with the restrictions of s. 1002.72, F.S. For the purposes of records of children enrolled in the VPK Program, this Contract is considered an interagency agreement for the purpose of implementing the VPK Program as described in s. 1002.72 (3)(a), F.S. Accordingly, to the extent that PROVIDER receives VPK records in order to carry out its official functions, PROVIDER must maintain and protect the data as required in s. 1002.72, F.S., and in accordance with Paragraphs 33 and 34 below. Individuals and organizations eligible to receive records include PROVIDER, the parent, COALITION, the Department, and other entities identified in s. 1002.72, F.S.

33. **Record Maintenance.** PROVIDER agrees to maintain records, including enrollment and attendance records for children funded by the VPK Program; records of each VPK child, VPK instructor, substitute instructor, or VPK director; and other fiscal records for audit purposes for a period of five (5) years from the date of the last payment for that fiscal year or until the resolution of any audit findings or any litigation related to this Contract, whichever occurs last. PROVIDER may maintain records in an electronic medium and if the PROVIDER does so, then the PROVIDER shall back up records on a regular basis to safeguard against loss.

34. **Record Transfer on Termination.** In the event that PROVIDER permanently ceases to offer the VPK Program before the conclusion of the retention period for VPK records as described in Paragraph 33, whether as a result of unilateral or mutual termination of PROVIDER's eligibility to offer the VPK Program or as a result of PROVIDER ceasing to do business, PROVIDER shall transfer all VPK records required to be maintained under Paragraph 34 to COALITION no later than the close of business on the day PROVIDER ceases to offer the VPK Program. Failure to remit all VPK records required to be maintained will result in COALITION withholding final payment until the requirements of this paragraph are met.

VII. COMPENSATION AND FUNDING

35. **Notification of Enrollment.** PROVIDER agrees that it will not receive payment until the provider has entered the certificate of eligibility number into the Provider Portal and the COALITION has in turn approved the enrollment of the child through the provider portal.

36. **Attendance Documentation.** PROVIDER agrees to document the daily attendance, to certify the monthly attendance, and to certify the annual cumulative attendance of each child admitted to PROVIDER's VPK Program class(es) in accordance with rules of the Department. PROVIDER agrees that, after the annual cumulative attendance has been certified, the certified annual cumulative attendance may not be disputed for payment purposes.

37. **Parent Attendance Certification.** PROVIDER agrees to require that the parent of each child in the VPK Program verify, each month, the child's attendance on the prior month's certified child attendance, in accordance with the requirements of s. 1002.71(6)(b)2., F.S. PROVIDER agrees to maintain the Child Attendance and Parental Choice Certificates (Forms DEL-VPK 03L or DEL-VPK 03S) adopted in Rule 6M-8.305 F.A.C. , which have been signed each month by a parent for each child admitted into PROVIDER's VPK Program class(es).

38. **Direct Deposit.** PROVIDER agrees to provide information necessary to facilitate direct deposit in order to receive VPK reimbursement for services rendered. PROVIDER agrees to provide alternative reimbursement arrangements if PROVIDER chooses to opt out of Direct Deposit, however the reimbursement may be delayed up to 21 calendar days should the PROVIDER choose to opt out.

39. **Payment Rate.** PROVIDER understands that payments for each child may not exceed the amount of funding for one full-time equivalent (FTE) student, as established by the Florida Legislature, except for extreme hardship reenrollment circumstances described in Rule 6M-8.210, F.A.C. The amount of funding for one FTE student is calculated by multiplying the base student allocation provided in the General Appropriations Act by the county's district cost differential. The formula for FTE calculation is subject to revision by the Legislature during the course of the program year. In the event that a change of ownership or transfer of a VPK program has occurred and payment, including advance payment, has been made, the succeeding VPK provider shall not receive funding, that combined with the funds already dispersed to the

preceding VPK provider(s), would exceed the funding for one full-time (FTE) for each child enrolled.

40. **Differential Payment.** PROVIDER understands that subject to appropriation by the Legislature, the PROVIDER may receive a differential payment based on the PROVIDER's performance designation in accordance with s. 1002.68(4)(e), F.S.

41. **Advance Payment Option.** PROVIDER understands that PROVIDER will receive monthly payments in accordance with the rules of the Office of Early Learning. PROVIDER further understands that PROVIDER may elect to receive monthly advance payments based on the number of children enrolled in the PROVIDER's VPK Program class(es) by checking the appropriate box for each program:

School Year Program

☐ PROVIDER elects to receive monthly advance payments for the school year program and understands that advance payments will be reconciled and adjusted in accordance with the rules of the Department.

☒ PROVIDER elects **not** to receive monthly advance payments for the school year program.

or

☐ PROVIDER does not intend to offer the school year program.

Summer Program

☐ PROVIDER elects to receive monthly advance payments for the summer program and understands that advance payments will be reconciled and adjusted in accordance with the rules of the Department.

☒ PROVIDER elects **not** to receive monthly advance payments for the summer program.

or

☐ PROVIDER does **not** intend to offer the summer program.

42. **Final Payment.** PROVIDER understands that COALITION will not issue a final payment to PROVIDER for the VPK program year until PROVIDER certifies the annual cumulative attendance of each child enrolled in PROVIDER's VPK Program in accordance with the rules of the Department.

43. **Overpayment**. PROVIDER agrees that, if the end-of-year reconciliation of payments reveals that PROVIDER received payments in excess of the amount owed to PROVIDER, COALITION will offset the overpayment against the final payment owed to PROVIDER for the program year and any future payments issued to PROVIDER for early learning programs. If PROVIDER ceases to offer early learning programs before the overpayment is fully offset,

PROVIDER agrees to return the funds it was overpaid. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts.

44. **Attendance Documentation Submission.** PROVIDER agrees to submit monthly attendance certification in accordance with Rule 6M-8.305, F.A.C., for payment. PROVIDER agrees to submit all required attendance records to COALITION on or before the 3rd business day of each month. If the due date falls on a holiday, PROVIDER agrees to submit all required attendance records to COALITION on the preceding business day. Records submitted late will be processed and paid in the next payment cycle.

45. **Reimbursement Summary Review.** PROVIDER agrees to review the reimbursement summary provided with the monthly reimbursement statement. PROVIDER agrees to report to COALITION any discrepancy, overpayment, or underpayment within sixty (60) calendar days of transmission of the reimbursement summary.

46. **Closures.** PROVIDER agrees compensation for temporary closures will be handled in accordance with Department of Education Rule 6M-8.204(5), F.A.C.

47. **Disallowed Costs.** PROVIDER understands expenditures submitted for reimbursement shall be disallowed if PROVIDER does not adhere to the provisions governing the VPK Program as described in paragraph 5. Any disallowed expenditure may be deducted from any future reimbursement. PROVIDER agrees to return to COALITION any funds received as a result of error or overpayment or disallowed cost. If PROVIDER ceases to offer the VPK Program before the payment is fully recovered, PROVIDER agrees to return the funds it was overpaid. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts and fraud restitution.

48. **Head Start Agencies.** If PROVIDER is a Head Start Agency, PROVIDER understands that, in accordance with federal law, PROVIDER's Head Start programs must be "in addition to, and not in substitution for, comparable services previously provided without Federal assistance." (42 U.S.C., s. 9835(c))

49. **Title 20 Schools.** If PROVIDER receives federal funds under Title 20, United States Code, ss. 6311-6322, PROVIDER understands that, in accordance with federal law, PROVIDER may use "Federal funds to supplement, [but] not [to] supplant non-Federal funds." (20 U.S.C., s. 6314(a)(3)(B))

VIII. PROVISIONS FOR PROVIDER ACCOUNTABILITY

50. **Readiness Rates/Performance Metric.** PROVIDER understands that, it is required to adhere to the accountability measures in accordance with s. 1002.68, F.S., and rules adopted pursuant to s. 1002.68, F.S. PROVIDER acknowledges that the calculation of the performance metric shall include program assessment composite scores, learning gains, and norm-referenced developmental learning outcomes resulting from the coordinated screening and progress monitoring program.

51. **Provider on Probation.** PROVIDER understands that it is required to adhere to the probation requirements in accordance with s. 1002.68, F.S., and rules adopted pursuant to s. 1002.68, F.S.

IX. FINANCIAL CONSEQUENCES

52. **Financial Consequences.** As a result of PROVIDER's failure to provide the minimum level of services required by this Contract, COALTION shall temporarily withhold reimbursement, disallow all or part of services not in compliance with the terms of this Contract, or terminate the Contract

X. NONDISCRIMINATION

53. **Discrimination Prohibited.** PROVIDER agrees to comply with the antidiscrimination requirements of 42 U.S.C. s. 2000d, regardless of whether PROVIDER receives federal financial assistance. PROVIDER agrees not to discriminate against a parent or child, including the refusal to admit a child for enrollment in the VPK Program, in violation of the antidiscrimination requirements.

XI. TERMINATION AND NONCOMPLIANCE

54. **Noncompliance Determination and Corrective Action Notice.** If COALITION determines PROVIDER has failed to comply with the provisions governing the VPK Program as described in paragraph 5. or the requirements of this Contract, and COALITION concludes that corrective action will resolve the failure to comply, COALITION must notify PROVIDER in writing. ("Corrective action" means implementation of specific action(s) designed to correct the failure to meet a specific requirement.) The notice must identify the specific requirement(s) which PROVIDER failed to meet and describe how PROVIDER failed to meet each requirement. In addition, the notice must provide a detailed description of any required corrective action and set a deadline for completion of the corrective action. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 61. Upon determining that the PROVIDER has completed the corrective action, the COALITION shall notify the PROVIDER in writing. If the PROVIDER has not satisfactorily implemented its corrective actions by the end of this Contract, the PROVIDER will still be held accountable for implementing the remainder of the corrective actions if the PROVIDER remains eligible to deliver VPK and executes a new contract with the COALITION.

55. **Termination for Cause.**

a. Basis of Termination for Cause. PROVIDER agrees that COALITION has the right to terminate this Contract for cause at any time. The following are grounds for termination for cause: (a) Action, or lack of action, which threatens the health, safety or welfare of children; or cited for a Class I violation by the Department of Children and Families or local licensing agency as applicable (b) The material failure to comply with one or more of the terms of this Contract, including failure to verify all new hires work authorizations status using E-Verify system as described in paragraph 7 above, and failure to implement corrective action; (c) The refusal to accept any notice described under this Contract which COALITION is required to send to PROVIDER; or (d) Reasonable or probable cause for COALITION to suspect that fraud has been committed by PROVIDER as described in paragraph 60.

b. Notice of Termination for Cause. In order to terminate PROVIDER for cause, COALITION must send a written notice of termination for cause to PROVIDER. Such notice must be sent, with proof of delivery, at least five (5) business days before termination. The notice must state the date of, and the specific basis for, termination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 61. Notwithstanding PROVIDER's refusal of delivery of the notice, this Contract shall be terminated on the date identified in the notice. COALITION shall document any refusal of

delivery.

56. **Emergency Termination.** COALITION must immediately terminate this Contract on an emergency basis upon a notification by the Department of Children and Families (DCF) or local licensing agency or accreditation body actions or inactions of a PROVIDER that pose an immediate and serious danger to the health, safety, or welfare of children. COALITION will terminate this Contract on an emergency basis by sending PROVIDER written notice of emergency termination at least twenty-four (24) hours prior to termination. The written notice must specifically state the basis of COALITION's emergency termination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 61.

57. **Revocation of Eligibility.**

a. In accordance with sections 1002.55(6), 1002.61(10), or 1002.63(9), F.S., if PROVIDER's Contract is terminated under paragraph 55 or 56, the COALITION may revoke a PROVIDER's eligibility to deliver the VPK Program and a SCHOOL DISTRICT may revoke a public school's eligibility to deliver the VPK Program. When revoking a PROVIDER'S eligibility, the COALITION or SCHOOL DISTRICT shall adhere to requirements provided in Rule 6M-8.702, F.A.C. COALITION or SCHOOL DISTRICT shall provide notice of its intent to revoke PROVIDER'S eligibility at the same time that it provides written notice of intent to terminate the contract to PROVIDER. For multi-site providers, such as corporate chains or school districts, VPK program ineligibility is per site and may not apply to all locations unless specifically determined otherwise by the coalition.

b. The PROVIDER agrees that in the event that this contract is terminated under the provisions of paragraphs 55 or 56, and the PROVIDER's eligibility is not revoked under paragraph 57 part a, the parties may not enter into another contract for VPK services for the remainder of the contract term of this contract.

58. **Termination of Contract by Provider.** PROVIDER and COALITION may agree to terminate this Contract by mutual consent or PROVIDER may unilaterally terminate this Contract at will. Written notice of termination must be given at least thirty (30) calendar days before the termination date in order for the COALITION to make alternative arrangements for uninterrupted services for children served under this Contract. If sufficient notice of termination is not provided, COALITION may refuse to issue the final reimbursement payment to PROVIDER. If PROVIDER unilaterally terminates this Contract during the pendency of an inquiry due to suspected noncompliance with part V or part VI of chapter 1002, of the Florida Statutes or chapter 6M-4, 6M-8, F.A.C., the COALITION may revoke the PROVIDER'S eligibility in accordance with Rule 6M-8.702, F.A.C. if the noncompliance is upheld by the early learning coalition review hearing committee.

59. **Legislative Appropriation.** Any obligation for payment under this Contract is contingent upon an appropriation by the Florida Legislature. If funds required to finance this Contract are unavailable, COALITION shall terminate this Contract after providing written notice, with proof of delivery, at least twenty-four (24) hours before termination of this Contract. In the event of termination of this Contract under this paragraph, PROVIDER shall be paid for the documented VPK hours completed prior to termination of this Contract.

60. **Fraud.**

Suspension for Suspected Fraud. In accordance with s. 1002.91(4), F.S., COALITION may suspend or terminate PROVIDER from participation in the VPK Program when it has reasonable cause to believe that PROVIDER has committed fraud. PROVIDER may request a review of COALITION's determination to suspend PROVIDER as described in paragraph 61. This review shall be limited to a determination of whether the COALITION has reasonable belief fraud occurred. If suspended, PROVIDER shall remain suspended until the completion of any investigation by the Department of Education, the Department of Financial Services, or any other state or federal agency, and any subsequent prosecution or other legal proceeding.

a. Termination for Fraud. In accordance with s. 1002.91(5), F.S., if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., the COALITION shall refrain from contracting with, or using the services of, PROVIDER for a period of 5 years. In addition, COALITION shall refrain from contracting with, or using the services of, any provider that shares an officer or director with a provider that is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S. for a period of five (5) years.

b. Termination for National Disqualification. In accordance with s. 1002.91(7), F.S., if PROVIDER is placed on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause. In addition, if PROVIDER shares an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause.

61. **Due Process Procedures.** PROVIDER may request a review of determinations made by COALITION under this Contract. Reviews will be conducted in accordance with Exhibit 2, Due Process Procedures. While a request for a review is being examined, PROVIDER is not required to implement corrective action. In accordance with s. 1002.73(1), PROVIDER may not offer any VPK Program services while a request for a review regarding termination of PROVIDER's VPK Statewide Contract is being examined.

62. **Severability of Provider Location.** If PROVIDER has executed this Contract on behalf of multiple locations and one or more of the locations is terminated pursuant to Section XI of this Contract, then in lieu of re-executing a new contract for the remaining locations, COALITION may modify Exhibit I to indicate which location(s) previously part of this Contract has been removed. This information shall be provided in the Provider Portal. This Contract will remain in force and effect as to all locations in Exhibit 1 which are not modified.

63. **Litigation and Venue.** In the event that PROVIDER believes that this Contract has been inappropriately terminated, or in the event of a breach of this Contract, any available remedies may be pursued in a court of competent jurisdiction. COALITION and PROVIDER agree that any litigation related to this Contract which is brought by COALITION or PROVIDER will be brought in a county within COALITION's geographical service area.

XII. NOTIFICATION

64. **Information Change Notification.** PROVIDER agrees that it will comply with each of the following notification requirements:

a. Provide notice to the COALITION of class transfers of children at the same provider location within fourteen (14) calendar days.

b. Provide notice to the COALITION of changes to information provided on Forms DEL-VPK 10, DEL-VPK 11A, and DEL-VPK 11B within fourteen (14) calendar days after the information changes in accordance with Rule 6M-8.300, F.A.C..

c. Provide notice of temporary closure in accordance with the requirements of Rule 6M-8.204, F.A.C..

d. Provide notice and documentation specifying reasons for dismissal of children within fourteen (14) calendar days.

65. **CCR&R Participation.** PROVIDER agrees to provide program and business information annually for inclusion in the Child Care Resource and Referral (CCR&R) Network and is responsible for ensuring that COALITION has up-to-date business and contact (including emergency contact) information. This information shall be provided in the Provider Portal.

66. **Unusual Incident Notification.** PROVIDER agrees to report unusual incidents to COALITION by no later than the close of business on the next business day of the unusual incident and to submit a written report to COALITION within three (3) business days from the date of the incident. For licensed providers, sending a copy of the incident report submitted for DCF to COALITION shall constitute compliance with this paragraph. An unusual incident is any significant event involving the health and safety of children under PROVIDER's care. Examples of unusual incidents include: accusations of abuse or neglect against PROVIDER or PROVIDER's staff; the injury of a child which requires professional medical attention at PROVIDER's site or written notification from the child's parent that the child received professional medical attention; and when PROVIDER receives notice of litigation where PROVIDER is a named party or defendant that relates to PROVIDER's operation of VPK services.

67. **Notification of Disqualification or Public Assistance Fraud.**

a. PROVIDER shall notify COALITION within five (5) calendar days if PROVIDER is placed on the United States Department of Agriculture National Disqualified List, or if PROVIDER shares an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List.

b. PROVIDER shall notify COALITION within five (5) calendar days if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S.

XIII. INDEMNIFICATION

68. **Indemnification.** PROVIDER shall be fully liable for and indemnify, defend and hold harmless COALITION, Department of Education and all of their officers, directors, agents, contractors, subcontractors and employees from and against any and all third-party claims, suits, actions, damages, judgments and costs that arise whether in law or in equity, from any of the PROVIDER's agents, subcontractors or employees' acts, actions, neglect or omission during the performance or operations under this Contract or any subsequent modification thereof. This includes attorney's fees and costs. This indemnification holds whether liability is direct or

indirect and whether damage is to any person or real or personal tangible or intangible property. If PROVIDER is a state agency or a subdivision thereof, as defined in s. 768.28(2), this paragraph is limited to the extent permitted by s. 768.28, F.S.

XIV. SEVERABILITY

69. **Severability.** If any provision of this Contract is held to be unenforceable by a court of competent jurisdiction, the remaining terms and conditions remain in full force and effect.

XV. AMENDMENTS

70. **Only Authorized Amendments.** Only authorized attachments, amendments, or supplements to this Contract are authorized or permitted including those specifically incorporated by reference in this form, such as Exhibit 1, Provider Location List; Exhibit 2, Due Process Procedures; Form DEL-VPK 20A, Amendment to the Statewide Voluntary Prekindergarten Provider Contract; and Form DEL-VPK 20PP or Form DEL-VPK 20PS, as described in paragraph 7.

XV. EXECUTION OF CONTRACT

In accordance with ss. 1002.55(3)(i), 1002.61(3)(b), and 1002.63(3)(b), F.S., PROVIDER has caused this Contract to be executed as of the date set forth in Paragraph 1. By signing below, PROVIDER hereby certifies that PROVIDER has read and understood this Contract. PROVIDER certifies that all information provided is true and correct and agrees that noncompliance with the requirements of the VPK Program, which include the requirements of this Contract, and all Exhibits and authorized attachments, shall result in corrective action, withholding of funds, or termination of this Contract at the discretion of COALITION, in accordance with Section XI.

Warranty of Authority. Each person signing this contract warrants that he or she is duly authorized to do so and to bind the respective party to the contract.

Lisa A Koburger	Lisa A Koburger
Signature of President/Vice President/ Secretary/Officer/Owner/Principal/or Other Authorized Representative	**Print Name**
☒ By Electronic Signature	
VPK/PreK Coordinator	7/7/2022 7:19:46 PM
Title	**Date**
Provider's Additional Signatory (If required by the Provider)	**Print Name**
☐ By Electronic Signature	
Title	**Date**
Provider's Additional Signatory (If required by the Provider)	**Print Name**
☐ By Electronic Signature	
Title	**Date**

COALITION has caused this Contract to be executed as of the date set forth in Paragraph 1.

Brittney Spangler	Brittney Spangler
Signature of Authorized Coalition Representative	**Print Name**
☒ By Electronic Signature	
Senior Director of Programs	7/8/2022 1:53:52 PM
Title	**Date**

** Electronic signature: By providing this electronic signature I attest that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures. I confirm that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature.*

Exhibit 1: Provider Location List

Provider Legal Name: Baker County School Board (doing business as) Baker County Pre-K/Kindergarten Center -L

If PROVIDER is executing this Contract on behalf of one physical location, mark this Exhibit "Not Applicable" in the box below.

[X] **Not Applicable**

If PROVIDER is a school district executing a single Contract on behalf of multiple public school VPK providers or if PROVIDER is executing a single Contract on behalf of multiple private VPK sites within COALITION's service area, PROVIDER shall complete a Provider Location List in a table format with the following rows:

A. Location Number (optional)
B. Location Legal Name
C. Doing Business As Name (if applicable)
D. Physical Address
E. Employer Identification Number (EIN)
F. School Year (Y/N)
G. Summer (Y/N)
H. Official Use Only (for coalition use)

Exhibit 2: Due Process Procedures

Provider Legal Name: **Baker County School Board**

1. Purpose of Exhibit. Early Learning Coalitions are responsible for the local implementation of early learning programs funded with state and federal funds, such as the School Readiness Program and Voluntary Prekindergarten Education Program. Providers of such early learning programs may request a review of determinations made by an Early Learning Coalition in accordance with the due process procedures described below.

2. Request for Review Hearing. If a provider disputes any action taken by the Coalition pursuant to the terms of the Statewide Voluntary Prekindergarten Provider Contract, the provider may request a review hearing in writing by sending it to the contact person listed in the Coalition's action. A review hearing is a "meeting" for the purposes of the Sunshine Law which is subject to public notice. During a review hearing, the provider will have a reasonable opportunity to address Coalition staff-persons or sub-contractor staff regarding the Coalition's action and to present supporting evidence before a Review Hearing Committee. Provider may have an attorney present at the review hearing to represent or advise the provider.

a. Content of Request for Review Hearing. The request for review hearing must state: the name and contact information of an individual authorized to provide information and binding responses on behalf of provider; the specific action by the Coalition that the provider disputes, the specific reasons for the provider's belief; and whether the provider will be represented by an attorney or another individual during the review hearing.

b. Request Time. The provider's request for a review hearing must be submitted in writing to the Coalition within five (5) business days of receipt of notice of the determination which the provider believes to be incorrect.

c. Supporting Documentation. The provider must send copies of any written documentation supporting the claims of the provider. Examples of relevant documentation may include, but are not limited to, attendance documentation, notarized attestations from parents, documentation from licensing or accrediting bodies, documents demonstrating dates of information submission, and a proposed corrective action plan.

3. Implementation of Review. If the Coalition receives a request for review hearing from the provider, the Coalition must address the request by taking the following steps.

a. Assignment of Review Hearing Committee. Within three (3) business days of receipt of a request for review hearing, the. The Coalition must assign a Review Hearing Committee to complete the review. The Review Hearing Committee must be composed of at least three but no more than five members of the Coalition Board. The Chair of the ELC shall appoint the Review Hearing Committee and shall name the chair of the committee. At least one of the members must be a mandatory member as set forth in section 1002.83(4) and at least one other member shall be one of the provider representative members. If all attempts have been made by the Coalition to schedule among the selected Review Hearing Committee members potential dates for the hearing and neither provider representative from the Coalition Board is available, then the requirement for a provider representative will be waived for this hearing and the minutes of the Review Hearing Committee will document that the Coalition made every attempt to have a provider representative member included but was unable to do so for this hearing.

b. Response to Request for Review Hearing. Within five (5) business days of receipt of the request for review hearing, the Coalition must respond to the provider in writing, return receipt requested. The notice must include at least three (3) proposed dates and times for the review hearing which must be within forty-five (45) days of the date of receipt of the request for review hearing. The notice must also state that the review hearing may be conducted in person at a location designated by the Coalition or via any method of telecommunications, as long as the public is given reasonable access to observe and, when appropriate, participate. Finally, the notice must state whether or not all of the Coalition staff persons or sub-contractor staff whom the provider wishes to have present during the hearing will be made available. If any individual who the provider requested to have present is not available, the Coalition must make available an individual who is qualified to address the subjects the provider wished the individual to address.

c. Date and Location Selection. Within five (5) business days of receipt of the response to a request for review hearing, the provider must inform the Coalition of the date and time which it selects for the review hearing and whether the provider will attend the meeting in person or via a method of telecommunication. Within five (5) business days of receipt of the response to a request for review hearing, if the provider is unable to attend any of the proposed dates and times for the review hearing, the provider must submit written notice which states the specific reasons that provider is unable to attend and must contact the Coalition to select a mutually agreed upon date for the review hearing. If the provider does not inform the Coalition of the date and time within the required time period, then the process is considered complete and the request is denied.

d. Conducting the Review Hearing. The Review Hearing Committee shall assess the claim(s) the provider made in its request for review by examining all information and documentation submitted by the provider. The provider must be given a reasonable opportunity to question Coalition staff-persons or sub-contractor staff regarding the determinations of the Coalition and to present evidence before the Review Hearing Committee. The Coalition will also be provided a reasonable opportunity to submit evidence to rebut any claims made by the provider.

e. Notice of Review Hearing Committee Decision. Following completion of the presentation by the provider and the Coalition, the Review Hearing Committee will vote regarding each of the provider's claims. The decision of the Review Hearing Committee is final. In its' deliberations, the Review Hearing Committee must determine:

i. If the determination made by the Coalition was correct, in whole or in part, or incorrect.

ii. If no part of the determination made by the Coalition was correct, then the provider is not required to take further action.

iii. If any part of the determination made by the Coalition is correct, the Committee must identify the portion(s) determined to be correct and as applicable, decide:

A. If corrective action is necessary, that the provider must take corrective action in regard to the part(s) which the Review Hearing Committee determines to be correct; and the revised deadlines for completion of the corrective action (s); or

B. If the provider's eligibility to offer the Voluntary Prekindergarten Education Program will be terminated, the date of termination.

f. Notice of Review Hearing Conclusion. The Chair of the Review Hearing Committee shall ensure a written notice of the review hearing conclusion is prepared. The written notice must state the outcome of the Review Hearing Committee's vote regarding each of the provider's claims. In addition, the notice must specifically state the reasons supporting the Review Hearing Committee's conclusions. The dates for either corrective action to be completed, or termination of eligibility to offer the Voluntary Prekindergarten Education Program shall be included in the notice. The Chair of the Review Hearing Committee shall approve the notice and ensure it is made public within ten business days of the conclusion of the Review Hearing.

STATE OF FLORIDA
STATEWIDE VOLUNTARY PREKINDERGARTEN
PROVIDER CONTRACT
PUBLIC SCHOOL ATTACHMENT FORM DEL-VPK 20PS

I. PARTIES AND TERMS OF CONTRACT ATTACHMENT

1. **Parties.** This document is executed as an Attachment to the Contract made and entered into the 7th day of July, 20 22, by and between the Early Learning Coalition of North Florida/Episcopal Children's Services (herein referred to as "COALITION"), and Baker County School Board (herein referred to as "PROVIDER"), with its principal offices located at 362 South Blvd E Macclenny, FL 32063.

2. **Provider Type.** This attachment is designed for use by public school districts and/or public schools. If a VPK site under this Contract is a charter school, the COALITION shall confirm that VPK is in its charter before use of this attachment.

II. PUBLIC SCHOOLS

3. **Monitoring Assurance.** The school district understands that the provisions of this Contract are required to fulfill its obligation to offer the VPK Program at public schools, and that COALITION will monitor public schools for compliance with the requirements of offering the VPK Program in accordance with sections 1002.68(10) and 1002.63(9), F.S.

4. **Summer Funding.** Each district's funding for the summer program shall be modified from the terms of Paragraph 2 of the Contract (Form DEL-VPK 20) in accordance with s. 1002.71 (3)(d), F.S.

5. **Transportation funding.** A student enrolled in the VPK Program may not be reported under s. 1011.68, F.S. for student transportation funds.

6. **School District Authorization.** An authorized school district representative must be a signatory of this Contract.

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #1

Please request Board approval of Budget Amendment #1 (BA 1) for the fiscal year ended June 30, 2022. BA 1 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the Federal Fund. This budget amendment is for the Special Revenue Fund 441.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
___ General Fund
_X_ Special Revenue
___ Food Service
___ Debt Service
___ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO:__1___

ESSER I/CARES **FUND 441**

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
3200	255,180.28	58,906.09	314,086.37
TOTAL	255,180.28	58,906.09	314,086.37

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	229,350.76	55,468.16		284,818.92
6100	14,554.23	671.16		15,225.39
6200	0	267.44		267.44
6300	0	134.51		134.51
6400	0	537.03		537.03
7300	2,018.45		418.65	1,599.80
7700	0	2,000.00		2,000.00
7800	0	246.44		246.44
TOTAL REVISIONS	245,923.44	59,324.74	418.65	304,829.53

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #2

Please request Board approval of Budget Amendment #2 (BA 2) for the fiscal year ended June 30, 2022. BA 2 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the General Fund. This budget amendment is for the General Fund 100.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
_X_ General Fund
____ Special Revenue
____ Food Service
____ Debt Service
____ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO: 2

FUND 100

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
TOTAL			

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	23,439,831.00	0.00	194,089.00	23,245,742.00
6100	2,438,993.00	15,000.00		2,453,993.00
6400	159,156.00	3,500.00		162,656.00
7400	22,000.00	300,000.00		322,000.00
9200	164,411.00	0.00	124,411.00	40,000.00
TOTAL REVISIONS	26,224,391.00	318,500.00	318,500.00	26,224,391.00

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #3

Please request Board approval of Budget Amendment #3 (BA 3) for the fiscal year ended June 30, 2022. BA 3 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the Federal Fund. This budget amendment is for the Special Revenue Fund 420.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
___ General Fund
_X_ Special Revenue
___ Food Service
___ Debt Service
___ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO: 3

FUND 420

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
3200	3,361,381.00	0	3,361,381.00
TOTAL	3,361,381.00	0	3,361,381.00

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100	262,803.01	62,200.24		325,003.25
6400	553,591.21		142,386.51	411,204.70
7200	91,530.00	80,186.27		171,716.27
TOTAL REVISIONS	907,924.22	142,386.51	142,386.51	907,924.22

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #4

Please request Board approval of Budget Amendment #4 (BA 4) for the fiscal year ended June 30, 2022. BA 4 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the Federal Fund. This budget amendment is for the Special Revenue Fund 443.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
___ General Fund
__X_ Special Revenue
___ Food Service
___ Debt Service
___ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO:__4___

ESSER II/CARES **FUND 443**

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
3200	3,890,641.00	111,188.00	4,001,829.00
TOTAL	3,890,641.00	111,188.00	4,001,829.00

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	1,106,138.00		120,065.58	986,072.42
6200	0	11,003.83		11,003.83
6300	12,000.00	5,927.66		17,927.66
6500	0	4,569.78		4,569.78
7300	0	29,527.89		29,527.89
7500	0	11,248.72		11,248.72
7600	0	39,370.52		39,370.52
7700	0	4,218.27		4,218.27
7800	0	66,086.23		66,086.23
7900	24,806.00	43,833.69		68,639.69
8100	0	12,654.81		12,654.81
8200	0	2,812.18		2,812.18
TOTAL REVISIONS	1,142,944.00	231,253.58	120,065.58	1,254,132.00

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #5

Please request Board approval of Budget Amendment #5 (BA 5) for the fiscal year ended June 30, 2022. BA 5 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the Federal Fund. This budget amendment is for the Special Revenue Fund 445.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
____ General Fund
__X__ Special Revenue
____ Food Service
____ Debt Service
____ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORID
RESOLUTION NO: 5

ESSER III/AMERICAN RESCUE PLAN **FUND 445**

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
3200	0	990,077.00	990,077.00
TOTAL	0	990,077.00	990,077.00

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	0	530,015.20		530,015.20
6100	0	74,433.03		74,433.03
6200	0	8,342.87		8,342.87
6300	0	13,095.75		13,095.75
6400	0	6,092.99		6,092.99
6500	0	3,498.63		3,498.63
7200	0	50,377.98		50,377.98
7300	0	30,142.00		30,142.00
7400	0	9,993.92		9,993.92
7500	0	40,502.92		40,502.92
7600	0	42,440.22		42,440.22
7700	0	3,767.75		3,767.75
7800	0	110,345.74		110,345.74
7900	0	55,186.50		55,186.50
8100	0	9,688.50		9,688.50
8200	0	2,153.00		2,153.00
TOTAL REVISIONS	0	990,077.00		990,077.00

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

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: August 12, 2022

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: REQUEST BOARD APPROVAL OF BUDGET AMENDMENT #6

Please request Board approval of Budget Amendment #6 (BA 6) for the fiscal year ended June 30, 2022. BA 6 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the Federal Fund. This budget amendment is for the Special Revenue Fund 446.

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

mta

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2021-2022

CHECK APPROPRIATE FUND
___ General Fund
_X_ Special Revenue
___ Food Service
___ Debt Service
___ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO: 6

AMERICAN RESCUE PLAN/Other Relief **FUND 446**

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
3200	0	469.26	469.26
TOTAL	0	469.26	469.26

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100	0	12.44		12.44
7200	0	22.35		22.35
9100	0	434.47		434.47
TOTAL REVISIONS	0	469.26		469.26

ADOPTED BY SCHOOL BOARD: _____

CERTIFIED CORRECT: _____
District Superintendent's Signature

Family Service Center

418 - 8th Street South * Macclenny, Fl 32063
Located on the campus of Keller Intermediate School - Baker County School District
Phone (904) 259-7871 * Fax (904)259-9169
The First Newly Constructed Family Service Center in Florida

September 6, 2022

Sherrie Raulerson
Superintendent
Baker County School District
270 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Raulerson:

Please submit for approval the (Renewal) of the Interagency Agreement between the Women's Center of Jacksonville and the Baker County School Board to provide services to clients at the Family Service Center. No changes except in rate.

Thank you for your continued support.

Sincerely,

Tina Bradley RN, BSN

Tina L. Bradley, RN, BSN
Health Services Specialist

TLB/alg

Enclosure

INTERAGENCY AGREEMENT
FAMILY SERVICE CENTER AT KELLER INTERMEDIATE SCHOOL

THIS AGREEMENT is entered by and between the **Women's Center of Jacksonville,**

5644 Colcord Ave., Jacksonville, FL 32211,

hereinafter referred to as **Women's Center of Jacksonville**, and the SCHOOL BOARD OF BAKER COUNTY,

hereinafter referred to as the BOARD.

WITNESSETH

I. For and in consideration of the mutual understanding and agreements hereinafter set forth, it is therefore agreed between the **Women's Center of Jacksonville** and the BOARD as follows: (Agency)

1. The Agency agrees to provide Services on site, as described in number I. 8, within the area of the Baker County School District.

2. The location of these services will be Keller Intermediate School at the Family Service Center – 418 South 8th Street, Macclenny, Fl 32063; Room #25, (80sq. ft.).

3. The Parties agree that any questions or concerns shall be resolved by Tina L. Bradley, RN BSN, Family Service Center Director, subject only to final board resolution.

4. Additional administrative procedures as may be necessary will be mutually coordinated and agreed upon by both Parties.

5. Scheduling of these Services will rest jointly with Tina L. Bradley, RN BSN, the BOARD'S Family Service Center Director, and **Teresa Miles.** **(Name of Designee)**

6. The operation of these Services will be the responsibility of the Agency's Designee, **Teresa Miles.**

7. Decisions regarding hiring and further human resource management will be the sole responsibility of the respective employer.

8. Specific services will include, but are not limited to:
   - Outreach advocate for victims of sexual violence

9. Specific in-kind contributions are:
   Staff Salary = $31,200 annually

10. The Parties agree to obtain the written consent for treatment from the parents or guardians of all children treated hereunder prior to formal commencement of non-emergency services. Copies of said consent shall be filed in each student's school record (maintained by the BOARD) and clinical record (maintained by the Family Service Center).

11. Support expenses consisting of internet, basic telephone services and long distance calls will be the responsibility of the **Women's Center of Jacksonville.** .
    (Agency)

12. Paper goods, supplies, and office consumables will be the responsibility of the
    Women's Center of Jacksonville.
    (Agency)

II. The **Women's Center of Jacksonville** further agrees as follows:
(Agency)

to pay the Board **$1,418.81 (For October 1, 2022 – Sept. 30, 2023.)**

III. The BOARD agrees as follows:

1. To provide general janitorial and maintenance services for the facility.

2. To allow **Women's Center of Jacksonville**
   (Agency)
   to establish and coordinate hours of operation with Tina L. Bradley, RN BSN, Family Service Center Director, in order to accomplish the service objectives as needed, and that these hours of operation may extend past school hours of operation.

IV. The **Women's Center of Jacksonville and** the BOARD further agree as follows:
(Agency)

1. Titles VI and VII, Civil Rights Act of 1964:

Both Parties shall comply with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other Federal Laws applicable to equal employment opportunity.

2. Indemnification and Insurance:

A. The **Women's Center of Jacksonville**
(Agency)
agrees that it and its employees shall act as independent contractors and not as employees of the BOARD in providing the aforementioned services.

B. The **Women's Center of Jacksonville**
(Agency)
agrees that it shall maintain adequate liability insurance of no less than $1,000,000.00 per occurrence/claim, and $2,000,000.00 annual aggregate during the course of this AGREEMENT and shall indemnify, defend and hold the BOARD harmless from all claims, suits, judgments, or damages that may arise from the operation of the **Women's Center of Jacksonville.**

C. The **Women's Center of Jacksonville**
(Agency)
agrees to assume responsibility for and maintain adequate insurance to cover loss or damage of agency property as may be in the possession of the BOARD during these Services. The Agency also agrees to provide insurance to cover damage to the facility or to repair its furniture and/or fixtures, as may be caused by Agency use of same.

D. The BOARD will assume responsibility for and maintain adequate insurance to cover loss or damage to all items of its personal property.

3. Confidentiality

The Parties shall recognize and safeguard the confidential nature of case records and student information in conformance with all applicable Federal and State laws, rules and regulations and both Parties' policies pertaining to the right of privacy of parents, guardians, and students.

4. Publicity

All notices, informational pamphlets, press releases, research reports, and other similar public notices which reference the Family Service Center must

have prior approval by Tina L. Bradley, RN BSN, Family Service Center Director, prior to publication and release.

5. Renegotiation or Modification

Any alterations, variations, modifications, or waivers of this AGREEMENT shall only be valid when they have been placed in writing, signed and attached to this AGREEMENT. Both Parties agree to renegotiate those portions of the agreement which may be affected by revision of federal or state laws or regulations.

6. Termination

A. Termination at Will. This AGREEMENT will be terminated by either Party at any time, with or without cause, upon no less than thirty (30) days notice in writing to the designated person as identified in I. 5. Said notice shall be delivered by Certified Mail or in person.

B. Termination Because of Lack of Funds. It is further agreed that in the event funds to finance this AGREEMENT become unavailable, the obligations of each Party hereunder may be terminated upon no less than thirty (30) days notice in writing to the other Party. Said notice shall be delivered by Certified Mail or in person. In such event, both Parties will endeavor to ensure the continuity of care for any displaced students and families by utilizing available community resources and applicable State and Federal Law. The **Women's Center of Jacksonville**
(Agency)
shall be the final authority as to the availability of its Federal and State funds and as to how such funds will be allocated, and the BOARD shall be the final authority as to the availability of the facilities and school personnel.

7. Retention of Records

The Parties shall retain all financial records, supporting documents, statistical records, and any other documents pertinent to this AGREEMENT for a period of at least six (6) years after termination of this AGREEMENT or if any audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained at least until resolution of the audit findings.

8. Contract Duration and Renewal

This AGREEMENT shall become effective on **October 1, 2022,** and shall end on **September 30, 2023.** This AGREEMENT may be renewed each year upon mutual agreement by both parties.

SCHOOL BOARD OF BAKER COUNTY	**WOMEN'S CENTER OF JACKSONVILLE**
_____	_____
Paula T. Barton, Chairperson	**Agency Administrator**
_____	Aug 11, 2022
Date	**Date**

Women's Center of Jax

Contract Date October 1, 2022 - September 30, 2023

Total Square Footage of Building Less Common Areas		5,768.00
Square Footage of One Office		80
Percentage of Total Building used		1.39%
Secretary of Family Service Center		
Salary	38,921.74	
FICA	2,977.51	
Retirement	4,211.33	
Insurance	6,459.84	
Total Salary	52,570.43	
Percentage of salary for secretary		729.13
Custodian (6 Hours) Martha Mann		
Salary	29,724.63	
FICA	2,273.93	
Retirement	3,216.20	
Insurance	39.60	
Total Salary	35,254.37	
Percentage of Salary for Custodial Staff		488.96
Electricity from April 2021 to March 2022	9,550.24	
Percentage of Electricity		132.46
Water Bill from April 2021 to March 2022	4,921.42	
Percentage of Water Bill		68.26
Total for Contract		1,418.81

TOTAL CONTRACT DUE FOR 2022-2023 $ 1,418.81

Baker County District School Board

Exceptional Student Education • Student Services

290 Jonathan East • Macclenny, Florida 32063
Phone: (904) 259-7825 • Fax: (904) 259-9099

August 11, 2022

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

I would like to request School Board approval to renew the contract between Meridian Behavioral Healthcare and the Baker County School District from July 01, 2022 through June 30, 2023. This agreement will provide additional behavioral counseling for the students in our district. There are no changes from the previous agreement. Funding for these services will be paid through the 2022-2023 Mental Health Allocation.

If you have any questions please contact me at (904)259-7825 or michael.green@bakerk12.org.

Sincerely,

Michael Green Jr., Director
Exceptional Student Education/
Student Services

MG/al

Cooperative Agreement
Between
Meridian Behavioral Healthcare, Inc.
and
The School Board of Baker County, Florida

THIS AGREEMENT ("Agreement") is entered into by and between Meridian Behavioral Healthcare, Inc., a Florida Not for Profit Corporation, 1565 SW Williston Road, Gainesville, FL 32608 ("Meridian") and the School Board of Baker County, 312 South Boulevard East, Macclenny, FL 32063 ("School Board").

WHEREAS, the School Board desires to purchase certain therapeutic and preventive mental health and substance abuse services to its students who are in need of such services; and

WHEREAS, Meridian Behavioral Healthcare, Inc. has professionally trained psychiatrists, Advanced Practice Registered Nurses, clinical social workers, licensed therapists, mental health counselors, case managers, and prevention specialists available to provide such services; and

WHEREAS, Meridian Behavioral Healthcare has a full continuum of behavioral health services, including crisis care, residential treatment, and inpatient services, to augment outpatient care available to students in need of services;

NOW THEREFORE, in consideration of the premises and the mutual covenants and conditions contained herein, the Parties agree as follows:

A. Particulars of This Agreement

1. Duration: This Agreement shall commence on 1st July, 2022 and shall continue until June 30, 2023.

2. Renewability: This Agreement shall not be automatically renewable.

3. Modification: This Agreement may be modified only by separate written agreement appended hereto and signed by both parties.

4. Contract Managers: Contract Manager for Meridian Behavioral Healthcare, Inc. will be Don Savoie, President and CEO or his designee. Contract Manager for the School Board will be Sherrie Raulerson, Superintendent or his/her designee.

5. Notices, Authorizations, Billings and Reports: All notices, authorizations, bills and reports, or any other documentation required by this Agreement to be provided by one party to the other shall be sent as follows:

The School Board of Baker County, Florida
270 South Boulevard East
Macclenny, FL 32063
Attention: Sherrie Raulerson, Superintendent
Also with email copy to: sherrie.raulerson@bakerk12.org

Meridian Behavioral Healthcare, Inc.
1565 SW Williston Road, Gainesville, FL 32608
Attention: Don Savoie, President/CEO
don_savoie@mbhci.org

B. Responsibilities of the School Board

1. Payment: School Board shall pay for services rendered to any student who is referred for services pursuant to this agreement, according to the rate plan included in Attachment A. These rates will apply only when the child is not eligible for Medicaid, state funding, or commercial insurance, OR when the service provided is not reimbursable under the rules and limitations of these fund sources including benefits exhausted.

   The School Board shall be billed on a monthly basis by the 15th of the month following the provision of services. Payment shall be made monthly upon receipt of a billing invoice from Meridian.

2. Determining Eligibility for Services: The School Board is responsible for determining eligibility for service referral. A student may be referred for services under this Agreement if he/she meets the following conditions:
   a. Is under 25 years of age and is enrolled in Baker County Schools; and
   b. Is identified as eligible for Exceptional Student Education services and is serviced in a self-contained class and/or has significant behavioral or emotional difficulties; or
   c. Is in need of mental health or substance abuse services for one or more of the following reasons:
      1) Reported family or peer problem that causes significant distress or interference with functioning with peers, at home, or school.
      2) Traumatic experience (e.g., abuse, loss of loved one, medical problems, or other crisis) that results in significant distress or interference with functioning with peers, at home, or school.
      3) Excessive absenteeism associated with emotional problems.
      4) Academic performance below expected level associated with emotional problems.
      5) Multiple behavioral difficulties at school associated with emotional problems
      6) Medications require close monitoring and collaboration.
      7) Recent change of program placement indicates the need for transitional support.
      8) Underage drinking or other substance use

9) In-school suspension
10) Child indicates he/she perceives that he/she is in an emotional crisis and requests professional services

3. Referral Process: The School board will refer eligible students through the principal or his/her designee in accordance with the criteria listed above.

The School Board agrees to designate personnel from each school such as the guidance counselor to be active with Meridian assigned school therapist and Meridian Program Manager for processing referrals and to facilitate having school referred/Meridian-involved students prepared i.e. in office area or other designated location, at agreed upon consecutive time slots, for school based clinical sessions.

The School Board is contracting for Meridian to dedicate one full time equivalent clinical (s) to provide assessments, treatment planning and clinical interventions on site at school for Baker County Schools. Each dedicated clinician to carry a caseload up to sixty clients. School board agrees to not refer to student to other providers for services Meridian clinicians are providing. Mobile Response team to be utilized as first service to respond to crisis when contracted Meridian clinician is not on location at the time of the crisis.

Meridian will respond to all requests for referral for mental health screenings within 3 school days. If the referral is accepted, the assessment of students at risk for mental health disorders will occur within 15 days of referral. Parent or guardian consent must be obtained prior to referral for a mental health screening. If Meridian is selected to provide ongoing care by guardian; school-based mental health services will be initiated within 15 days after identification and assessment, and community based mental health services, if identified, will be initiated within 30 days after the school or district makes a referral. Baker County School Board agrees to refer all students being served, beyond those being served by Baker County school counseling personnel, in need of mental health and substance services, to Meridian Behavioral Healthcare.

The School Board understands for school referred/Meridian-involved students to be served routinely by additional Meridian clinicians (outside of the purchased FTE Meridian clinician) the clinician (s) will need to have enough referred students to justify the time and travel involved in getting to those schools. When neither is the case, the school referred students may be seen at local Meridian offices instead of the respective school. The School Board is purchasing additional time for clinician to be present for services that are not billable to Medicaid or third party insurance or other available funding, including but not to crisis intervention, consultation, and training.

4. Liability and Protection of Health Information: The School Board agrees to render full cooperation with Meridian in recommending and referring students for counseling and/or consultation, and to facilitate Meridian's obtaining consent for treatment and releases of information.

Additionally, the School Board agrees to protect confidential health information in accordance with applicable law. Meridian will clearly identify on its face any confidential health information subject to the Health Insurance Portability and Accountability Act (HIPAA) and/or 42 CFR Part Two, Florida Statutes, Section 90.503, 394.4615 and 456.057 which Meridian provides to School Board, pursuant to a properly executed release of information.

5. Office Space and Resources: The School Board agrees to furnish Meridian staff with appropriate workspace at those sites where services are provided. The space does not need to be continuously available, but does need to be suitable for therapy sessions and available when the therapist is on site.

   As part of this Agreement; it is required that Meridian staff providing services on premises have access to the internet for the purposes of connecting to Meridian's EMR (Electronic Medical Records) to document care and treatment of clients provided at Baker County location(s) and to deliver services via synchronous telehealth. Access required will be via secure VPN (Virtual Private Network) and can be delivered either by Ethernet (wired connection) or secure wireless. Any use by Meridian staff of the School Board's internet access will be subject to the School Board's policies and procedures.

6. The School Board agrees to install an approved HIPAA-compliant application on computer(s) with camera and microphone and located in a secure space that affords privacy. This is a free application that enables school personnel to access a therapist or other clinical staff by telehealth to provide services to youths when a therapist is not available onsite. School to accommodate telehealth equipment including telehealth stations and iPad(s) to enable delivery of services including individual therapy, crisis intervention, consultation to educational staff, and evaluation for Baker or Marchman Acts. Meridian Information Systems staff will provide technical support specific to installation and use of this application and related equipment to access Meridian services.

C. Responsibilities of Meridian

1. Staffing: Meridian will provide appropriately qualified staff in sufficient numbers to meet the service demands of this Agreement. Staff will have sufficient education, training and experience to conduct the procedures described in the "Service and Rate Schedule" in Attachment A, which is incorporated herein by reference.

2. Billing: Meridian will submit a monthly invoice to the School Board for therapeutic services provided by Meridian staff to be reimbursed under this contract. Invoices shall include details of the duration, types, and locations of services provided, and where applicable, the name of the student served. Meridian must obtain authorization from Baker County ESE Director for Meridian services provided under Attachment A to be reimbursed by Baker County School Board.

3. Record Keeping: Meridian will keep individualized medical treatment records for all individuals served under this Agreement. Storage and release of treatment records shall comply with applicable State and Federal law. Records are the sole property of Meridian. Meridian will keep all student Educational Records in Meridian's possession confidential and exempt in keeping with the provisions of Section 1002.22, Florida Statutes, Section 90.503, 394.4615 and 456.057 and the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. s. 1232g, and the federal regulations issued pursuant thereto.

4. Communication with School Personnel: Meridian staff, subcontractors, and agents will obtain parent/guardian consent to communicate freely with school personnel about the referred child's progress in treatment. This communication shall be subject to the limits and provisions outlined in the consent. Meridian staff will provide quarterly progress reports on each student served under this Agreement. Meridian staff will also maintain a weekly schedule log of services provided. Meridian staff will collaborate with school personnel to plan and implement IEPs and behavior plans for students served under this Agreement.

5. Scheduling: Meridian staff will provide services within the constraints of the school day and make every effort to minimize disruption to the learning environment.

6. Additional consultation: Meridian will provide the following consultation services, within available resources:
   a. Florida licensed clinical social worker, marriage and family therapist, or mental health counselor as a member of Threat Assessment Teams.
   b. Primary therapist or other clinical staff as part of team meetings with student, parent(s), teachers and other school personnel to develop plans for transition, safety, and follow up services for students returning to school following a Baker or Marchman Act evaluation and/or admission to an inpatient crisis stabilization unit.
   c. Examination and consultation, in person or via telehealth, to assess need to initiate a Baker or Marchman Act evaluation; licensed staff may also initiate the Baker or Marchman Act.
   d. Brief consultation and referral to school staff regarding students not qualifying for or receiving services under this agreement.
   e. Mental Health First Aid training for educational staff.
   f. Trauma Informed practices training for educational staff.

7. Insurance: Meridian shall be responsible for providing adequate liability and malpractice insurance for the activities described in the Agreement and to that end at all times during the existence of this Agreement Meridian will maintain in force and effect insurance as set forth in Attachment B to the "Cooperative Agreement Between Meridian Behavioral Healthcare, Inc. and The School Board of Baker County, Florida" for 2022-2023, which is attached and incorporated into this Agreement by reference and Meridian will provide the School Board with proof of this insurance coverage through a Certificate of Coverage and Meridian agrees to maintain in force and effect, at all times during the existence of this contract, liability/malpractice insurance coverage to cover the contracted services.

The Contractor will provide the School Board with evidence of such coverage through a Certificate of Insurance.

8. Level II Background Screening: Prior to any Meridian staff, working with students of the School Board, Meridian's staff must satisfy the following provisions which implement the requirements of Board Policy, Florida Statute Sections 435.04, 1012.315,1012.32,1012.465 (Jessica Lunsford Act),1012.467 and 1012.468 are included as terms and conditions of this contract:

Fingerprinting and Background Checks:
Meridian will follow procedures for obtaining employees background screening as established by the School Board. To that end Meridian agrees to comply with all requirements of the School Board's Policy and the requirements of Florida Statutes Sections 435.04, 1012.315, 1012.32,1012.465 (Jessica Lunsford Act) 1012.467 and 1012.468 and any applicable requirements under the new Health and Safety Standards under Chapter 65C-22 and 65C-20, F.A.C, and the 2016 amendments to Section 402.302, and follow-on revisions to 6M-4.620 F.A.C. and 65C-22.003 F.A.C. by certifying that Meridian and Meridian's Staff have completed the mandatory background screenings as required by the referenced policies and statutes. These certifications will be provided to the School Board's Superintendent or his/her designee in advance of Meridian providing any/all services under this Agreement. Meridian will bear the cost of all fingerprinting and acquiring the background screening required hereunder and any/all fees imposed by the Florida Department of Law Enforcement and the School Board to conduct the searches and maintain the fingerprints provided with respect to Meridian and Meridian's staff. Meridian will indemnify and hold harmless the School Board against liability in the form of physical or mental injury, death, or property damage resulting from the Meridian's failure to comply with the requirements of these cited policies and statutes.

Meridian will immediately notify the School Board Personnel Department or designee when Meridian discovers that any employee who has contact with, or may have contact with the School Board's students either commits an act that would disqualify them from student contact, or has an item surface during the five (5) year re-screening that disqualifies them from working with students.

Jessica Lunsford Act – Contractor Certification: Meridian personnel include permanent employees, subcontractors, and agents. By accepting this Agreement, Meridian swears and affirms under penalty of perjury that all of its employees, agents, and subcontractors will comply with the requirements of the Jessica Lunsford Act, School Board fingerprinting procedures, and the laws of the State of Florida. Failure to comply with the above shall constitute a material breach of this Agreement, and the School Board may avail itself of all remedies pursuant to law. Meridian agrees to indemnify and hold harmless the School Board, its officers, employees, and agents, from and against any and all claims or causes of action, including without limitation those for personal and mental injury, death, property damages, and attorney fees, arising out of or relating to Meridian's failure to comply with the above. The School Board is required to conduct background screening of anyone coming in contact with the School Board's students. Background

screening includes submission of fingerprints (to include employees, agents, and subcontractors) to the FDLE and FBI. The standard to be applied for the screening depends on the nature of the work to be performed. There are exemptions to the fingerprinting and background screening requirements of the Act. However, even if a contractor is exempt from fingerprinting and background screening, it will be subject to a search of its name against the registration information regarding sexual predators and sexual offenders maintained by the FDLE under s. 943.043 and the national sex offender public registry maintained by the U.S. Department of Justice.

D. The Parties Jointly Agree

1. Periodic Meetings: Meridian staff and School Board personnel agree to meet periodically to evaluate the demand for services, caseload and billable units to determine appropriate staffing patterns for this Agreement. The Parties also agree to meet, as needed, to develop or refine procedures related to referral and onsite screening processes.

2. Evaluation: Evaluation of the quality of services will be the joint responsibility of both Parties. Meridian will assess quality of services through documentation auditing and peer review procedures, according to Meridian standards. Additionally, Meridian will seek input from School Board staff on a periodic basis, including the completion of annual satisfaction surveys. School Board staff will be responsible for assessing student's academic progress. School Board staff will notify Meridian immediately of any concerns regarding professional conduct or services provided by Meridian.

3. Non-discrimination Policy: The School Board and Meridian agree that students will be counseled without regard to race, color, creed, national origin, age, sex, or economic status. Likewise, Meridian shall not use discriminatory practices in the hiring of staff used to provide services under this Agreement.

4. Independence and Mutual Indemnification: It is understood that employees of Meridian are not agents or employees of the School Board, and employees of the School Board are not agents or employees of Meridian. Neither party to this Agreement assumes any liability for any acts or omissions of the other party or of the agents or employees of the other party. Meridian agrees to indemnify, defend, and hold the School Board, its officers and employees, harmless from any and all liability of the School Board resulting from Meridian's provision of services pursuant to this Agreement.

5. Effective Date: This Agreement will be effective following July 1, 2022 and upon its execution by both parties and will expire on June 30, 2023. Prior to its expiration, either party may terminate this Agreement with or without cause, upon thirty (30) days' written notice to the other party.

6. Default and Remedy: In the event of the failure of either party to comply with any provision of this Agreement, the non-defaulting party shall notify the defaulting party in writing, stating specifically the provision that gives rise to the default. The defaulting party shall be entitled to a period of fifteen (15) days to cure the default. After such

fifteen (15) day period, and the notwithstanding the provisions of paragraph five (5) above, the non-defaulting party may immediately terminate this Agreement by written notice. The failure of either party to exercise this right shall not be construed as a waiver of such right in the event of further default or non-compliance.

E. Additional Department of Education Compliance Requirements

1. Miscellaneous: This Agreement is to be governed by the laws of the State of Florida. Venue for disputes hereunder shall be in the County and Circuit Courts sitting in Alachua County, Florida. This contract is non-assignable by Meridian.

2. General: Meridian agrees to protect, defend, and save harmless the School Board against any demand for payment for the use of any patented material, process, device or article that may enter into the manufacture, construction, or form of any part of the materials or services covered by the order; and the Meridian agrees further to indemnify and save harmless the School Board, its officers, agents and employees from suits or action of every nature and description brought against it for, or on account of any injuries, death, or damages received or sustained by any party or parties by, or from any of the acts of the Meridian, its employees or agents.

3. Warranty-Materials and Services: Meridian expressly warrants that any materials and all work covered by this Agreement will conform to any specification, drawings, samples or other description, furnished or specified by the School Board, and if materials are provided they will be merchantable, of new material, of good workmanship, and free from defects, and fit and sufficient for the purposes intended.

4. Services: Meridian will cause their staff to perform the services under this Agreement in a thorough, efficient, and professional manner, promptly and with due diligence and care, and in accordance with the best practices of the profession, utilizing qualified personnel, equipment and materials. If all or any part of the services is found by the School Board to be unprofessional, inadequate, or otherwise defective (regardless of whether or not payment for such services has been made) for reasons attributable to Meridian, Meridian shall re-perform at its own expense that aspect of the services found to be defective.

5. Cancellation/Termination: The School Board may cancel all or any services called for under this Agreement if Meridian does not perform as specified, or if Meridian defaults on any of the terms hereof. In the case of default, the School Board may procure the articles or services covered by this order from other sources and hold the Contractor responsible for any excess occasioned thereby.

   In any event, either party shall have the right to terminate this Agreement, or any services hereunder, for its convenience, including but not limited to circumstances of the School Board's loss or lack or non-appropriation of funds, upon thirty (30) days advance written notice to the other party. The School Board shall compensate Meridian for services rendered through the date of termination. Neither party shall be obligated hereunder nor likewise liable to pay the other for any other costs, losses, damages, or expenses arising

out of or related to the termination of this Agreement or any services performed hereunder.

6. Waiver: The waiver by the School Board of any of the terms and conditions of this Agreement shall be limited to the particular instance, shall not operate or be deemed to waive any future breaches of this /Agreement, and shall not be construed to be a waiver of any provision, except for the particular instance.

7. Debarment or Suspension: Meridian certifies that neither Meridian nor any of its principals or staff are debarred, suspended, or proposed for debarment for federal financial assistance (e.g. General Services Administration's *List of Parties Excluded from Federal Procurement and Non-Procurement Programs* as amended). Meridian or grantee further certifies that potential sub-recipients, subcontractors, or any of their principals are not debarred, suspended or proposed for debarment. Federal Acquisition Regulations clause 52.209-6, Protecting the Government's Interest when Sub-Contracting with Contractors, Debarred, Suspended or Proposed for Debarment, as amended, is incorporated herein by reference and is applicable to Agreements greater than $30,000.

8. Public Entity Crimes Affidavit: A person or affiliate who has been placed on the convicted Bidder's list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO ($30,000) for a period of 36 months from the date of being placed on the convicted Bidder list.

9. Records Requirement: For Agreements funded by federal funds, subject to Florida Statutes, Section 90.503, 394.4615 and 456.057 Meridian agrees to grant access by the School Board, the Federal grantor agency, the Comptroller General of the United States, the Florida Auditor General or any of their duly authorized representatives to any books, documents, papers, and records of Meridian which are directly pertinent to this Agreement for the purpose of making audit, examination, excerpts, and transcriptions.

    a. Meridian agrees to and shall ensure that all required records are retained. This Agreement is also subject to Attachment C, which is attached hereto and incorporated herein by reference, for compliance with Chapter 119, Florida Statutes.

10. Hold Harmless and Insurance: The Contractor acknowledges that in rendering the services provided herein, the Contractor (including its agents or employees providing services under this agreement) will be acting as an Independent Contractor, and not as an employee of the School board of Baker County. The Contractor agrees to hold the SBBC harmless from any liability arising out of services rendered under this Purchase Service Agreement; and the Contractor agrees to maintain in force and effect, at all times during the existence of this contract, liability/malpractice insurance coverage to cover the contracted services. The Contractor will provide the SBBC with evidence of such coverage through a Certificate of Insurance naming the School Board of Baker County, Florida, as an additional insured under the policy and showing the School Board of Baker County, Florida, as the certificate holder with an address of 270 South Boulevard East Macclenny, FL 32063

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by the duly authorized individuals below.

"Meridian"

MERIDIAN BEHAVIORAL HEALTHCARE, INC.

By: _____ 8/8/2022
Don Savoie Date
President/CEO

"School Board"

THE SCHOOL BOARD OF BAKER COUNTY

By: _____
Sherrie Raulerson Date
Superintendent

ATTACHMENT A
SERVICE AND RATE SCHEDULE

Service Type:	**Screening**
Description:	Brief clinical evaluation using evidence-based and developmentally appropriate screening instruments for early identification of individuals at risk for mental health issues, substance abuse, or harm to self or others. Includes recommendations based on screening results, and linkage to more in-depth assessment if indicated.
Rate of Reimbursement:	$63.25 per screening
Service Type:	**Individual Outpatient Services**
Description:	Includes assessment, individual therapy, clinical on-site services, family therapy, treatment planning, crisis intervention, evaluation, brief (non-psychiatric) clinic visit, collateral therapy, intensive therapeutic on-site services, and individual psycho-educational interventions, provided in person or synchronous telehealth.
Rate of reimbursement:	$95.50 per hourly unit; rounded up to the nearest 10-minute increment; Example: 45 minutes is rounded up to 50 minutes= 0.83 units=$79.16
Service Type:	**Group Outpatient Services**
Description:	Includes group therapy and group psychoeducational services.
Rate of reimbursement:	$22.50 per hourly unit; rounded up to the nearest 10-minute increment.
Service Type:	**Behavioral On-site Therapeutic Support Services**
Description:	Includes One-to-one supervision, intervention and skills training based on client(s) treatment plan.
Rate of reimbursement:	$38 per hourly unit; rounded up to the nearest 10-minute increment. (H2020HM)
Service Type:	**Psychiatric Evaluation**
Description:	Comprehensive psychiatric evaluation, provided in person or via synchronous telehealth
Rate of Reimbursement:	$300 per service event if performed by a psychiatrist; $225 if performed by an APRN; typically, a one-hour visit.
Service Type:	**Psychiatric Medication Follow-up**
Description:	Medication monitoring and follow-up, provided in person or via synchronous telehealth.
Rate of reimbursement:	$120 per service event; typically, a brief visit

Service Type:	**Psychiatric Evaluation**
Description:	Comprehensive psychiatric evaluation, provided in person or via synchronous telehealth
Rate of Reimbursement:	$300 per service event if performed by a psychiatrist; $225 if performed by an APRN; typically, a one-hour visit.
Service Type:	**Psychiatric Medication Follow-up**
Description:	Medication monitoring and follow-up, provided in person or via synchronous telehealth.
Rate of reimbursement:	$120 per service event; typically, a brief visit
Service Type:	**Outreach**
Description:	Outreach services are intended to engage students in services, assist staff to make appropriate referrals for treatment and other services for students, and consult with and support school staff in working with students who have behavioral health issues.
Rate of reimbursement:	$54.59 per hour, rounded up to the nearest 10-minute increment.
Service Type:	**Behavior Assessment**
Description	Assessment by a licensed and trained clinician to provide a clear operational description of the maladaptive behavior(s) including identification of the events, times, and situations that appear to be associated to the occurrence of the maladaptive behavior(s); identification of functional consequences of maladaptive behavior(s); development of summary statements that describe the maladaptive behavior(s) and its (their) functions; and a summary and recommendations. **This service requires physician authorization.**
Rate of Reimbursement:	$385.19 per assessment.

Service Type:	**Behavior Analysis**
Description	Implementation of a plan based on a behavior assessment; the plan includes observable and measurable descriptions of maladaptive behaviors; identified functions of the behaviors; goals and strategies to change the behaviors; written descriptions of when, where, and how strategies will be implemented; how progress will be evaluated; safety plan, if applicable; discharge criteria; transition plan, if applicable. **This service requires physician authorization.**
Rate of Reimbursement:	$69.00 per hour for technician level; $90.00 per hour for assistant behavior analyst; $160 per hour for lead analyst. Rounded up to the nearest 10-minute increment.
Service Type:	**Prevention**
	Meridian offers different evidence-based programs in the classroom or group setting. With one or more of these programs combined with supplemental material/classes/presentations specific to meeting the needs of your school, *Meridian is able to meet all of the standards included in State DOE rules for Mental and Emotional Health Education (6A-1.094121), Substance Use and Abuse Health Education (6A-1.094122), and Child Trafficking Prevention Education (6A-1.094123). Programs include*
Rate of Reimbursement	55.50 per hour
Description:	**Ropes Course** - Team building activity that enhances self-confidence, team work, communication, initiative and problem solving skills in students. Ropes course activities consist of real and imaginary obstacles designed to challenge groups and individuals to work together to accomplish tasks, usually in an outdoor setting.
Rate of Reimbursement:	*$250 per 2-hour group (up to 15 students) *$350 per 3-hour group (up to 15 students) *School rate only.

Description:	**All Stars** is a continuum of prevention programs, for grades 4-12, designed to delay the onset of risky behaviors with adolescents. All Stars aligns with the National Health Education Standards allowing for easy integration into any health or wellness curriculum.
Rate of Reimbursement:	$1125 per 13-week one-hour group
Description:	**Girls Circle** is a structured group for girls from 9-18 years, integrating relational theory, resiliency practices, and skills training in a specific format designed to increase positive connection, personal and collective strengths, and competence in girls. *With 14 available curriculums that include 8-13 lessons each, it is possible to tailor an individualized program that meets the needs of your school and/or aligns with the State DOE rules for Mental and Emotional Health Education (6A-1.094121), Substance Use and Abuse Health Education (6A-1.094122), and Child Trafficking Prevention Education (6A-1.094123). Curriculum offers a virtual and/or hybrid delivery option*
Rate of Reimbursement:	$950 per 8-weeks, 1.5 hour groups
Description:	**Life Skills Training** has versions for third through fifth graders (8 class sessions); middle school (15 class sessions) and ninth and tenth grades (10 class sessions). The curriculum focuses on developing skills to manage emotions, improve interpersonal relationships and social skills, and prevention of substance abuse. *Curriculum includes 7 of the 10 required topics in the State DOE rule for 5 hours of Mental and Emotional Health Education (6A-1.094121) in grades 6-12 (supplemental material to meet all 10 is available outside of this curriculum) as well as all elements of Substance Use and Abuse Health Education (6A-1.094122) . Sessions are 30-45 minutes. Curriculum offers a virtual and/or hybrid delivery option Sessions are 30-45 minutes.*
Rate of Reimbursement:	$600 for elementary curriculum $1025 for middle school $850 for high school

Description:	**RadKIDS** comprehensive personal empowerment safety education program for elementary school students. RadKIDS is a 10hr curriculum that combines traditional classroom work with dynamic simulation and physical skills to reinforce boundary setting and skills. *RadKIDS aligns with Local, State, and National Standards for Health and Physical Education and meets the state DOE rules for Child Trafficking Prevention Education (6A-1.094123) and Substance Use and Abuse Health Education (6A-1.094122).* In partnership with law enforcement agencies, RadKIDS includes lessons on anti-bullying, drug safety, gun safety, fire safety, stranger safety, home safety, personal touch, car safety, bike safety, physical resistance to violence, and additional safety related topics. 25 student maximum class size.
Rate of Reimbursement:	$670.00 per course.
Description:	**Elephant in the Room** is 1hr Suicide Prevention program with curriculum guided discussion around the educational film "Not Alone". Appropriate for middle and high school students, *this program meets the Suicide Prevention (in addition to 3 other) requirements in the state DOE rules for Mental and Emotional Health Education (6A-1.094121) in* grades 6-12.
Rate of Reimbursement:	$150.00 per session
Description:	**Strengthening Families** is an 11 session family skills training program for parents and youth (ages 0-17), designed to teach parents what skill they need to help prevent their kids from using alcohol or drugs, developing mental health issues, and participating in delinquent behavior. The skills focus on family bonding, setting boundaries, and monitoring behavior. Sessions are 30 minutes.
Rate of Reimbursement:	$600 per 11 session course.

Service Type: **Consultation Services**

Description

Licensed clinician to participate in interdisciplinary team staffing with school personnel. This includes but is not limited to:

- Threat Assessment Teams
- Transition planning for youths re-entering school following a Baker or Marchman Act or inpatient psychiatric episode of care.
- Trauma-informed services training

Rate of Reimbursement: $100 per hour

Service Type: **Mental Health First Aid Training**

Description:

Eight-hour training in evidence-based approach to identify and intervene with youths experiencing a crisis due to mental or substance use disorders.

Rate of Reimbursement: $600 per class, maximum 25 persons per class

Service Type: **Mobile Response Team (MRT)**

Description:

The mobile response team (MR) will be available to provide services to individuals experiencing a critical mental health crisis. Services will be performed on-site or through telehealth by trained professional staff within 60 minutes after receiving the crisis call. We will have telehealth equipment available to expedite services. The MRT will provide follow up, referral services and care coordinators to ensure warm handoffs to behavioral health treatment and other community services based on the student and family needs. Services are available 24/7 and can be accessed using our crisis line.

Rate of Reimbursement: No charge for this service.

ATTACHMENT B

INSURANCE REQUIREMENTS UNDER THE "AGREEMENT":

GENERAL LIABILITY

1. Meridian shall maintain commercial general liability insurance with a minimum limit of $1,000,000 per occurrence, $2,000,000 general aggregate, and $2,000,000 Products/Completed Operations Aggregate for bodily injury and property damage.
2. As work performed under the contract will require contact with students Meridian's insurance coverage must include sexual abuse and molestation.
3. The policy must name The School Board of Baker County, Florida, its Officers, Employees, Volunteers and Agents as additional insured using ISO additional insured endorsement CG 20 26 or its equivalent.
4. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance programs available to The School Board of Baker County, Florida using ISO endorsement CG 20 01 or its equivalent.

AUTOMOBILE LIABILITY

1. Meridian shall maintain automobile liability insurance with a minimum limit of $1,000,000 each accident for bodily injury and property damage.
2. Coverage must include all owned, leased, hired, non-owned, and employee non-owned vehicles and, where applicable, provide personal injury protection.

WORKERS' COMPENSATION/EMPLOYERS' LIABILITY

1. Meridian agrees to maintain workers' compensation coverage in accordance with Chapter 440, Florida Statutes as may be amended from time to time, including employer's liability insurance.
2. The minimum Employers' Liability limits required are $500,000/$500,000/$500,000.
3. Coverage will apply to all those persons rendering services to Meridian for The School Board of Baker County, Florida.
4. The policy will provide a Waiver of Subrogation endorsement in favor of The School Board of Baker County, Florida, its Officers, Employees, Volunteers and Agents.

NOTICE OF CANCELLATION

1. Each insurance policy required by the insurance provisions of this contract shall provide the required coverage and shall not be suspended, voided, or canceled except after thirty (30) days' prior written notice has been given under the Agreement to the School Board except when cancellation is for non-payment of premium; then ten (10) days' prior written notice may be given to the School Board.
2. Such notice shall be sent directly to the School Board at the addresses in the Agreement.

3. If any insurance company refuses to provide the required notice, Meridian or its insurance broker shall notify the School Board of any cancellation, suspension, or non-renewal of any insurance within seven (7) days of receipt by Meridian or its insurance broker of insurer's notification to that effect.

PROFESSIONAL LIABILITY

1. Meridian shall maintain professional liability insurance with a minimum limit of $1,000,000 each claim and $2,000,000 aggregate covering professional misconduct or lack of ordinary skill for those positions defined in the scope of services in the Agreement.
2. Meridian must provide proof of coverage for up to three (3) years after the completion of the project.
3. Meridian agrees to provide the Board with a certificate or certificates of insurance evidencing the required insurance. Compliance with the requirements of this paragraph shall not relieve the Meridian of its liability and obligations under the Agreement.

ATTACHMENT C

MAINTENANCE AND PUBLIC ACCESS TO RECORDS

Under the Agreement and in compliance with F.S. 119.0701(2016) Meridian shall:

A. Keep and maintain public records that would ordinarily and necessarily be required by the School Board in order to perform the services provided by Meridian under the Agreement subject to the records governed by Florida Statutes, Section 90.503, 394.4615 and 456.057 documents created by Meridian related to this contract shall be considered a public record. This includes, without limitation, any and all financial, accounting, instructional, curriculum, testing, operational or service records or reports kept, generated or issued as a normal part of the services provided.

B. Upon request from the School Board's custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Meridian does not transfer all the records to the School Board.

D. Upon completion of the Agreement, transfer, at no cost, to the School Board all public records in possession of Meridian or keep and maintain public records required by the School Board to perform the service. If Meridian transfers all public records to the School Board upon completion of the Agreement, Meridian shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Meridian keeps and maintains public records upon completion of the Agreement, Meridian shall meet all applicable legal requirements for retaining the type of Public Records kept and maintained by Meridian. All records stored electronically must be provided to the School Board, upon request from the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.

E. If Meridian does not comply with a public records request, the School Board shall be entitled to enforce these contract provisions by any legal or equitable means available, including, without limitation, damages, injunctive relief or both.

Failure of Meridian to abide by the terms of this provision shall be deemed a material breach of this Agreement. This provision shall survive any termination or expiration of this Agreement. In the event a civil action is filed against Meridian to compel production of public records where Meridian has unlawfully refused to comply with the public records request within the time required by law, the Plaintiff may be entitled to recover its reasonable costs of enforcement, including reasonable attorney's fees from Meridian as authorized by 119.0701, Fla. Stat.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, THE DIRECTOR OF RISK MANAGEMENT AT 904-259-0423, 312 SOUTH BOULEVARD EAST, MACCLENNY, FLORIDA 32063. FOR QUESTIONS REGARDING MERIDIAN FINANCIAL RECORDS, CONTACT MERIDIAN'S CHIEF FINANCIAL OFFICER, TERESA JENKINSON AT (352)374-5600, 1565 SW WILLISTON ROAD, GAINESVILLE, FL 32608. FOR MERIDIAN CLINICAL RECORDS, CONTACT MERIDIAN'S CHIEF INFORMATION OFFICER, MELISA URRUTIA AT, (352) 374-5600, 1565 SW WILLISTON ROAD, GAINESVILLE, FL 32608.

BUSINESS ASSOCIATE AGREEMENT

THIS **BUSINESS ASSOCIATE AGREEMENT** (this "Agreement") is entered into, and effective as of _____, 2022 (the "Effective Date") by and between Meridian Behavioral Healthcare, Inc. ("Meridian" or "Covered Entity") and Baker County School Board ("Business Associate"). The parties to this Agreement if not referred to as Covered Entity or Meridian or Business Associate may sometimes collectively be referred to "the Parties." The Parties mutually agree as follows:

INTRODUCTION

The purpose of this Agreement is to comply with the requirements of (i) the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the associated regulations, as may be amended; (ii) the HIPAA Privacy Rule codified at, 45 C.F.R. Parts 160 and 164, Subparts A and E, as may be amended; (iii) the HIPAA Security Rule codified at 45 C.F.R. Part 160 and 164, Subpart C, as may be amended; (iv) the Breach Notification Rule, codified at 45 C.F.R. Part 164, Subpart D, as may be amended; (v) the Enforcement Rule codified at 45 C.F.R. Part 160, Subparts C and D, as may be amended; (vi) the Health Information Technology for Economic and Clinical Health Act, Title XIII of the American Recovery and Reinvestment Act of 2009 (the "HITECH Act"); (vii) the Enforcement Rule codified at 42 C.F.R. Part 2, Confidentiality of Substance Use Disorder Patient Records; and (viii) the HIPAA Omnibus Final Rule published in the Federal Register at 78 Fed. Reg. 5,566 (Jan. 25, 2013), and effective on March 26, 2013. The HITECH Act provides further protection for the privacy and security of PHI used and disclosed through health information technology. The Privacy, Security, Breach Notification and Enforcement Rules are collectively referred to herein as the "HIPAA Rules." Unless otherwise defined in this Agreement, capitalized terms have the meanings given in the HIPAA Rules and the HITECH Act.

In consideration of the new and continuing obligations under the Services Agreement referenced below and other good and valuable consideration, the parties agree to comply with this Agreement and the requirements of the HIPAA Rules and the HITECH Act as follows:

1. **Services**. Meridian and Business Associate have entered into an agreement under which Business Associate will perform certain services for Meridian ("the Services Agreement") Under the Services Agreement, Business Associate may create, receive, use, maintain or transmit PHI from or on behalf of Covered Entity in the course of providing certain services (the "Services") for Covered Entity. The Services Agreement is incorporated herein by reference. In the event of a conflict between the terms of the Services Agreement and this Agreement, this Agreement shall control.

2. **Permitted Uses and Disclosures**. Business Associate may use and/or disclose PHI only as permitted or required by this Agreement, or as otherwise required by law. Business Associate may disclose PHI to, and permit the use of PHI by, its employees, contractors, agents, or other representatives only to the extent directly related to and necessary for the performance of Services under the Services Agreement. Business Associate shall make uses and disclosures, and requests for PHI from Covered Entity, only in a manner consistent with HIPAA's minimum

necessary requirements, and no more than the minimum PHI necessary to perform under the Services Agreement. Business Associate shall not use or disclose PHI in a manner (i) inconsistent with Covered Entity's obligations under the HIPAA Rules or the HITECH Act, or (ii) that would violate the HIPAA Rules or the HITECH Act if disclosed or used in such a manner by Covered Entity. Business Associate may use PHI for the proper management and administration of Business Associate's business and to carry out its responsibilities in accordance with 45 C.F.R. § 164.504(e)(4) and/or 42 C,.F.R. Part 2. Business Associate may not de-identify PHI received from, or created on behalf of Covered Entity without the express written authorization of Covered Entity. Business Associate shall make no use or disclosure of PHI in any manner which is contrary to the interest of Meridian or will cause Meridian harm.

3. **Safeguards for the Protection of PHI.** A Covered Entity, in accordance with §164.306, may permit a Business Associate to create, receive, maintain, or transmit electronic protected health information on the Covered Entity's behalf only if the Covered Entity obtains satisfactory assurances, in accordance with §164.314(a) that the Business Associate will appropriately safeguard the information. Business Associate shall conduct an accurate and thorough risk assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of Electronic PHI held by Covered Entity.

4. **Reporting and Mitigating the Effect of Unauthorized Uses and Disclosures.** If Business Associate has knowledge of any use or disclosure of PHI not provided for by this Agreement, then Business Associate shall promptly notify Covered Entity in accordance with Section 12. Business Associate shall establish and implement procedures and other reasonable efforts for mitigating, to the extent possible, any harmful effects arising from any improper use and/or disclosure of PHI of which it becomes aware. Furthermore, in the event Business Associate becomes aware of a Security Incident involving PHI, by itself or any of its agents or subcontractors, Business Associate shall notify Covered Entity in writing within ten (10) calendar days, of such Security Incident. Business Associate shall identify the: (i) date of the Security Incident; (ii) scope of the Security Incident; (iii) Business Associate's response to the Security Incident; and (iv) identification of the party responsible for the Security Incident, if known. Covered Entity and Business Associate agree to act together in good faith to take reasonable steps to investigate and mitigate any harm caused by such unauthorized use or Security Incident. For these purposes, a "Security Incident" shall mean the successful unauthorized access, use, disclosure, modification or destruction of information or interference with system operations in an information system.

5. **Data Breach Notification and Mitigation.** Business Associate agrees to promptly notify Covered Entity of any "Breach" of "Unsecured PHI" as those terms are defined by 45 C.F.R. §164.402 (hereinafter a "Data Breach"). The Parties acknowledge and agree that 45 C.F.R. §164.404, as described below in this Section, governs the determination of the date of a Data Breach. Business Associate shall, following the discovery of a Data Breach, promptly notify Covered Entity and in no event later than five (5) calendar days after Business Associate discovers such Data Breach, unless Business Associate is prevented from doing so by 45 C.F.R. §164.412 concerning law enforcement investigations. For purposes of reporting a Data Breach to Covered Entity, the discovery of a Data Breach shall occur as of the first day on which such Data Breach is known to Business Associate or, by exercising reasonable diligence, would have been known to Business Associate. Business Associate shall be considered to have had knowledge of a Data Breach if the Data Breach is known, or by exercising reasonable diligence would have been known,

to any person (other than the person committing the Data Breach) who is an employee, officer or other agent of Business Associate. No later than five (5) calendar days following a Data Breach, Business Associate shall provide Covered Entity with sufficient information to permit Covered Entity to comply with the Data Breach notification requirements set forth at 45 C.F.R. §164.400 et seq. Specifically, if the following information is known to (or can be reasonably obtained by) Business Associate, Business Associate shall provide Covered Entity with: (i) contact information for Individuals who were or who may have been impacted by the Data Breach (e.g., first and last name, mailing address, street address, phone number, email address); (ii) a brief description of the circumstances of the Data Breach, including the date of the Data Breach, date of discovery, and number of Individuals affected by the Data Breach; (iii) a description of the types of unsecured PHI involved in the Data Breach (e.g., names, social security number, date of birth, address(es), account numbers of any type, disability codes, diagnosis and/or billing codes and similar information); (iv) a brief description of what the Business Associate has done or is doing to investigate the Data Breach, mitigate harm to the Individual impacted by the Data Breach, and protect against future Data Breaches; and (v) appoint a liaison and provide contact information for same so that the Covered Entity may ask questions and/or learn additional information concerning the Data Breach. Following a Data Breach, Business Associate shall have a continuing duty to inform Covered Entity of new information learned by Business Associate regarding the Data Breach, including but not limited to the information described in the items above.

6. **Use and Disclosure of PHI by Subcontractors, Agents, and Representatives.** Business Associate shall require any subcontractor, agent, or other representative that is authorized to create, receive, maintain, or transmit PHI on behalf of Business Associate to execute a business associate agreement to agree in writing to the same terms set forth herein. Business Associate shall terminate its business associate agreement with any subcontractor, agent or other representative if such subcontractor, agent or representative fails to abide by any material term of such agreement. Such business associate agreement shall identify Covered Entity as a third-party beneficiary with rights of enforcement in the event of any HIPAA violations. Any Agreement with any subcontractor, agent or other representative shall specifically include all of the terms of Paragraph 2 of this Agreement.

7. **Individual Rights.** Business Associate shall comply with the following Individual rights requirements as applicable to PHI used or maintained by Business Associate:

7.1. Right of Access. Business Associate agrees to provide access to PHI maintained by Business Associate in a Designated Record Set, at the request of Covered Entity, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 C.F.R. §164.524. Such access shall be provided by Business Associate in the time and manner designated by Covered Entity, including, where applicable, access by electronic means pursuant to Section 13405(e) of the HITECH Act.

7.2. Right of Amendment. Business Associate agrees to make any amendment(s) to PHI maintained by Business Associate in a Designated Record Set that Covered Entity directs or agrees to pursuant to 45 C.F.R. §164.526 at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity.

7.3. Right to Accounting of Disclosures. Business Associate agrees to document such disclosures of PHI as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. §164.528. Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, such information collected in order to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. §164.528, as amended by Section 13405(c) of the HITECH Act and any related regulations or guidance issued by HHS in accordance with such provision.

7.4. No Waiver of Privilege. Notwithstanding 7.1, 7.2, and 7.3 above, Business Associate shall not permit access to any record if such access would violate Meridian's or Business Associate's ethical responsibilities or any privileges which Business Associate or Meridian may have under Florida or Federal law. To the maximum extent permitted by law, Meridian hereby reserves and retains any and all privileges which Meridian may have under Florida or Federal law related to the confidentiality of all patient records of Meridian or any attorney-client privilege or any attorney-work product privilege which Meridian may have with respect to Business Associate's performance of its obligations under this section. The parties acknowledge that Meridian retains the right to waive its attorney-client privilege with regard to its own records and to expressly instruct Business Associate to provide access to those records as a result of that waiver. In the event Meridian determines to waive any privilege which it may have, Meridian shall provide Business Associate with written notice of that waiver before Business Associate may act on any such decision.

8. **Ownership of PHI.** Covered Entity holds all right, title and interest in and to any and all PHI received by Business Associate from, or created or received by Business Associate on behalf of, Covered Entity, and Business Associate does not hold, and shall not acquire by virtue of this Agreement or by virtue of providing any services or goods to Covered Entity in the course of fulfilling its obligations pursuant to this Agreement, any right, title or interest in or to such PHI. Except as specified in this Agreement, Business Associate shall have no right to compile, distribute, make any statistical analysis, or develop any report utilizing any PHI provided to Business Associate under this Agreement nor may Business Associate release any information about PHI or the PHI to any other governmental or private agency or entity without the express written consent of Meridian.

9. **Prohibition on Sale of PHI.** Business Associate shall not sell or receive any remuneration, direct or indirect, of any kind in exchange for PHI or in exchange for the disclosure of PHI to any public or private agency or entity, except as expressly permitted by this Agreement or by the Services Agreement or by written authorization of Meridian.

10. **Inspection of Books and Records.** If Business Associate receives a request, made by or on behalf of HHS requiring Business Associate to make available its internal practices, books, and records relating to the use and disclosure of PHI to HHS for the purpose of determining compliance of Covered Entity with the Privacy Standards or the Security Standards, then Business Associate shall promptly notify Covered Entity of such request. Except as otherwise set forth below, Business Associate shall make its books and records relating to the use and disclosure of

PHI by Covered Entity available to HHS and its authorized representatives for purposes of determining compliance of Covered Entity with the Privacy Standards and Security Standards.

To the extent permitted by law, Covered Entity hereby reserves and retains any and all privileges in which it has an interest under Federal or Florida law including attorney-client privilege or attorney-work product privilege with respect to Business Associate's performance if its obligations under this Agreement and this Section 10. Business Associate, to the maximum extent permitted by law, hereby reserves and retains any and all privileges it may have including all work product or other privileges or rights. If the Services Agreement is for legal services, then this section shall not be construed to require Business Associate to disclose or produce communications subject to the attorney-client, work-product, or other privileges or rights with respect to materials that analyze, evaluate or discuss the legal implication of PHI. Notwithstanding the above, in no event shall Business Associate delay complying with a request of HHS or its authorized representatives if such delay appears reasonably likely to result in any penalty, fine or other liability being levied or imposed upon Covered Entity (such likelihood to be determined in the sole discretion of Covered Entity), and Covered Entity has instructed Business Associate in writing to disclose the information requested by HHS or its authorized representatives. The Parties acknowledge that Covered Entity retains the right to: (i) waive the attorney-client privilege with regard to books and records, and (ii) expressly instruct Business Associate to provide HHS and its authorized representatives with such books and records in the event of such waiver.

11. **Term and Termination.**

11.1. Term. This Agreement shall commence on the Effective Date and end with the termination of the Services Agreement unless terminated sooner pursuant to Section 11.2.

11.2. Termination for Breach by Covered Entity. As provided for under 45 C.F.R. § 164.504(e)(2)(iii), Covered Entity may immediately terminate this Agreement, all relevant Services Agreement(s) and any related agreements if Covered Entity determines that Business Associate has breached a material term of this Agreement. Alternatively, and in the sole discretion of Covered Entity, Covered Entity may choose to provide Business Associate with written notice of the existence of the breach and provide Business Associate with thirty (30) calendar days to cure said breach upon mutually agreeable terms.

11.3. Termination by Business Associate. If Business Associate determines that Covered Entity has breached a material term of this Agreement, then Business Associate shall provide Covered Entity with written notice of the existence of the breach and shall provide Covered Entity with thirty (30) calendar days to cure said breach upon mutually agreeable terms or end the violation within this thirty (30) day period. Failure by Covered Entity to cure said breach or violation in the manner set forth above shall be grounds for immediate termination of the Services Agreement by Business Associate.

11.4. Effect of Termination. Upon termination of this Agreement, Business Associate shall recover any PHI relating to this Agreement in possession of Business Associate and its subcontractors, agents, or representatives. Business Associate shall return to Covered Entity or destroy all such PHI plus all other PHI relating to this Agreement in

its possession, and shall retain no copies. If Business Associate believes that it is not feasible to return or destroy the PHI as described above, Business Associate shall notify Covered Entity in writing. The notification shall include: (i) a written statement that Business Associate has determined that it is infeasible to return or destroy the PHI in its possession, and (ii) the specific reasons for such determination. If the Parties agree that Business Associate cannot feasibly return or destroy the PHI, Business Associate shall ensure that any and all protections, requirements and restrictions contained in this Agreement shall be extended to any PHI retained after the termination of this Agreement, and that any further uses and/or disclosures shall be limited to the purposes that make the return or destruction of the PHI infeasible. If the Parties do not agree that Business Associate cannot feasibly return or destroy the PHI, then Business Associate shall comply with this Paragraph 11.4. If Business Associate refuses to comply with this Paragraph 11.4, then Covered Entity shall treat the refusal as a material breach of this Agreement. In all events, Business Associate further agrees to comply with other applicable state or federal law, which may require a specific period of retention, redaction, or other treatment of such PHI. It is expressly understood that all limitations, restrictions or prohibitions on the use or disclosure of PHI by Business Associate shall continue to exist and shall survive termination of this Agreement for any reason.

12. **Notices**. Any and all notices and other communications required or permitted to be given under this Agreement shall be: (a) delivered by personal delivery, provided the person to whom delivered signs a receipt; (b) delivered by commercial courier such as Federal Express, provided the person to whom delivered signs a receipt or the commercial courier can verify delivery; (c) sent by overnight U.S. express mail, provided the postal service can verify delivery; (d) sent by registered or certified mail, postage prepaid, provided delivery is actually made; or (e) sent by facsimile, provided the person that sent the notice can verify delivery. All notices shall be sent to the following addresses or to such other addresses as shall be furnished by notice to the other party in accordance with the provisions of this Section 12:

If to Meridian Behavioral Healthcare, Inc.:

1565 SW Willison Road
Gainesville, FL 32608
Attn: Don Savoie
President/CEO

If to Baker County School Board:

270 South Boulevard East
Macclenny, FL 32063
Attn: Sherrie Raulerson
Superintendent

13. **Miscellaneous**.

13.1. Survival. The respective rights and obligations of the Parties under Section 10 (Inspection of Books and Records), Section 11.4 (Effect of Termination), and Section 13 (Miscellaneous) shall survive termination of this Agreement indefinitely, and those other provisions of this Agreement that apply to rights or obligation of a Party, which continue or arise upon or after the termination of this Agreement shall survive the termination this Agreement to the extent necessary to enforce such rights and obligations and to otherwise

effectuate such provisions. It is expressly understood that all limitations, restrictions or prohibitions on the use or disclosure of PHI by Business Associate shall continue to exist and shall survive termination of this Agreement for any reason.

13.2. State Law. In addition to HIPAA and the HITECH Act, Business Associate shall comply with all applicable Florida law related to patient privacy or other privacy restrictions on records of Meridian and federal security and privacy laws.

13.3. Regulatory References. A citation in this Agreement to the Code of Federal Regulations shall mean the cited section as that section may be amended from time to time.

13.4. Amendment. This Agreement may be amended or modified only in a writing signed by the Parties. The Parties agree that they shall negotiate amendments to this Agreement to conform to any changes in the HIPAA Rules as are necessary for Covered Entity to comply with the current requirements of the HIPAA Rules. In addition, in the event that either Party believes in good faith that any provision of this Agreement fails to comply with the then-current requirements of the HIPAA Rules or any other applicable legislation, then such Party shall notify the other Party of its belief in writing. For a period of up to thirty (30) days, the Parties shall address in good faith such concern and amend the terms of this Agreement, if necessary to bring it into compliance. If, after such thirty-day period, the Agreement fails to comply with the HIPAA Rules or any other applicable legislation, then either Party has the right to terminate this Agreement and the Services Agreement upon written notice to the other Party.

13.5. Interpretation. Any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules and the HITECH Act and permit compliance with requirements of Florida patient confidentiality law to the extent they are more stringent than HIPAA Rules or the HITECH Act.

13.6. Governing Law; Venue. This Agreement shall be governed by and construed in all respects by the laws of the State of Florida. The state court forum for any action commenced under this Agreement shall be in the Circuit Court in and for the Eighth Judicial Circuit of Florida. In the event Federal Court jurisdiction is mandated by some state or federal law, then venue and jurisdiction shall be The United States District Court in the Northern District of Florida, Gainesville Division.

13.7. No Third Party Beneficiaries. Except as provided in Section 6, nothing express or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the Parties and the respective successors and permitted assigns of the Parties, any rights, remedies, obligations, or liabilities whatsoever.

13.8. Severability. In the event any provision of this Agreement is held to be unenforceable for any reason, such unenforceability shall not affect the remainder of this Agreement, which shall remain in full force and effect.

13.9. Assignment. Neither Party may assign this Agreement without the prior written consent of the other.

13.10. Attorney's Fees and Costs. Should legal action be required to enforce the terms of this Agreement, the prevailing Party will be entitled to receive from the other Party all costs incurred in connection with such action, including reasonable attorney, legal assistant, investigator, and other paralegal and clerical fees and costs, including such costs and fees on appeal, if any.

13.11. Binding Effect. The provisions of this Agreement shall be binding upon and shall inure to the benefit of the Parties and their respective heirs, executors, administrators, legal representatives, successors and assigns.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the Effective Date.

MERIDIAN BEHAVIORAL HEALTHCARE, INC.:

By: _____

Don Savoie

Its: President/CEO

BAKER COUNTY SCHOOL BOARD:

By: _____

Sherrie Raulerson

Its: Superintendent

Baker County District School Board

270 EAST JONATHAN ST. • MacCLENNY, FLORIDA 32063

August 16, 2022

Sherrie Raulerson, Superintendent
270 East Jonathan St.
Macclenny, FL 32063

Dear Superintendent Raulerson,

The purpose of this request is to seek approval for the annual Raptor emergency management license and Raptor visitor management system for 2022-2023 academic year. As you know, these systems provide a comprehensive array of technological security services to the students and staff of the Baker County Public School District. Those services include, but are not limited to, mobile panic app and visitor management. I sincerely appreciate your leadership and support in these critical areas. If you have any questions or seek additional clarification, please do not hesitate to contact my office.

Sincerely,

David Crawford

David Crawford
Director of Auxiliary Services and School Safety

RAPTOR TECHNOLOGIES

Renewal Notice

Date	7/1/2022
Renewal #	33289
Start Date	9/1/2022
End Date	8/31/2023

"Protect Every Child, Every School, Every Day"

Your Service Ends 8/31/2022
To avoid loss of service, please pay renewal fee on or before the above service end date.

Bill To:
Baker County School District
Accounts Payable
392 S Blvd E
Macclenny FL 32063

Ordered By:
Baker County School District

Terms
RN N60

Description	Qty	Price	Amount
Annual Raptor Emergency Management License-Accountability & Reunification	6	$600.00	$3,600.00
Raptor Visitor Management Annual Access Fee	6	$625.00	$3,750.00

Subtotal	$7,350.00
Tax Total	$0.00
Total	$7,350.00

Questions? Email Renew@Raptortech.com

Remit Checks to:

Raptor Technologies, LLC
Dept 141
PO Box 4458
Houston, TX 77210-4458

Please reference invoice number(s) on all check payments.

CLICK TO PAY NOW

SO33289

Baker County High School

Memo

To: Sherrie Raulerson, Superintendent

From: Johnnie Jacobs, Principal

CC: Teri Ambrose, Executive Director of Finance/Support Services

Date: 8/12/2022

Re: Baker County FFA Chapter Sunbelt Ag Expo Moultrie, Georgia

---

On July 18, 2022, the Baker County School Board approved for the Baker County FFA Chapter to travel out of state on October 19, 2022 to Moultrie, Georgia for the Sunbelt Ag Expo. However, since that time charter bus fees have risen drastically. As a result, we are requesting to use a Baker County School District school bus.

If you have any questions, please feel free to contact me.

/sds

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: August 23, 2022

TO: SHERRIE RAULERSON, SUPERINTENDENT

FROM: TERI AMBROSE
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: EXTENDED DAY ENRICHMENT PROGRAM POLICY AND PROCEDURES MANUAL 2022-2023

Please request Board approval of the attached Policies and Procedures Manual for the Extended Day Enrichment Program for school year 2022 - 2023. This manual was developed with the help of the EDEP personnel from each school. It provides a set of universal policies, procedures, and forms, for use in all of the EDEP programs.

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

Extended Day Enrichment Program (E.D.E.P.)

2022 – 2023 Policies and Procedures Manual

Baker County School District
Macclenny, Florida
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Goals

1. The program is designed to provide a safe and familiar setting for all enrolled students.

2. The program shall meet the needs of children by creating an environment that offers a base of warmth and security.

3. The program shall meet the needs of parents by offering a safe, accessible, and affordable program that is school based.

4. The program shall serve children enrolled in kindergarten through fifth grade whose parents are working, attending school, or simply desire an enriching experience for their child.

5. The program will encourage children to share their perceptions about the world, express themselves creatively, develop problem solving skills, develop a positive self-concept, and to enjoy social interaction and fun.

Policies and Procedures

Days and Times of Operation

The Extended Day Enrichment Program shall operate **only on days school is in session** for students. The program consists of two sessions: a morning session before school begins and an afternoon session after the school day ends. Currently the morning session operates from 6:30 a.m. until the time school starts. The afternoon session begins immediately at the end of the regular school day and continues until 6:00 p.m. In addition, the program will be available on early-out days from the end of the school day until 6:00 p.m.

Eligibility

To be eligible for enrollment in the Extended Day Enrichment Program, a child must be enrolled as a student in the school offering the program.

Registration Procedure

All children participating in the Baker County School District's Extended Day Enrichment Program will need to be officially registered by parents/guardians at the school where they are enrolled. They will need to complete a registration form for each child. This form will provide necessary information about each child and will include the following: students' general information, parents'/guardians' contact information, departure procedures, and health status. **There is a non-refundable $25.00 yearly registration fee for each student enrolled in the Extended Day Enrichment Program.** The registration fee must be paid at time of registration.

Daily Attendance and Payment Record

Daily attendance will be kept and recorded on the Arrival and Departure sheet. No credit or refund will be given for absences.

Enrollment & Session Fees

Parents may enroll their children in the morning session, the afternoon session, or both.

The Baker County School District will offer the Extended Day Enrichment Program at the following schools:

Baker County Pre-K/Kindergarten Center	(904) 259-0395
Macclenny Elementary School	(904) 259-4992
Westside Elementary School	(904) 259-2452
J. Franklyn Keller Intermediate School	(904) 259-2315

Session Fees are to **be prepaid on a bi-weekly basis**. Fees will be paid each Friday before the start of each two-week session. Collection of the fees are handled in accordance with established School Board policies and regulations and deposited in the School District's general fund. The program must be self-sufficient, with all expenses incurred by the operation of the program paid from fees generated by the program. The program will be discontinued in schools where it is not self-sufficient.

If the parent/guardian is more than one (1) session behind in payment or $50.00 behind in drop-in fees, the student will not be allowed to return until the payment is current. If this is in the afternoon, the student will be sent to the Main Office to await pick-up.

Baker County School District's permanent full-time or permanent part-time employees are eligible to receive a reduced rate (see Payment Schedule 2) per dependent child (employee must be a parent or legal guardian) that is enrolled in the Extended Day Enrichment Program. **(Substitute teachers are not eligible for this reduced rate, unless they are in a long term substitute position.)**

In addition, families that are listed on the District Certification List are eligible to receive a reduced rate (see Payment Schedule 2) per dependent child that is enrolled in the Extended Day Enrichment Program.

For families with multiple children registered in the Extended Day Enrichment Program **at the same school**, there will be a $10.00 sibling discount per session. **This only applies if the siblings are at the same school. There will not be a sibling discount for students at different schools.**

If the Superintendent deems it necessary to close schools due to extenuating circumstances for 5 or more continuous days, the Baker County School District will adjust the E.D.E.P. payment schedules.

Late Payment Fee

Payments are due the **Friday** before the start of each two-week session. A $10.00 late fee will be charged if payment is **more** than two school days late. **However, fees have been prorated for non-student days and holidays.**

Returned Checks

Every effort will be made to collect money for returned checks. The amount of the returned check plus the handling fee should be collected as soon as possible.

Receipts

Parents must be issued a receipt each time payment is made for an Extended Day Enrichment Program session. All receipts should include: 1- Date received; 2- Received from; 3- Child/children's name(s) and session number for AM, PM, AM/PM or drop-in dates; 4- Amount; 5- Indicated how paid: cash or check (record the check number). Official Baker County School District receipt books are to be used. Receipt books are to be used as follows: 1 - White copy –

parent/guardian; 2 - Yellow copy –stays in receipt book; 3 - Pink copy delivered to County office with deposit; 4 - in case of "void", **all copies should stay in the receipt book.**

Report of Monies Collected

A Report of Monies collected form must be turned in each time you turn in money to the District Finance Office along with the pink copies from the receipt book. Include the receipt numbers and the amount, the collection period, purpose (which will be the Extended Day Enrichment Program), the date, and the Supervisor's signature. All monies collected will need to be turned in to the District Finance Office within five (5) working days of receipt.

Arrival and Departure

Transportation to and from the Extended Day Enrichment Program is the responsibility of the parent. Programs will operate as follows: the morning session will begin at 6:30 a.m. and last until the time school starts and the afternoon session will begin immediately at the end of the regular school day and continues until 6:00 p.m. Extended Day Enrichment Program is only available on days when school is in session. Children must not be dropped off before 6:30 a.m. Children will not be allowed to leave with **ANYONE** except parent and/or person designated by the parents on the Registration Form. The Registration Form for E.D.E.P. and the Yellow Card for school should be the same in regards to who is designated to pick up. **Verbal authorizations cannot be accepted by the supervisor/assistant from the student or parent/guardian.**

***ALL STUDENTS MUST BE PICKED-UP NO LATER THAN 6:00 P.M. STUDENTS MUST NOT ARRIVE BEFORE 6:30 A.M. PARENTS MUST ENTER THE BUILDING DAILY TO SIGN STUDENTS IN TO THE A.M. SESSION AND OUT OF THE P.M. SESSION. A SIBLING IS NOT ALLOWED TO SIGN STUDENTS IN AND OUT UNLESS THE SIBLING IS 16 YEARS OF AGE OR OLDER AND LISTED ON THE STUDENTS' REGISTRATION FORM/YELLOW CARD.**

Late Departure Violation

Our policy is that upon the first infraction the parent/guardian will be notified. For each violation occurring thereafter, a penalty will be assessed of $1.00 per minute after 6:00 p.m. **IF THREE VIOLATIONS OCCUR WITHIN A NINE-WEEK PERIOD, YOUR CHILD WILL BE REMOVED FROM THE PROGRAM.**

If a student is NOT picked up by 6:30 p.m. and the parent/guardian has NOT notified the E.D.E.P. staff, then the Supervisor will begin calling ALL authorized pick-up contacts on the Registration Form. At 7:00 p.m., if the student has not been picked up, the Supervisor will contact the school Principal and they will make the final decision on how to proceed.

Early Arrival

The Extended Day Enrichment Program begins at 6:30 a.m. Children are not to be dropped off before 6:30 a.m.

Parental Sign In/Sign Out Procedure

Parents/guardians must enter the Extended Day Enrichment Program site and sign their children in and out of the program daily. The Arrival and Departure sheet should be placed in an accessible area for parents to sign. A sibling is not allowed to sign students in and out unless the sibling is 16 years of age or older and listed on the students' Registration Card/Yellow Card.

Withdrawal

Regulations for withdrawal of children from the Extended Day Enrichment Program:

1. The supervisor should be notified within three (3) days of anticipated withdrawal.
2. No refunds will be given to participants upon withdrawal from the Extended Day Enrichment Program without Administrative approval.

Discipline

Positive reinforcement principles will be used in dealing with children. If problems persist and affect the safety and educational enrichment of the other children in the program, the Extended Day Enrichment Program reserves the right to suspend and/or expel a child from the program.

Input from parents concerning problems at home that may affect a child's behavior is welcomed. Parents are encouraged to discuss matters that affect the enrichment atmosphere of the program.

Citizenship warnings for disciplinary reasons will be given to children as follows:

First Warning – Must be signed and returned before the student can return to the Extended Day Enrichment Program.

Second Warning – Must be signed and returned. Parent must meet with the Extended Day Enrichment Program Supervisor within a twenty-four hour period. This meeting must be documented. Failure to do so will result in removal of the child from the program.

Third Warning – Must be signed and returned. Parents will be notified of their child's one week suspension from the program. Payment must still be made during this time to hold the student's place in the program.

Fourth Warning – Child will **not** be allowed to return to the Extended Day Enrichment Program. All monies collected will be non-refundable.

Additional allowable reasons for expulsion from the Extended Day Enrichment Program:

1. Suspension or expulsion can result without discipline warning if behavior or incident warrants.

2. Repeated tardiness for pick-up.
3. Program fees continually delinquent.

Illness

For children who become ill while attending the Extended Day Enrichment Program, parents/guardians will be contacted to pick the child up. **Under no circumstances will the child be permitted to go home alone.**

Dispensing of Medicine

No medication will be dispensed during the Extended Day Enrichment Program.

Emergency Policy

Always treat anything that involves a child's welfare with serious consideration. Never assume it's nothing. Any incident that requires treatment must be documented on an official School Board Student Accident Report. This report must be complete and turned in to the school office within twenty-four (24) hours.

Authorization for Emergency Care

The following procedures should be posted and followed:

1. Provide minimum necessary first aid and rescue.
2. Establish who is in charge.
3. Call 911.
4. Establish supervision and control for involved participants.
5. Identify treatment locations and send to appropriate centers.
6. Call parents and Superintendent.
7. Call Principal.
8. Refer media to Superintendent.
9. Complete Student Accident Report and turn in within 24 hours.

Program/School Relationship

It is the responsibility of the Supervisor to work with the Principal and other school personnel to ensure their support of the Extended Day Enrichment Program. Careful attention must be given to establishing a positive on-going relationship with everyone from the Principal to the custodians. The Extended Day Enrichment Program is designed to positively affect the entire school and its staff.

Extended Day Enrichment Program Rules

1. Respect for other persons and property must be displayed.

2. **Program leaders must be obeyed and treated with proper respect.** You may leave **your** group only after asking your program leader.

3. Children must report for roll call without delay and must remain with their program leaders at all times.

4. All injuries, no matter how small, are to be reported to the Supervisor immediately.

5. Good sportsmanship and fair play should be practiced at all times.

6. Foul, abusive, or obscene language will not be accepted.

7. Horseplay, fighting, throwing objects, or hitting other students or program leaders will result in immediate disciplinary action. Always walk in cafeteria or buildings.

8. Tampering with other students' or program leaders' belongings will not be tolerated. Children are responsible for their own belongings, and may **not** play with toys from home during enrichment.

9. Dangerous items of any kind should not be brought to school.

10. Chewing gum will not be allowed.

Schedule of Activities

Weekly Activities

A Weekly Planning Sheet is used to identify planned activities and approximate time. The planning and coordination of activities is the responsibility of the Supervisor. Activities will be individualized per school.

Program Activities

The program will vary from school to school according to the interests of the children and the talents of the staff.

All programs should include the following components:

1. Enrichment activities; such as, computers, art, music, etc…
2. Homework tutorial time, this time will vary from school to school.
3. Organized games and activities.
4. Quiet time.
5. Recreational opportunities.
6. Arts and crafts.
7. Guest speakers.
8. Snack time.

Activity Materials and Supplies

Materials and supplies that are needed for activities should be requested by the Supervisor and approved by the principal. Your budget for supplies is $10.00 per child per year.

Breakfast and Afternoon Snacks

Children enrolled at the Baker County Pre-K/Kindergarten Center, Macclenny Elementary School, Westside Elementary School, and J. Franklyn Keller Intermediate School may participate in the breakfast program, which begins at 8:30 a.m. in the cafeteria.

Children enrolled in the Afternoon Extended Day Enrichment Program will be served a snack each day. Snacks will be provided by the Nutrition Service Department.

Parent/Guardian/Student Contract

Must return this page, signed by parent/guardian.

- ☐ I fully understand and agree to abide by the policies and procedures and rules (as listed in this manual) as set forth by the Baker County School District for the Extended Day Enrichment Programs.
- ☐ I understand all terms and conditions of the fees and payments associated with the Extended Day Enrichment Program. I also understand that neglect to make proper, timely payments will result in the dismissal of my student from the Program.
- ☐ I understand that the Extended Day Enrichment Program staff will not administer any medication to my student.
- ☐ I understand that I, the parent/guardian, must enter the building to sign my child into and out of the Extended Day Enrichment Program DAILY.

Student's Name:_____

Parent/Guardian Signature:_____ Date:_____

Parent/Guardian Print Name:_____

BAKER COUNTY SCHOOL DISTRICT
EXTENDED DAY ENRICHMENT PROGRAM (E.D.E.P.)
REGISTRATION FORM
2022 – 2023
SCHOOL:_____

Student Name:_____ Date of Birth:_____

Nickname:_____ Social Security No:_____ Sex:_____
(^Pre-K/K Only^)

Grade:_____ Teacher:_____

Student's Home Address:_____

City:_____ State:_____ Zip Code:_____

Home Phone Number:_____

Mother's Name:_____ Cell Phone:_____
Work Phone:_____

Father's Name:_____ Cell Phone:_____
Work Phone:_____

Parent/Guardian E-Mail:_____

Who has legal custody?_____ Relationship to Child:_____

AM Session: _____ AM/PM Session: _____ Applicable Payment Schedule:_____
PM Session: _____ Drop-in ONLY: _____ If 2, School Board Employee:_____

THERE IS A $25.00 NON-REFUNDABLE REGISTRATION FEE.

****

PERSONS AUTHORIZED TO REMOVE CHILD FROM PROGRAM
Name of persons permitted to pick up student from the Extended Day Program (include yourself):

Name:_____Relation:_____Phone No.:_____

Name:_____Relation:_____Phone No.:_____

Name:_____Relation:_____Phone No.:_____

Name:_____Relation:_____Phone No.:_____

Name:_____Relation:_____Phone No.:_____

Name:_____Relation:_____Phone No.:_____

Please note, you will need to present a Driver's License or government issued photo I.D. for pickup.

PERSONS TO CONTACT IN CASE OF AN EMERGENCY IF I CANNOT BE REACHED

Name:_____Address:_____Phone No.:_____
Name:_____Address:_____Phone No.:_____

****

The following information enables us to better protect your student's health and safety:

Does your student have any physical, emotional, mental disabilities? Yes _____ No _____

If yes, please explain:_____

_____

Does your child have medical problems of which we need to be aware? Yes _____ No _____

If yes, please explain:_____

_____

Is your student currently taking any medications? Yes _____ No _____

If yes, please list medications:_____

_____

List of Allergies:_____

_____

_____

Family Physician:_____ Phone:_____

****

I hereby consent for my student to participate in the Extended Day Enrichment Program and agree to release and discharge the Baker County School District, its officers, agents, and employees, exercising reasonable care within their scope of employment, from all liability claims, damages, suits, judgments, and settlements involving personal injury and property damage resulting from or arising in connection with the Extended Day Enrichment Program.

Parent/Guardian Signature:_____ Date:_____

Parent/Guardian Print Name:_____

****

AUTHORIZATION FOR EMERGENCY CARE

In case of an accident or serious illness, and the school is unable to contact me, I hereby authorize the school to contact the physician indicated and to follow his/her instructions. If it is impossible to contact this physician, the school may take whatever arrangements necessary to provide care and treatment for my student.

Student's Name:_____

Parent/Guardian Signature:_____ Date:_____

CONSENT AND RELEASE TO PHOTOGRAPH STUDENTS

☐ I **DO** consent to the photographing/videotaping of my student while he/she is involved in any Extended Day Enrichment Program and/or activities during the present school year.

☐ I **DO NOT** consent to the photographing/videotaping of my student while he/she is involved in any Extended Day Enrichment Program and/or activities during the present school year.

It is understood that the school or school district will not duplicate photographs/videos for the use or benefit of any individual student or parent. It is also understood that failure to return this permission form to the school will constitute parent/guardian consent for the purposes described above.

Student's Name:_____

Parent/Guardian Signature:_____ Date:_____

BAKER COUNTY SCHOOL DISTRICT
EXTENDED DAY ENRICHMENT PROGRAM (E.D.E.P.)
CITIZENSHIP WARNING
2022 – 2023

Date:_____

To the parents/guardians of _____,
Student's Name

Today your student broke one of our Extended Day Enrichment Program rules.

The offense was _____
_____
_____
_____
_____
_____
_____.

This is your student's…

- ☐ First Warning
- ☐ Second Warning
- ☐ Third Warning
- ☐ Fourth Warning

Our discipline policy states when a student breaks a rule for the first time a parent or guardian will need to sign this form and have the student return the form before we will re-admit him/her. The second warning will require a signature on this form and a parent or guardian will need to meet with the Extended Day Enrichment Program's Supervisor as outlined in the Policies and Procedures Manual. The third warning will require a signature on this form and it will result in a one week suspension from the Program. The fourth warning will require a signature on this form and will result in expulsion from the Extended Day Enrichment Program. Please discuss this with your child. Thank you for your cooperation.

_____
Extended Day Enrichment Program Supervisor

****

Student's Name:_____

Parent/Guardian Signature:_____ Date:_____

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: August 15, 2022

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services MTA

RE: RETIREE HEALTH PROJECTIONS GASB NO. 75-
POSTRETIREMENT BENEFIT VALUATION REPORT

Please request Board approval of the Retiree Health Projections GASB Statement No.75 for the actuarial valuation as of July 1, 2021 for fiscal year ending June 30, 2022.

This report is required by the Governmental Accounting Standards Board (GASB) Statement 75. The information provided in the report is to give a valuation of the actuarial accrued liability for current and future retirees.

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

LEWIS & ELLIS

RETIREE HEALTH PROJECTIONS
GASB STATEMENT NO. 75

ACTUARIAL VALUATION AS OF JULY 1, 2021
FOR FISCAL YEAR ENDING JUNE 30, 2022

BAKER COUNTY
DISTRICT SCHOOL BOARD

AUGUST 13, 2022

LEWIS & ELLIS
BONNIE S. ALBRITTON, FSA, MAAA

LEWIS & ELLIS
Actuaries and Consultants

6600 Chase Oaks Blvd, Suite 150
Plano, TX 75023-2383
972-850-0850
lewisellis.com

August 13, 2022

Teri Ambrose
Executive Director of Finance
Baker County District School Board
270 South Boulevard East
Macclenny, Florida 32063

Re: GASB 75 Actuarial Valuation as of July 1, 2021
for Fiscal Year End June 30, 2022

Dear Teri,

We are pleased to present our report on the analysis of the post-retirement health benefits provided by the Baker County District School Board. Our report includes a projection of benefit costs and a determination of disclosures as specified by GASB Statement 75.

We appreciate the opportunity to be of service. If you have any questions, please feel free to contact me.

Sincerely,

Bonnie Albritton

Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

Enclosures

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EXECUTIVE SUMMARY

The Baker County District School Board ("the District") provides medical, prescription drug, dental and life insurance benefits on behalf of its eligible retirees. The Governmental Accounting Standards Board ("GASB") adopted Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75") which requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statement of the employer.

GASB 75 allows an actuarial valuation date no earlier than thirty months and one day prior to the fiscal year end reporting date and a measurement date no earlier than one year and one day prior to the fiscal year end reporting date. For the reporting year ending June 30, 2022, we have used an actuarial valuation date of July 1, 2021 and a measurement date of June 30, 2022. The Total OPEB Liability was updated from the actuarial valuation date to the measurement date using standard actuarial valuation techniques.

The table below sets forth the key results of our GASB 75 valuation as of July 1, 2021 compared to the prior year.

	FYE 6/30/2021	FYE 6/30/2022
Valuation as of	7/1/2019	7/1/2021
Measurement Date	6/30/2021	6/30/2022
Reporting Date	6/30/2021	6/30/2022
Discount Rate	1.92%	3.69%
Total OPEB Liability (TOL)	$3,700,959	$3,844,576
OPEB Expense	$73,587	$157,116
Deferred Inflows of Resources	$1,572,999	$1,895,412
Deferred Outflows of Resources	$197,588	$619,095

BENEFITS AND CONTRIBUTIONS

The District provides fully insured medical, dental and life insurance coverage for eligible retired employees and dependents until age 65. Retirees have a choice between four medical plan options. Eligible retirees can continue their $10,000 life insurance coverage, which reduces at age 70 to $5,000.

To be eligible to continue coverage after retirement, an employee must retire under the Florida Retirement System ("FRS") or be placed on disability retirement and begin receiving retirement benefits immediately after retirement from the employer. The FRS eligibility requirements are summarized in Appendix F.

Retirees are required to pay the full active premium rate for all benefits, except for a few grandfathered retirees that receive a small direct subsidy from the District. Most of the District's liability under GASB

75 is due to the implicit subsidy that arises from the blending of premium rates for both active and retired employees. The retiree contribution rates are included in Exhibit F.

The following table shows the development of the fiscal year 2022 benefits paid by the District.

Development of District-Paid Benefits	Medical	Dental	Life Insurance	Total
Premiums	$119,300	$104,372	$7,838	$231,510
Implicit Subsidy	$89,996	$0	$18,347	$108,343
Retiree Contribution	($115,049)	($104,372)	($7,838)	($227,259)
Total District-Paid Benefits	$94,247	$0	$18,347	$112,594

ACTUARIAL ASSUMPTIONS

Our valuation of the District's plan is based on assumptions regarding the survival of plan members, the age-adjusted claim costs, when current employees are expected to retire, and so forth. The assumptions were derived from a combination of plan experience, actuarial judgment, and the Florida Retirement System ("FRS") pension valuation and are disclosed in Appendix E attached to this report.

The following changes were made to assumptions since the last valuation and are all considered components of changes of inputs and assumptions.

- **Discount Rate:** The discount rate was increased from 1.92% to 3.69%. See the next section for more details. This resulted in a *decrease* in the Total OPEB Liability of approximately $837,000.
- **Mortality Rates:** The mortality improvement scale was updated from MP-2020 to MP-2021. This resulted in an *increase* in the Total OPEB Liability of approximately $8,000.
- **Premium and Contribution Changes:** We updated the premiums and retiree contributions to reflect the current rates. This resulted in an *increase* in the Total OPEB Liability of approximately $266,000.
- **Medical Trend:** We updated the medical trend rates to be more consistent with recent experience and industry expectations. This resulted in a *decrease* in the Total OPEB Liability of approximately $86,000.
- **Benefit Election Probability:** We adjusted some of the benefit election probabilities based on recent elections. This included slight shifting of retirees electing the FL BlueOption PPO 5301 to the FL BlueOption PPO 5774 plan and a decrease in the percentage of retirees electing life insurance coverage from 90% to 85%. This resulted in an *increase* in the Total OPEB Liability of approximately $7,500.

DISCOUNT RATE

One of the most important assumptions is the discount rate, which is used by the model to compute the present value of future post-retirement benefits. The higher the discount rate, the lower the present values, and therefore the OPEB cost. For plans that are not funded through irrevocable trusts, paragraph 36 of GASB 75 requires that the discount rate equal the "expected yield or index rate for 20-

year, tax-exempt obligation municipal bonds with an average rating of AA/Aa or higher..." determined as of the measurement date, which in this case is June 30, 2022.

For the valuation, we used the Fidelity General Obligation AA-20 Year Yield as of the measurement date, which is 3.69%.

RECOGNITION OF DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

According to paragraph 157 of GASB 75, differences between (1) the expected and actual experience and (2) the changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

For purposes of recognizing the applicable deferred outflows and inflows of resources in the 2022 fiscal year, the closed period was determined as follows.

Average Expected Remaining Service Life	
Total expected remaining services lives of all employees (years):	8,135
Total Plan Members:	871
Average expected remaining service life (years)	9.34

APPROACH AND METHODOLOGY

Our general approach is to apply assumed retirement probabilities and survivorship factors to the current profile of covered members, along with projected benefits, expenses, and retiree contributions, to estimate total OPEB benefits for future retirees and their dependents over each individual's respective lifetime.

Our projections are based on employee census information and premium rates for the benefits provided by the District. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results are accordingly affected.

The District provided us with a listing of active and retired employees, including age, current plan elected, and dependent status. The data was taken as of July 1, 2021. The following table provides a reconciliation of the census data.

Reconciliation of Census Data	
Initial Unique Members	894
Terminated Prior to Valuation Date	0
Hired After Valuation Date	0
COBRA	0
Waived Coverage	(23)
Total Members in Projection	871

We included 271 regular retirees and 600 active employees that were receiving or are eligible for benefits.

Our actuarial model computes a present value of all future net costs (after recognition of retiree contributions) and allocates a portion of that present value to the current fiscal year. The methodology of that allocation is called an "Actuarial Cost Method." GASB 75 requires the use of the Entry Age, Level Percent of Pay method.

For current employees, the Entry Age cost method spreads the actuarial present value of future benefits ("PVB") from the employee's date of hire to the expected retirement date as a level percent of expected salary. The portion of the PVB attributable to the current fiscal year is called the Service Cost under GASB 75. The portion attributable to service prior to the current fiscal year is called the Total OPEB Liability ("TOL") under GASB 75.

NOTES TO FINANCIAL STATEMENT

Paragraphs 165 through 171 of Statement 75 describe the information that employers should include in the notes to their financial statements.

We have provided the actuarial information that is required to be disclosed in the Notes to the Financial Statement in Appendix A and Appendix B. We are available to discuss any other aspects of the required disclosures, as needed by the District.

DISCLOSURES AND LIMITATIONS

See Appendix H.

ACTUARIAL CERTIFICATION

This actuarial valuation has been prepared and presented in accordance with the terms of GASB Statements No. 75. I make no representation to the applicability of this report for any purpose other than that for which it was originally provided and accept no responsibility or liability in this regard.

In preparing the results presented in this report, I have relied upon information provided by the District regarding plan provisions and plan participants. I have reviewed this information for reasonableness but have not audited it. The accuracy of the results presented in this letter is dependent upon the accuracy and completeness of the underlying information.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that I believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with my understanding of the provisions of GASB Statement 75.

The determination of present values, cost allocations and future cash flows have been performed in accordance with generally accepted actuarial principles as set forth in the following Actuarial Standards of Practice:

- ASOP No. 6 – Measuring Retiree Group Benefit Obligations
- ASOP No. 21 – Responding to or Assisting Auditors or Examiners in Connection with Financial Statements for All Practice Areas
- ASOP No. 23 – Data Quality
- ASOP No. 41 – Actuarial Communications

The undersigned actuary is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I believe the contents of this report fully and fairly disclose the actuarial position of the plan. I am available to respond to any questions on the information contained in the results and to provide explanation or further details as may be appropriate.

Bonnie Albritton

Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Assumptions and Other Inputs

Actuarial Assumptions: The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date	June 30, 2022
Actuarial Valuation Date:	July 1, 2021
Inflation:	2.40%
Salary Increases, including inflation:	3.00%
Discount Rate:	3.69%
Prior Year Discount Rate:	1.92%
Health Care Cost Trend Rates:	See Appendix E
Retirees' Share of Benefit-Related Costs:	See Appendix F

The discount rate was based on the 6/30/2022 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retirees and disabled retirees were based on the PubG.H-2010 (for non-instructional) and PubT.H-2010 (for instructional/teacher) Retiree and Disabled Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

OPEB Plan - Number of Employees Covered

Inactive employees currently receiving benefits payments	271
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	600
Total	871

Changes in Total OPEB Liability

Balance at 6/30/2021	$3,700,959
Changes for the year:	
Service Cost	318,130
Interest	76,086
Differences between expected and actual experience	502,824
Changes in Assumptions/Inputs	(640,828)
Change in Benefit Terms	0
Benefit payments	(112,595)
Administrative Expense	0
Net Changes	$143,617
Balance at 6/30/2022	$3,844,576

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Sensitivity of the Total OPEB Liability

	1% Decrease	No Change	1% Increase
Discount Rate:	$4,236,917	$3,844,576	$3,493,035
Healthcare Cost Trend Rates:	$3,465,376	$3,844,576	$4,305,219

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

OPEB Expense	
Service Cost	$318,130
Interest on Liabilities	$76,086
Difference between Actual and Expected Experience	($80,859)
Changes in Assumptions/Inputs	($156,240)
Change in Benefit Terms	$0
Total OPEB Expense	**$157,116**

Deferred Outflows and Inflows	Outflows	Inflows
Differences between actual and expected experience	$448,988	$724,623
Changes of assumptions or other inputs	$170,107	$1,170,789
Employer amounts for OPEB subsequent to measurement date	$0	$0
Total Deferred Outflows and Inflows	**$619,095**	**$1,895,412**

Amounts reported and deferred outlflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

Year Ended Jun 30:	
2023	($237,099)
2024	($237,099)
2025	($237,053)
2026	($236,825)
2027	($236,825)
Thereafter	($91,414)

APPENDIX B
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Total OPEB Liability and Related Ratios

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	$183,021	$194,167	$199,992	$205,992	$318,130
Interest	$147,204	$152,903	$158,937	$89,919	$76,086
Changes of benefit terms	$0	$0	$0	$0	$0
Diff btwn expected and actual experience	($2,143)	$0	($896,342)	($205,657)	$502,824
Changes in assumptions or other inputs	$0	$0	($943,902)	$225,069	($640,828)
Benefit payments	($142,845)	($155,701)	($147,771)	($157,081)	($112,595)
Net Change in Total OPEB Liability	$185,237	$191,369	($1,629,086)	$158,241	$143,617
Total OPEB Liability - beginning	**$4,795,198**	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**
Total OPEB Liability - end	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**	**$3,844,576**
Covered Employee Payroll	$21,309,863	$21,414,004	$24,873,717	$25,470,686	$23,948,506
Total OPEB Liability as a percentage of covered employee payroll	23.4%	24.2%	14.2%	14.5%	16.1%

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions:

Discount Rate

2018	3.00%
2019	3.00%
2020	2.45%
2021	1.92%
2022	3.69%

Mortality Rates

2018	RP-2014 Employee and Healthy Annuitant Generational with MP-2017
2020	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2019.
2021	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2020.
2022	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2021.

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO ECONOMIC/DEMOGRAPHIC GAINS/LOSSES

Deferred Outflows of Resources									
Fiscal Year Ending Jun 30	2018	2019	2020	2021	2022	2023	2024	Total - Sum by Layer	Balance Jun 30
Amortization Period	7.8	7.8	8.2	8.2	9.3				
Deferred Amount	-	-	-	-	502,824				
2018	-							-	-
2019	-	-						-	-
2020	-	-	-					-	-
2021	-	-	-	-				-	-
2022	-	-	-	-	53,836			53,836	448,988
2023	-	-	-	-	53,836			53,836	395,153
2024	-	-	-	-	53,836			53,836	341,317
2025	-	-	-	-	53,836			53,836	287,482
2026	-	-	-	-	53,836			53,836	233,646
2027	-	-	-	-	53,836			53,836	179,811
2028	-	-	-	-	53,836			53,836	125,975
2029	-	-	-	-	53,836			53,836	72,140
2030	-	-	-	-	53,836			53,836	18,304
2031	-	-	-	-	18,304			18,304	-
2032	-	-	-	-	-			-	-
2033	-	-	-	-	-			-	-
Total Amount	-	-	-	-	502,824	-	-	502,824	

Deferred Inflows of Resources									
Fiscal Year Ending Jun 30	2018	2019	2020	2021	2022	2023	2024	Total - Sum by Layer	Balance Jun 30
Amortization Period	7.8	7.8	8.2	8.2	9.3				
Deferred Amount	2,143	-	896,342	205,657	-				
2018	274							274	1,869
2019	274	-						274	1,596
2020	274	-	109,310					109,584	788,354
2021	274	-	109,310	25,111				134,695	859,317
2022	274	-	109,310	25,111	-			134,695	724,623
2023	274	-	109,310	25,111	-			134,695	589,928
2024	274	-	109,310	25,111	-			134,695	455,233
2025	227	-	109,310	25,111	-			134,648	320,585
2026	-	-	109,310	25,111	-			134,421	186,165
2027	-	-	109,310	25,111	-			134,421	51,744
2028	-	-	21,862	25,111	-			46,973	4,771
2029	-	-	-	4,771	-			4,771	-
2030	-	-	-	-	-			-	-
2031	-	-	-	-	-			-	-
2032	-	-	-	-	-			-	-
2033	-	-	-	-	-			-	-
Total Amount	2,143	-	896,342	205,657	-	-	-	1,104,143	

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO CHANGES IN ASSUMPTIONS AND INPUTS

Deferred Outflows of Resources									
Fiscal Year Ending Jun 30	2018	2019	2020	2021	2022	2023	2024	Total - Sum by Layer	Balance Jun 30
Amortization Period	7.8	7.8	8.2	8.2	9.3				
Deferred Amount	-	-	-	225,069	-				
2018	-							-	-
2019	-	-						-	-
2020	-	-	-					-	-
2021	-	-	-	27,481				27,481	197,588
2022	-	-	-	27,481	-			27,481	170,107
2023	-	-	-	27,481	-			27,481	142,626
2024	-	-	-	27,481	-			27,481	115,145
2025	-	-	-	27,481	-			27,481	87,664
2026	-	-	-	27,481	-			27,481	60,183
2027	-	-	-	27,481	-			27,481	32,702
2028	-	-	-	27,481	-			27,481	5,221
2029	-	-	-	5,221	-			5,221	-
2030	-	-	-	-	-			-	-
2031	-	-	-	-	-			-	-
2032	-	-	-	-	-			-	-
2033	-	-	-	-	-			-	-
Total Amount	-	-	-	225,069	-	-	-	225,069	

Deferred Inflows of Resources									
Fiscal Year Ending Jun 30	2018	2019	2020	2021	2022	2023	2024	Total - Sum by Layer	Balance Jun 30
Amortization Period	7.8	7.8	8.2	8.2	9.3				
Deferred Amount	-	-	943,902	-	640,828				
2018	-							-	-
2019	-	-						-	-
2020	-	-	115,110					115,110	828,792
2021	-	-	115,110	-				115,110	713,682
2022	-	-	115,110	-	68,611			183,721	1,170,789
2023	-	-	115,110	-	68,611			183,721	987,068
2024	-	-	115,110	-	68,611			183,721	803,347
2025	-	-	115,110	-	68,611			183,721	619,626
2026	-	-	115,110	-	68,611			183,721	435,904
2027	-	-	115,110	-	68,611			183,721	252,183
2028	-	-	23,022	-	68,611			91,633	160,550
2029	-	-	-	-	68,611			68,611	91,939
2030	-	-	-	-	68,611			68,611	23,328
2031	-	-	-	-	23,328			23,328	-
2032	-	-	-	-	-			-	-
2033	-	-	-	-	-			-	-
Total Amount	-	-	943,902	-	640,828	-	-	1,584,730	

APPENDIX D
SUMMARY OF PARTICIPANT DATA

Active Members

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 +	
0-24	20	7	-	-	-	-	-	-	-	27
25-29	21	14	4	-	-	-	-	-	-	39
30-34	18	17	10	5	-	-	-	-	-	50
35-39	17	23	11	10	2	-	-	-	-	63
40-44	15	27	13	18	10	1	-	-	-	84
45-49	21	15	16	20	14	12	-	-	-	98
50-54	12	9	13	18	13	8	13	-	-	86
55-59	10	10	8	6	14	7	13	-	-	68
60-64	10	7	3	8	5	12	11	-	1	57
65-69	3	2	1	2	1	3	1	-	2	15
70 & over	4	-	-	2	1	-	-	3	3	13
Total	151	131	79	89	60	43	38	3	6	600

Retirees and Disabled Retirees

Age	Count
<49	1
50-54	3
55-59	17
60-64	42
65-69	75
70-74	66
75-79	33
80+	34
Total	271

Active Statistics

Average Age	46.4
Average Service	13.55
Percentage Male	20.5%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective.

Valuation Date: July 1, 2021

Measurement Date: June 30, 2022

Discount rate: 3.69%

Salary Scale: 3.00%

Claim Costs: Age-adjusted premiums were used for claim costs. An illustration of the claim costs per member per month as of the valuation date (before the application of trend factors) at quinquennial ages is as follows:

Sample	FL BlueOptions PPO 5774		FL BlueOptions PPO 5301	
Age	Male	Female	Male	Female
40	$371.79	$604.95	$320.00	$520.68
45	$485.22	$667.96	$417.63	$574.92
50	$698.21	$810.38	$600.96	$697.50
55	$972.96	$979.26	$837.43	$842.86
60	$1,314.50	$1,187.21	$1,131.40	$1,021.84
65	$0.00	$0.00	$0.00	$0.00

Sample	FL BlueCare HMO 62		FL BlueCare HMO HSA 128/29	
Age	Male	Female	Male	Female
40	$336.94	$548.24	$256.60	$417.51
45	$439.73	$605.35	$334.88	$461.01
50	$632.76	$734.41	$481.88	$559.30
55	$881.75	$887.46	$671.50	$675.85
60	$1,191.28	$1,075.92	$907.22	$819.37
65	$0.00	$0.00	$0.00	$0.00

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Claim Cost Trend: Trend rates assumed for the medical and dental premium rates are as follows. The first-year rates are based on actual premium increases for the year following the valuation date.

Projection Year	Medical Trend
1	3.38%
2	4.89%
3	6.00%
4	5.75%
5	5.50%
6	5.25%
7+	5.00%

Life Insurance Claims: Based on the retiree and disabled retiree mortality.

Contribution Rates: The retiree contribution rates are shown in Appendix F. Medical rates are assumed to increase at the same rate as claims. Life insurance premiums are assumed to increase 1% per year.

Employee Turnover: Employee turnover rates are 90% of the FRS Regular Withdrawal Rate and are included in the table at the end of Appendix E.

Retirement Rates: Retirement rates 100% of the FRS K-12 School Instructional rates. DROP employees are assumed to retire after 5 years of entering DROP.

Disability Rates: Disability rates are 100% of the FRS Non-Special Risk Class rates and are included in the table at the end of Appendix E.

Mortality

Pre-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Employee Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Post-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Disabled Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Disabled Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retiree Participation

Current Retirees: Retirees are assumed to remain in the medical plan elected until age 65 when coverage terminates.

Retirees are assumed to continue life insurance benefits for life.

Future Retirees: 40% of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

100% of future eligible disabled retirees are assumed to participate in the plan at until Medicare-eligibility, which is assumed to occur two years following disablement.

Medical coverage terminates at age 65. Of those that elect coverage, we assumed the following:

BlueOptions 05774:	10%
BlueOptions 05301:	25%
BlueCare 65:	15%
BlueCare HSA 128/29:	50%

85% of eligible future retirees are assumed to continue life insurance benefits for life.

Dependent Status

Current Retirees: Current status is assumed to persist to the earlier of the retiree's age 65 or the spouse's age 65.

Future Retirees: 20% of future healthy retirees and 8% of future disabled retirees are assumed to have covered spouses. No dependent children are assumed to be covered. Wives are assumed to be three years younger.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Employee Turnover Rates

Years of	Male						Female					
Service	<25	25-29	30-34	35-44	45-54	55+	<25	25-29	30-34	35-44	45-54	55+
0	24.30%	22.50%	20.70%	19.80%	18.90%	24.30%	25.20%	25.20%	24.30%	23.40%	22.50%	27.00%
1	17.10%	15.30%	13.50%	12.15%	11.25%	11.25%	16.20%	15.30%	14.40%	13.50%	11.25%	11.25%
2	15.75%	12.15%	10.80%	9.45%	8.55%	8.10%	14.40%	12.15%	11.25%	10.35%	9.00%	9.00%
3	14.40%	10.35%	9.00%	8.10%	7.02%	7.02%	14.40%	10.35%	9.45%	8.55%	8.10%	8.10%
4	13.95%	9.00%	7.65%	7.20%	5.85%	5.85%	14.40%	9.00%	8.10%	7.20%	6.75%	6.75%
5	9.45%	8.10%	7.65%	6.75%	5.40%	5.40%	11.70%	7.20%	7.20%	6.75%	6.75%	6.75%
6	9.45%	7.65%	6.75%	5.85%	5.40%	5.40%	10.80%	7.20%	7.20%	6.75%	6.75%	6.75%
7	7.20%	7.20%	5.85%	5.40%	4.50%	4.50%	6.75%	6.75%	6.75%	5.85%	5.85%	5.85%
8	4.95%	4.95%	4.50%	4.95%	4.50%	3.60%	5.40%	5.40%	5.40%	4.95%	4.95%	4.95%
9	4.50%	4.50%	4.50%	4.05%	3.60%	3.60%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
10	3.60%	3.60%	3.60%	3.60%	3.60%	2.70%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
11	3.15%	3.15%	2.70%	3.15%	3.15%	2.70%	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
12	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
13	2.70%	2.70%	2.70%	2.70%	2.70%	2.25%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
14	2.25%	2.25%	1.35%	2.25%	2.25%	2.25%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
15	2.25%	2.25%	1.35%	1.80%	2.25%	2.25%	2.70%	2.70%	2.70%	2.52%	2.52%	2.52%
16	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.70%	2.70%	2.70%	2.25%	2.25%	2.25%
17	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
18	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
19	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
20	1.35%	1.35%	1.35%	0.90%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
21	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
22	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
23	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
24	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
25	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
26	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
27	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
28	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
29	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
30	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retirement Rates

Tier I - Hired Prior to 7/1/2011

	DROP Entry		Retirement	
Age	Male	Female	Male	Female
48	4.0%	4.0%	4.0%	4.0%
49	4.0%	4.0%	4.0%	4.0%
50	4.0%	4.0%	4.0%	4.0%
51	4.0%	4.0%	4.0%	4.0%
52	4.0%	4.0%	4.0%	4.0%
53	4.0%	5.0%	4.0%	4.0%
54	4.0%	5.0%	4.0%	4.0%
55	4.0%	6.0%	4.0%	5.0%
56	5.0%	6.0%	4.0%	5.0%
57	8.0%	10.0%	5.0%	5.0%
58	8.0%	10.0%	5.0%	6.0%
59	9.0%	10.0%	6.0%	6.0%
60	9.0%	13.0%	7.0%	6.0%
61	14.0%	16.0%	10.0%	10.0%
62	19.0%	26.0%	13.0%	12.0%
63	6.0%	8.0%	9.0%	9.0%
64	5.0%	5.0%	11.0%	11.0%
65	3.0%	5.0%	18.0%	15.0%
66	3.0%	3.0%	20.0%	17.5%
67	3.0%	3.0%	20.0%	17.5%
68	3.0%	3.0%	20.0%	17.5%
69	3.0%	3.0%	20.0%	17.5%
70	3.0%	3.0%	20.0%	17.5%
71	3.0%	3.0%	20.0%	17.5%
72	3.0%	3.0%	20.0%	17.5%
73	3.0%	3.0%	20.0%	17.5%
74	3.0%	3.0%	20.0%	17.5%
75	3.0%	3.0%	20.0%	17.5%
76	3.0%	3.0%	20.0%	17.5%
77	3.0%	3.0%	20.0%	17.5%
78	3.0%	3.0%	20.0%	17.5%
79	3.0%	3.0%	20.0%	17.5%
80	3.0%	0.0%	100.0%	100.0%

Tier II - Hired On or After 7/1/2011

DROP Entry		Retirement	
Male	Female	Male	Female
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
5.0%	4.0%	4.0%	4.0%
5.0%	4.0%	4.0%	4.0%
6.0%	4.0%	4.0%	5.0%
6.0%	5.0%	4.0%	5.0%
10.0%	8.0%	5.0%	5.0%
10.0%	8.0%	5.0%	6.0%
10.0%	9.0%	6.0%	6.0%
13.0%	9.0%	7.0%	6.0%
16.0%	14.0%	10.0%	10.0%
16.0%	14.0%	10.0%	10.0%
16.0%	14.0%	10.0%	10.0%
16.0%	14.0%	10.0%	10.0%
16.0%	14.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	3.0%	20.0%	17.5%
3.0%	0.0%	100.0%	100.0%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Disability Rates

Age	Line of Duty	Non-Line of Duty
20-35	0.000%	0.000%
36	0.000%	0.020%
37	0.000%	0.020%
38	0.000%	0.020%
39	0.000%	0.020%
40	0.000%	0.020%
41	0.001%	0.030%
42	0.001%	0.030%
43	0.001%	0.030%
44	0.001%	0.030%
45	0.001%	0.040%
46	0.001%	0.040%
47	0.002%	0.080%
48	0.002%	0.080%
49	0.002%	0.080%
50	0.002%	0.080%
51	0.004%	0.130%
52	0.004%	0.130%
53	0.004%	0.130%
54	0.004%	0.130%
55	0.005%	0.160%
56	0.005%	0.170%
57	0.006%	0.190%
58	0.006%	0.190%
59	0.007%	0.230%
60	0.006%	0.210%
61	0.006%	0.200%
62	0.003%	0.110%
63	0.002%	0.080%
64+	0.001%	0.040%

APPENDIX F
SUMMARY OF PLAN PROVISIONS

The following section describes our understanding of the "substantive plan" upon which the valuation was based.

Eligibility for Retiree: Employees are eligible for retiree health benefits upon early, disabled, or normal retirement under the Florida Retirement System. The person must enroll immediately upon retirement from active employment.

Normal Retirement

- Age 62 with 6 years of service (hired prior to 7/1/2011)
- Age 65 with 10 years of service (hired on or after 7/1/2011)
- Any age with 30 years of service (hired prior to 7/1/2011)
- Any age with 33 years of service (hired on or after 7/1/2011)

Early Retirement

- Any age with 6 years of service (hired prior to 7/1/2011)
- Any age with 8 years of service (hired on or after 7/1/2011)

Disability Retirement

- Any age/service for Line-of-Duty disability
- Any age with 6 years of service for Non-Duty (hired prior to 7/1/2011)
- Any age with 8 years of service for Non-Duty (hired on or after 7/1/2011)

Dependent Eligibility: The spouse and dependents of the retiree are eligible to continue medical coverage to the earlier of age 65 and the retiree's age 65. After the death of the retiree, coverage ends.

Medical Benefits: Retirees may continue to participate in one of three PPO plans or HMO High-Deductible plan until age 65.

Dental Benefits: Retirees are eligible to continue dental coverage.

Life Insurance: Retirees are eligible to continue $10,000 of life insurance coverage. The benefits reduce to $5,000 at age 70.

Retiree Contributions: Monthly medical retiree contributions are as follows:

	Effective 10/1/2021			
Coverage Tier	PPO 5774	PPO 5301	HMO 62	HMO HSA
Single	$818.44	$704.44	$741.72	$564.86
Employee + Spouse	$1,474.64	$1,269.22	$1,336.36	$1,017.64
Employee + Child	$1,342.86	$1,155.78	$1,216.92	$926.76
Family	$1,946.46	$1,675.28	$1,763.90	$1,343.28

APPENDIX F
SUMMARY OF PLAN PROVISIONS

Retiree Contributions: Monthly medical retiree contributions are as follows:

	Effective 10/1/2022			
Coverage Tier	PPO 5774	PPO 5301	HMO 62	HMO HSA
Single	$855.28	$736.14	$775.08	$590.28
Employee + Spouse	$1,541.00	$1,326.32	$1,396.48	$1,063.44
Employee + Child	$1,403.28	$1,207.80	$1,271.68	$968.46
Family	$2,034.04	$1,750.66	$1,843.28	$1,403.74

Retirees are required to pay the full dental premium.

Monthly life insurance contributions are as follows.

Life Insurance	Effective 10/1/2021	Effective 10/1/2022
Under age 70	$3.30	$3.30
Age 70 and Over	$1.65	$1.65

District Direct Subsidy: There are 11 grandfathered retirees that receive a direct subsidy from the District for health or life insurance coverage. The subsidy is a flat amount and does not increase.

Years of Service	Retiree Only	Retiree & Spouse
10 up to 19	$169.81	$169.81
20 up to 24	$184.07	$184.07
25 up to 29	$198.32	$198.32
30+	$212.56	$212.56

APPENDIX G
GLOSSARY OF TERMS

Actuarial Present Value of Future Benefits (PVB):	The value of all benefits expected to be paid by the employer, net of expected retiree contributions, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Actuarial Accrued Liability (AAL):	The liability for past service, as determined by an Actuarial Cost Method.
Actuarial Cost Method:	A procedure for determining the Actuarial Present Value of benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost (NC) and an Actuarial Accrued Liability (AAL)
Entry Age Normal Actuarial Cost Method:	A method under which the Actuarial Present Value (PVB) of the Projected Benefits of each individual included in the Actuarial Valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s).
Net OPEB Liability:	The positive excess of the Actuarial Accrued Liability over the assets on the measurement date.
OPEB Expense:	The amount of expense recognized by the employer during the fiscal year. Equals the change to the OPEB liability during the measurement period, with adjustment for deferral of experience and investment gains or losses.
Pay-as-You-Go:	A method of financing an OPEB plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
Service Cost:	The portion of the Actuarial Present Value (PVB) which is allocated to a valuation year by the Actuarial Cost Method. Also referred to as Normal Cost.
Total OPEB Liability (TOL):	The Actuarial Accrued Liability on the measurement date.

APPENDIX H
ASOP 41 DISCLOSURES

The Actuarial Standards Board (ASB), vested by the U.S.-based actuarial organizations[1], promulgates actuarial standards of practice (ASOPs) for use by actuaries when providing professional services in the United States. Each of these organizations requires its members, through its Code of Professional Conduct[2], to observe the ASOPs of the ASB when practicing in the United States.

The ASOPs are not narrowly prescriptive and neither dictate a single approach nor mandate a particular outcome. ASOPs are intended to provide actuaries with a framework for performing professional assignments and to offer guidance on relevant issues, recommended practices, documentation, and disclosure. Each ASOP articulates a process of analysis, documentation, and disclosure that, in the ASB's judgment, constitutes appropriate practice within the scope and purpose of the ASOP.

ASOP 41 provides guidance to actuaries with respect to actuarial communications and requires certain disclosures which are contained in this Appendix.

Identification of the Responsible Actuary

The responsible actuary is Bonnie S. Albritton, FSA, MAAA, Vice President and Principal of Lewis & Ellis, Inc. This actuary is available to provide supplementary information and explanation.

Identification of Actuarial Documents

The date of this document is August 13, 2022, its subject is the Baker County District School Board's GASB 75 OPEB liabilities, and the document version identification is Version #1 (8/13/2022 12:16 PM).

Disclosures in Actuarial Reports

- The contents of this report are intended for the use of the officers, employees, and elected officials of the District and the District's appointed auditor. The District may distribute this report to those parties that have a legal right to require the District to provide it, in which case it will be provided in its entirety including all assumptions, caveats, and limitations. In addition, we request that the District notify Lewis & Ellis, Inc. to whom it was distributed.
- The purpose of this engagement was to provide the District with analysis of the GASB 75 OPEB liabilities.
- The responsible actuary identified above is qualified as specified in the *Qualification Standards* of the American Academy of Actuaries.
- Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

[1] The American Academy of Actuaries (Academy), the American Society of Pension Professionals and Actuaries, the Casualty Actuarial Society, the Conference of Consulting Actuaries, and the Society of Actuaries.
[2] These organizations adopted identical *Codes of Professional Conduct* effective January 1, 2001

APPENDIX H
ASOP 41 DISCLOSURES

- Actuarial computations under GASB 75 are for purposes of fulfilling financial accounting requirements of the District. Determinations for purposes other than meeting these financial accounting requirements may be significantly different from the results contained in this report. These communications should not be relied upon for any other purpose.
- The Baker County District School Board has agreed to pay Lewis & Ellis, Inc. a fee for preparing this report. Other than with regard to that contract, we are financially and organizationally independent from the District and any entity or individual related to the District. There is nothing in our relationship with the District that would impair or seem to impair the objectivity of our work.
- The District provided the employee/retiree data, premium rates and other information used to prepare our report. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results may be accordingly affected.
- The date through which data or other information has been considered in developing the findings included in this report is June 30, 2022.
- We are not aware of any subsequent events that may have a material effect on the actuarial findings.
- The various documents comprising the actuarial report are contained within the document to which these disclosures are attached.

Actuarial Findings

The actuarial findings of the report can be found in the report to which these disclosures are attached.

Methods, Procedures, Assumptions, and Data

The methods, procedures, assumptions, and data used by the actuary can be found in the report to which these disclosures are attached.

Assumptions or Methods Prescribed by Law

While not legally binding, our determinations were made in accordance with our understanding of Statement No. 75 of the Governmental Accounting Standards Board. Actuarial computations under GASB 75 are for purposes of fulfilling employer accounting requirements. Determinations for purposes other than meeting such requirements may be significantly different from these results. Accordingly, additional determinations may be needed for other purposes.

Responsibility for Assumptions and Methods

The actuary does not disclaim responsibility for any material assumption(s) or method(s).

Deviation from the Guidance of an ASOP

The actuary has not deviated materially from the guidance set forth in an applicable ASOP.

Baker County District School Board

Exceptional Student Education • Student Services

290 Jonathan East • Macclenny, Florida 32063
Phone: (904) 259-7825 • Fax: (904) 259-9099

August 11, 2022

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

I would like to request School Board approval for the attached contract between Positive Behavior Support Corp. and the Baker County School District from August 8, 2022 through June 30, 2023. This agreement will provide RBT online training for paraprofessionals in our district. Funding for these services will be paid through the 2022-2023 American Rescue Plan.

If you have any questions please contact me at (904)259-7825 or michael.green@bakerk12.org.

Sincerely,

Michael Green Jr., Director
Exceptional Student Education/
Student Services

MG/al

pbs
Positive Behavior Supports Corp.

Contract for Services

Agreement

THIS AGREEMENT dated this 8th day of August 2022, by and between Baker County School District and Positive Behavior Supports Corp. Herein referred to as the "Agency".

WHERAS, the agency is to provide Baker County School District professional development training, behavior plan support, and other related behavior analysis services.

Witnesses

For and in consideration of the mutual covenants contained herein, the parties to this Agreement agree as follows:

1. The Agency shall:

    A. Provide training at $100pp to include 40-hour RBT online training

    B. Present a monthly summary of service rendered

    C. Comply with all Federal, State, and Local Statues prohibiting discrimination, abuse, and neglect.

2. Baker County School District shall:

    a. Follow and pay for agreed upon services in the compensation agreement listed above.

    b. Be responsible for encouraging/overseeing that revolving staff utilize behavioral management procedures learned during training and follow ethical guidelines

    c. Settle any outstanding invoices within 30 days of receipt

The term of this agreement shall be from August 8th , 2022 to June 30th, 2023

Either party with a thirty-day written notice can dissolve this Agreement at any time.

IN Witness Whereof, the parties, here to have her unto set their hand and seal the day and our hereinabove set forth.

Michael Nolan

Mike Nolan, President Positive Behavior Support Corp
7108 S Kanner Hwy Stuart, FL 34997

Baker County School District

Baker County School District

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

August 11, 2022

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

Dear Mrs. Raulerson,

I would like to request school board approval of the change order submitted by **B B G Contracting** for the amount of **$40,779.00.** This change order is for the additional plywood and 2x4's it took to replace the rotten wood on the roofs of buildings 3,4 and 5 at the Pre K/Kdg. Center.

B B G Contracting had originally put in their bid price, fifty sheets of plywood per building for the replacing of rotten wood. After removing the shingles and felt paper from the roofs, there was much more rotten wood than had originally been anticipated and hoped for. (See attachment)

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

Sincerely,

F.D. Wells
Director of Facilities and Maintenance

FW:

wbishop@ alsarchitects.com <wbishop@alsarchitects.com> Thu, Aug 11, 2022 at 10:47 AM
To: "Denny Wells (franklin.wells@bakerk12.org)" <franklin.wells@bakerk12.org>

Denny: Below is Jud's tally for the replacement plywood and wood nailers.

Thanks,

Bill

William Bishop, AIA
Principal

AKEL□LOGAN□SHAFER, PA
704 Rosselle Street
Jacksonville, Florida 32204
Tel: 904.356.2654
Fax: 904.356.4010
Mobile: 904.463.3396
www.alsarchitects.com<http://www.alsarchitects.com/>

From: Jud Bennett <jbennett@bbgcontracting.com>
Sent: Thursday, August 11, 2022 10:20 AM
To: wbishop@ alsarchitects.com <wbishop@alsarchitects.com>
Subject:

Bill,

Summary of wood replacement

427 total sheets replaced
150 sheets included in proposal
277 sheets additional

Material	69.55
Labor	45.20
OHP	20.25
Total	135.00 per sheet
	X 277 each
	$ 37,395.00

752 LF of 2x4 replaced

Material	1.20
Labor	2.62
OHP	.68
Total	4.50
	X 752
	3,384.00

Summary	
Plywood	37,995.00
2x4	3,384.00

Total add 40,779.00

Let me know if you need anything further

Jud Bennett
President
BBG Contracting Group Inc.
10562 New Kings rd.
Jacksonville, FL 32219
904 766 5800 (o)
904 237 2959 (c)
904 766 8747 (f)
jbennett@bbgcontracting.com<mailto:jbennett@bbgcontracting.com>

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winmail.dat
22K

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: August 8, 2022

TO: SHERRIE RAULERSON, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: APPROVAL OF KING & WALKER AS INDEPENDENT AUDITORS FOR THE INTERNAL ACCOUNTS AND FOUNDATION AUDITS

Please request Board approval to use King & Walker as independent auditors for the school internal accounts and the Baker County Education Foundation. The cost for these services will be $14,000 per year for each of the years ending June 30, 2022, 2023, and 2024. If you have any questions, please let me know.

Thank you for your assistance in this matter.

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

KING & WALKER
CERTIFIED PUBLIC ACCOUNTANTS

Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 *fax* (813) 932-1913
www.KingandWalker.com

July 27, 2022

M. Teri Ambrose
Executive Director of Finance and Support Services
Baker County School District
392 South Boulevard East
Macclenny, Florida 32063

Dear Ms. Ambrose:

We are pleased to confirm our understanding of the services we are to provide for the Baker County School District, for a three-year period ending June 30, 22; June 30, 2023; and June 30, 2024.

Audit Scope and Objectives

We will audit the Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Fund of the Baker County District Schools (District) Special Revenue Fund - School Internal Funds, and the related notes to the financial statements, as of and for the years ended starting June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), to supplement the District's Internal Account's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's Internal accounts' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Budgetary Comparison Schedule – Special Revenue Fund - School Internal Funds.

2) Notes to Required Supplementary Information

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded, applicable, in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information

to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's Internal account's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes, and proposing conversion and correcting journal entries of the District's Internal Accounts, in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter, our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the required supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the required supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the required supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies.

The District is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District's Internal Accounts; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of King & Walker, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Florida Auditor General or its designee, the Florida Department of Education, your School Board or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of King & Walker, CPAs' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the District. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert Walker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in October 2022 and have the audit issued by December 1, 2022.

Our fee for these services will be **$10,000** ($10,000 for each year audited) which will be billed upon delivery of the audit report. This agreement can be renewed upon mutual agreement of both parties. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's Internal accounts' financial statements. Our report will be addressed to the Board of Directors of the District's Internal Accounts. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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 on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District's Internal Accounts is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Best regards,

King & Walker, CPAs

King & Walker, CPAs

RESPONSE:

This letter correctly sets forth the understanding of the Baker County District Schools.

By: Dr. Teri Ambrose

Title: Exec. Director of Finance + Support Services

Date: 8/1/2022

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
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Report on the Firm's System of Quality Control

To the Managing Partner
King & Walker, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

August 6, 2020

We have reviewed the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, (the firm), in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. King & Walker, CPAs, PL, has received a peer review rating of *pass*.

Bodine Perry Tampa, LLC

(KING_WALKER REPORT20)

BodinePerry
Certified Public Accountants & Advisors

KING & WALKER
CERTIFIED PUBLIC ACCOUNTANTS

Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
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office (813) 892-4274 *fax* (813) 932-1913
www.KingandWalker.com

July 27, 2022

Board of Directors
Baker County Education Foundation, Inc.
392 South Boulevard East
Macclenny, Florida 32063

We are pleased to confirm our understanding of the services we are to provide for Baker County Education Foundation, Inc., for the years ended June 30, 2022; June 30, 2023; and June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of Baker County Education Foundation, Inc., which comprise the statements of financial position for the three year period starting June 30, 2022, the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, which collectively comprise the basic financial statements of Baker County Education Foundation, Inc. ("Organization"), as of and for the three year period starting with the fiscal year ended June 30, 2022.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("GAAS"). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned

and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will assist in preparing the financial statements and related notes, and proposing conversion and correcting journal entries of Baker County Education Foundation, Inc., in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Baker County Education Foundation, Inc.; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of King & Walker, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of King & Walker, CPAs' personnel. Furthermore, upon request, we may provide copies

of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Organization. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert Walker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit approximately October 2022 and have the audit issued by December 1, 2022.

Our fee for these services will be **$4,000** for each of the three years which will be billed upon delivery of the audit report. This agreement can be renewed upon mutual agreement of both parties. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Baker County Education Foundation, Inc.'s financial statements. Our report will be addressed to the Board of Directors of Baker County Education Foundation, Inc. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Best regards,

King & Walker, CPAs

King & Walker, CPAs

RESPONSE:

This letter correctly sets forth the understanding of Baker County Education Foundation, Inc.

Management signature: M Dee Ambrose

Title: Exec. Director of Finance + Support Services

Date: 8/1/2022

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Managing Partner
King & Walker, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

August 5, 2020

We have reviewed the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, (the firm), in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. King & Walker, CPAs, PL, has received a peer review rating of *pass*.

Bodine Perry Tampa, LLC

(KING_WALKER REPORT20)

BodinePerry
Certified Public Accountants & Advisors

Baker County School District

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

August 11, 2022

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

Dear Mrs. Raulerson,

I would like to request school board approval of the base bid submitted by **Ladson Construction** for the replacement of the Baker County Middle School canopies in back of building one and extending to building 20 (2 story building). The base bid submitted by Ladson was for **$380,000.00.** (See attachment)

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

Sincerely,

F.D. Wells
Director of Facilities and Maintenance

BID TABULATION AND NOTICE OF AWARD RECOMMENDATION

DATE OF POSTING: August 10, 2022 TIME OF POSTING: _____

PROJECT NO.: 2209B
BID OPENING DATE: **August 10, 2022**
PROJECT TITLE: **Canopy Replacement at Baker County MS and New Canopy at Baker County HS**
BID OPENING TIME: **10:00 AM**
BID OPENING PLACE: **Baker County School Board Conference Room, 392 South Boulevard East, Macclenny, Florida 32063**

CONTRACTORS	BID SECURITY RECEIVED	SUBCONTR. LIST RECEIVED	ADDENDA NUMBER RECEIVED				BASE BID	ALTERNATE 1	ALTERNATE 2
C.C. Borden Construction, Inc.	✓	✓	✓				661,228-	412,312-	
Ladson Construction, LLC	✓	✓	✓				380,000±	330,000±	
Little and Williams, Inc.	✓	✓	✓				468,954-	269,790-	

Bids Opened By: _____ Date: 8-10-22

Bids Tabulated By: _____ Date: 8/10/22

Bids Verified By: _____ Date: 8-10-22

Baker County Public Schools
Sherrie Raulerson, Superintendent of Schools
270 South Boulevard East, Macclenny, Florida 32063
Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-1387

August 22, 2022

Superintendent Sherrie Raulerson
Baker County School District
270 South Boulevard East
Macclenny FL 32063

Dear Superintendent Raulerson,

I am requesting School Board approval for the new job description Licensed Practical Nurse / LPN. A copy is attached for your review.

Thank you for your assistance.

Sincerely,

Robin Mobley
Associate Superintendent of Human Resources

SCHOOL DISTRICT OF BAKER COUNTY

JOB DESCRIPTION

Licensed Practical Nurse / LPN

QUALIFICATIONS:

(1) Florida R.N. or L.P.N. license.
(2) Current First Aid and CPR Certification.
(3) One (1) to three (3) years of pediatric, public health or school nursing experience preferred.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of federal, state and district rules, regulations and policies as they relate to job functions. Knowledge of current trends, research and best practices relating to school nursing. Skilled in interpersonal relationships, handling student problems, concerns and emotional distress with sensitivity and tact. Ability to provide health services to all students in assigned school, including, but not limited to, health screenings, health assessments, health counseling, health education, medication administration, health record reviews and documentation of services, referrals and outcomes. Ability to work independently and make decisions with minimum supervision, to tolerate highly stressful situations, to handle multiple tasks in a professional and courteous manner. Ability to maintain confidentiality of health information. Ability to complete job duties following both the "School Health Services Act" and the "Nurse Practice Act" Florida Statutes.

REPORTS TO:

Specialist, Health Services, or School Principal.

JOB GOAL

To assess health needs and provide direct health services/consultations to students, and to protect and promote the health of students and personnel at assigned school(s).

SUPERVISES:

N/A

PERFORMANCE RESPONSIBILITIES:

* (1) Assist in taking of prescribed medication by students and maintain required records.
* (2) Handle physician's orders for medications and transcribe onto the medication administration record.
* (3) Assess student health needs and provide first aid to students within the scope of licensure.
* (4) Provide nursing procedures, per doctor's orders, for catheterizations, tube feedings, glucose monitoring or other prescribed procedures.
* (5) Coordinate, conduct, evaluate, refer and follow-up on required health screenings.
* (6) Counsel students and parents concerning health problems.
* (7) Maintain clinic in a safe and professional manner.
* (8) Order and maintain clinic supplies as appropriate.
* (9) Complete health room cards and keep records on students referred to the clinic.

NURSE (Continued)

*(10) Review health records and immunization for compliance, following state and district policy for non-compliance.
*(11) Complete student health record for every student enrolled at assigned school(s), documenting identified problems and updating as needed.
*(12) Prepare all required reports and maintain all appropriate records.
*(13) Assist in the implementation of the annual School Health Services Plan and completion of data for the Annual Report.
*(14) Provide annual employee bloodborne pathogen training.
*(15) Provide CPR/First Aid training for school staff and post updated roster for assigned school(s).
*(16) Assist with health related instruction of students, parents, or staff.
*(17) Participate as a member of health and safety-related committees, as needed.
*(18) Participate in workshops, in-service and other training sessions, as required.
*(19) Maintain effective interpersonal relationships and communication with students, parents, school personnel and the community.
*(20) Respond to inquiries and concerns in a timely manner.
*(21) Keep supervisor informed of potential problems or unusual events.
*(22) Demonstrate initiative in the performance of assigned responsibilities.
*(23) Serve as health liaison between home and school.
*(24) Model and maintain high ethical standards.
*(25) Follow attendance, punctuality and proper dress rules.
*(26) Follow all School Board policies, rules and regulations.
*(27) Demonstrate support for the School District and its goals and priorities.
*(28) Participate in ESE staffings, as needed.
(29) Perform all other duties as assigned.

PHYSICAL REQUIREMENTS:

May require the assisted transfer/lifting of students to attend to personal needs. Utilization of proper body mechanics required for all such transfers/lifting.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the district's approved compensation plan. Length of the work year and hours of employment shall be those established by the district.

EVALUATION:

Performance will be evaluated by the Principal. Principal evaluation will be in accordance with the provisions of the Board's policy on evaluation of personnel documented on the appropriate form. School Health Coordinator evaluation will include an annual site evaluation documented on the approved form.

*Essential Performance Responsibilities

Job Description Supplement Code 8

Career and Adult Education

Baker County School District

418 S 8th Street, Macclenny, Florida 32063
Phone: (904) 259-0403 Fax: (904) 259-0378

June 21, 2022

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

Respectfully, please seek School Board approval for the removal of Unusable Adult Ed Lap Top and Damaged Gold Couch from the Adult Ed Inventory.

Thank you for your favorable approval and assistance.

Sincerely,

Carrie Dopson
Director, Career and Adult Education

CD/ab
Attachment

SURPLUS PROPERTY FORM

District Property Number: 17137

Description of Property: ASUS Lap Top

Cost Center Holding Surplus Property

☐ 0012 - Baker County High School	☐ 0013 – Macclenny Elementary School
☐ 0022 – PreK/Kdg Center	☐ 0031 Keller Intermediate School
☐ 0032 – Baker County Middle School	☐ 0091 – Westside Elementary School
☐ 5555 – Technology Department	☐ 9001 – District Office
☐ 9002 – Transportation Department	☐ 9003 – Maintenance Department
☐ 9004 – Warehouse	☐ 9005 – Family Services Department
☐ 9006 – Student Services	☐ 9007 – Alternative School
☒ 9008 – Vocational/Adult Education	☐ 2013 – Reading Clinic
☐ 4013 – Macclenny Elem. Sch./Title I	☐ 4031 – Keller Inter. Sch./Title I

☐ 4091 – Westside Elem. Sch./Title I

Reason For Surplus

(Check Appropriate Box(es))

☐ RE-USEABLE EQUIPMENT OR PROPERTY	☒ UN-USEABLE BECAUSE: ☒ BROKEN BEYOND REPAIR ☒ OBSOLETE ☐ REPAIR NOT COST EFFECTIVE

Date of Transfer 8/12/2022

Signature of Cost Center Property Manager

Signature of Person Making Transfer

SURPLUS PROPERTY FORM

District Property Number: 17644

Description of Property: Gold Couch

Cost Center Holding Surplus Property

☐ 0012 - Baker County High School	☐ 0013 – Macclenny Elementary School
☐ 0022 – PreK/Kdg Center	☐ 0031 Keller Intermediate School
☐ 0032 – Baker County Middle School	☐ 0091 – Westside Elementary School
☐ 5555 – Technology Department	☐ 9001 – District Office
☐ 9002 – Transportation Department	☐ 9003 – Maintenance Department
☐ 9004 – Warehouse	☐ 9005 – Family Services Department
☐ 9006 – Student Services	☐ 9007 – Alternative School
☒ 9008 – Vocational/Adult Education	☐ 2013 – Reading Clinic
☐ 4013 – Macclenny Elem. Sch./Title I	☐ 4031 – Keller Inter. Sch./Title I

☐ 4091 – Westside Elem. Sch./Title I

Reason For Surplus

(Check Appropriate Box(es))

☐ RE-USEABLE EQUIPMENT OR PROPERTY	☒ UN-USEABLE BECAUSE: ☒ BROKEN BEYOND REPAIR ☒ OBSOLETE ☐ REPAIR NOT COST EFFECTIVE

Date of Transfer 8/12/2022

Carrie Dyson

Signature of Cost Center Property Manager

Signature of Person Making Transfer

Career and Adult Education

Baker County School District

418 S 8th Street, Macclenny, Florida 32063
Phone: (904) 259-0403 Fax: (904) 259-0378

June 21, 2022

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

Respectfully, please seek School Board approval of the attached 2022-2023 agreement between Regional Workforce Development (Eckerd Connects) and the Baker County Adult Education Center. This agreement refers eligible youth for training in targeted occupations. This agreement is being renewed and no changes were noted.

Thank you for your favorable approval and assistance.

Sincerely,

Carrie Dopson

Carrie Dopson
Director, Career and Adult Education

CD/ab
Attachment

VI. SIGNATURES

THIS AGREEMENT contains all terms and conditions herein agreed upon by the parties, for the program year commencing July 1, 2022 through June 30, 2023 or the date of the last signature, whichever is later.

With each subsequent renewal, **Provider** shall attach a detailed summary for each training program showing the program of study, class tuition costs, book fees, etc. for every approved program endorsed by **Contractor.** Additionally, data showing the previous years' enrollment and placement data must be provided as part of the renewal process.

IN WITNESS THEREOF the parties hereto have caused this agreement and associated attachment(s) to be executed by their undersigned officials as duly authorized as of the date set forth below.

APPROVED BY:

Contractor:

K. Grey — 8/12/2022

Authorized Signature — *Date*

Kimberly Grey / Operations Director

Printed Name I Title

Provider:

Carrie Dopson — 8/1/2022

Authorized Signatory — *Date*

CEO & Director

Printed Name/Title

THIS AGREEMENT IS NOT VALID UNTIL SIGNED AND DATED BY BOTH PARTIES

Career and Adult Education

Baker County School District

418 S 8th Street, Macclenny, Florida 32063
Phone: (904) 259-0403 Fax: (904) 259-0378

June 21, 2022

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

Respectfully, please seek School Board approval of the attached 2022-2023 agreement between the Baker County School District and The University of Florida Board of Trustees. This agreement adds another option for the Baker County High School Clinical Rotation for the Health Science Program.

Thank you for your favorable approval and assistance.

Sincerely,

Carrie Dopson
Director, Career and Adult Education

CD/ab
Attachment

AFFILIATION AGREEMENT
BETWEEN
THE BAKER COUNTY SCHOOL BOARD
AND
THE UNIVERSITY OF FLORIDA BOARD OF TRUSTEES

THIS AFFILIATION AGREEMENT ("Agreement") is made and entered into January 3, 2022 ("Effective Date") by and between The Baker County School Board ("INSTITUTION"), and The UNIVERSITY OF FLORIDA BOARD OF TRUSTEES ("UF"), a public body corporate of the State of Florida, for the benefit of the College of Medicine-Jacksonville.

WHEREAS, INSTITUTION offers the following academic programs in the study of health care to prepare its students ("Students") to become health professionals: Certified Nursing Assistant ("Programs"); and

WHEREAS, INSTITUTION and UF desire to provide Students of the Programs with learning experiences that include the application of knowledge and skills in actual patient situations through clinical training and supervision ("Clinical Studies"); and

WHEREAS, UF, through its College of Medicine-Jacksonville and in support of its tripartite mission of education, research, and service, has agreed to provide Clinical Studies at facilities affiliated with UF ("Affiliated Facilities") to Students of the Programs;

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as set forth in this Agreement.

I. GENERAL PROVISIONS

A. The term of this Agreement shall be for one (1) year, commencing on January 3, 2022 and terminating on January 3, 2023 ("Initial Term"), unless terminated sooner pursuant to the provisions herein. This Agreement shall automatically renew for successive one (1) year terms ("Renewal Term") unless the Agreement is terminated pursuant to the provisions herein. Either party shall have the absolute right to terminate this Agreement at any time, with or without cause, upon thirty (30) days prior written notice to the other party. Notwithstanding the foregoing, any termination of this Agreement shall be effective only at the end of a specific academic period to permit Students already participating in Clinical Studies to complete their learning experiences unless Student(s) is (are) removed pursuant to Section I.C. of this Agreement.

B. INSTITUTION will disclose information from each participating Student's educational records, as appropriate, to personnel at UF who have a legitimate need to know in accordance with the Family Educational Rights and Privacy Act of 1974, as amended, and Section 1002.225, Florida Statutes. UF hereby agrees that its personnel will use such information only in furtherance of the Clinical Studies for Student, and that the information will not be disclosed to any other person without Student's prior written consent unless otherwise required or permitted by law.

C. UF will advise INSTITUTION at the earliest possible time of any deficiency noted in any Student's ability to progress toward achievement of the stated objectives of the Clinical Studies. UF reserves the right to immediately remove any Student from UF, at any time, upon UF's request and sole determination that such removal is necessary because Student's behavior and/or performance (1) endangers any of UF's employees, clients, patients or patients' care, (2) fails to comply with UF's or Affiliated Facility's policies and procedures or any applicable federal, state, or local laws, rules, or codes or any requirement of any authorized agency having direction or control over UF's or Affiliated Facility's operations, or (3) fails to comply with this Agreement. UF may also immediately remove from the premises any Student for unprofessional behavior. In such event, said Student's participation in the Clinical Studies at UF shall immediately cease, subject to being resumed only with the mutual written agreement of UF and INSTITUTION. INSTITUTION retains final authority with regard to disciplinary action of Student and Student's standing with Programs.

II. INSTITUTION'S RESPONSIBILITIES

A. INSTITUTION will submit to UF the name of each eligible Student from INSTITUTION and the specific Program the Student is enrolled in at INSTITUTION for consideration to participate in Clinical Studies at UF and the desired time span the Student(s) is (are) to spend at UF, together with other Student information reasonably required by UF. INSTITUTION shall submit any change in Students or dates of desired Clinical Studies to UF immediately.

B. INSTITUTION shall designate a qualified person or persons from each Program to coordinate and act as liaison with the appropriate UF personnel and provide orientation to its applicable Program for UF personnel. The designated person or persons may be subject to policies and/or credentialing requirements of UF or its Affiliated Facilities depending on the Program.

C. INSTITUTION will retain ultimate responsibility for establishing, administering, and maintaining its Programs and accreditation, if any, of such Programs.

D. INSTITUTION shall ensure that Students have the necessary didactic prerequisites to be eligible to participate in the Clinical Studies at UF or its Affiliated Facilities.

E. INSTITUTION will send to UF only those Students in good standing at INSTITUTION who are willing to adhere to all policies, procedures, and practices of UF and its Affiliated Facilities, including, but not limited to health assessments.

F. INSTITUTION will provide general and professional liability insurance in the amount of One Million Dollars ($1,000,000) per medical incident/Three Million Dollars ($3,000,000) total liability under the policy (aggregate of all claims), such insurance providing coverage to: (1) Students participating in activities, including Clinical Studies, which are part of and a requirement of Students' curriculum at the INSTITUTION, INSTITUTION and its employees. At the time of the execution of this Agreement and at any renewals thereafter, INSTITUTION shall submit certificates of insurance to UF evidencing such insurance. INSTITUTION agrees to be fully responsible for its acts, and the negligent acts of its Students or employees and agrees to be liable for any damages available under law resulting from said acts.

INSTITUTION hereby indemnifies and holds harmless the University of Florida Board of Trustees, the University of Florida and the University of Florida's employees and agents from and against any and all liabilities, costs, claims, judgments, settlements and expenses, including reasonable attorney's fees, arising out of, or in connection with, the negligent acts or omissions of or any of its employees, agents or Students. The agreement to indemnify does not alter or modify in any way the requirement that litigation defense of any party insured by the J. Hillis Miller Health Science Center Self-Insurance Program ("SIP") be directed and managed by the SIP.

G. INSTITUTION agrees to communicate with UF's Preceptor, as defined under Subsection III.D, to assess Student's progress as necessary.

H. INSTITUTION represents and warrants that it has obtained the signed written permission of the parent or guardian of all participating students at UF and INSTITUTION will make copies of the signed written permissions of the parents available to UF upon request.

I. INSTITUTION shall require and inform its Students participating in Clinical Studies pursuant to this Agreement that they are required to:

(i) Comply with the policies and procedures of UF and its Affiliated Facilities and INSTITUTION, and state, local and federal regulations and applicable professional standards, as well as all licensing requirements.

(ii) Wear the necessary and appropriate uniform while participating in Clinical Studies at UF or its Affiliated Facilities.

(iii) Maintain the confidentiality of all records and information exchanged in the course of Clinical Studies, including but not limited to, patient medical records where relevant.

Students shall complete HIPAA training and sign UF's confidentiality statement and any confidentiality statement or agreement required by Affiliated Facilities.

(iv) Obtain and maintain personal health insurance and be financially responsible for any and all medical care and treatment sought during participation in Clinical Studies at UF or its Affiliated Facilities. If a Student is injured while at UF, he/she may seek emergency medical care and treatment but may be charged for the services rendered.

(v) Arrange for all room, board and transportation requirements for Clinical Studies.

III. UF'S RESPONSIBILITIES

A. UF does not guarantee it will place or maintain placement of any Student in Clinical Studies at UF or its Affiliated Facilities., but UF shall provide orientation to accepted Students concerning the rules, policies and procedures of UF and/or its Affiliated Facilities and other related material, such as scheduling information.

B. UF will provide physical space, as available, for Students while they are on site for Clinical Studies.

C. UF will provide clinical educational experiences for the Students, while retaining ultimate responsibility for patient care, and will provide appropriate level of supervision at all times.

D. UF will designate preceptor(s) from its personnel to provide supervision and act as liaison with INSTITUTION for the applicable Programs' Students ("Preceptors").

E. UF shall inform and brief Students concerning any safety or security issues upon the commencement of Students' Clinical Studies.

F. To the extent that the State of Florida, on behalf of the Board of Trustees, has partially waived its immunity to tort claims and is vicariously responsible for the negligent acts and omissions of its employees and agents as prescribed by Section 768.28, Florida Statutes, UF and its employees are protected for a claim or judgment by any one person in a sum not exceeding Two Hundred Thousand Dollars ($200,000.00), and for total claims or judgments arising out of the same incident or occurrence in a total amount not exceeding Three Hundred Thousand Dollars ($300,000.00), such protection being provided by the University of Florida J. Hillis Miller Health Center Self-Insurance Program, a self-insurance program created pursuant to the authority of Section 1004.24, Florida Statutes. Employees and agents of UF are not individually subject to actions arising from their State functions. Any damages allocated against the Board of Trustees as prescribed by Section 768.81, Florida Statutes, are not subject to reallocation under the doctrine of joint-and-several liability to codefendants of the Board of Trustees in professional liability actions (see Section 766.112(2), of the Florida Statutes). The sole remedy available to a claimant to collect damages allocated to the Board of Trustees is as described in Section 768.28, Florida Statutes. All liability protection described in this Section is on an "occurrence" basis. The University of Florida J. Hillis Miller Health Center Self-Insurance Program provides ongoing protection with no expiration.

G. UF will provide INSTITUTION with evaluation of the performance of the Students in writing, in a manner consistent with the goals and objectives for the educational experience, as provided by the INSTITUTION program director or faculty liaison, and in a format as provided or required by the INSTITUTION.

IV. MISCELLANEOUS

A. Either party shall allow public access to all documents, papers, letters, or other materials subject to the provisions of Chapter 119, Florida Statutes, and made or received in connection with this Agreement. Refusal by either party to allow such public access shall be grounds for unilateral cancellation of this Agreement by either party and for imposition of any remedy or penalty available under law.

B. The relationship of the parties hereunder shall be an independent contractor relationship, and not an agency, employment, joint venture, or partnership relationship. Neither party shall have the power to bind the other party or contract in the name of the other party. All persons employed by a party in connection with operations under this

Agreement shall be considered employees of that party and shall in no way, either directly or indirectly, be considered employees or agents of the other party.

C. Neither UF nor INSTITUTION assumes any liabilities to each other, except as specifically stated in this Agreement. As to liability for damage or injuries or death to persons, or damage to property, INSTITUTION and UF do not waive any defense as a result of entering into this Agreement unless such a waiver is expressly and clearly written into a part of this Agreement. Both parties agree that nothing contained herein shall be construed or interpreted as (1) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (2) the consent of the State of Florida or its agents and agencies to be sued; or (3) a waiver of sovereign immunity of the State of Florida beyond the waiver provided in Section 768.28, Florida Statutes.

D. This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings, representations and agreement, whether oral or written, made by and between such parties. None of the terms and provisions hereof may be amended, supplemented, waived or changed orally, but only in writing signed by each of the parties hereto.

E. This Agreement shall be construed and enforced in accordance with the laws of the State of Florida. Venue for any legal proceeding concerning this Agreement shall be set in Jacksonville, Duval County, Florida.

F. Nothing in this Agreement, express or implied, is intended or shall be construed to confer upon any person, firm or corporation other than the parties hereto and their respective successors and assigns, any remedy or claim under or by reason of this Agreement or any term, covenant or condition hereof, as third party beneficiaries or otherwise, and all of the terms, covenants and conditions hereof shall be for the sole and exclusive benefit of the parties hereto and their permitted successors and assigns.

G. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws effective during the term of this Agreement, the legality, validity and enforceability of the remaining provisions shall not be affected thereby.

H. This Agreement may not be assigned, in whole or in part, by either party without the prior written consent of the other party.

I. Any notice to be given hereunder by either party to the other, unless otherwise provided for, must be in writing and may be effected either by personal delivery or by United States certified mail, return receipt requested, postage prepaid, to the respective liaison named below:

UF
Linda R. Edwards, MD
Dean, College of Medicine-Jacksonville
University of Florida
653 W. 8th Street, 4th Floor LRC
Jacksonville, FL 32209

INSTITUTION

With a copy to:
Contracts Unit
Office of the Vice President and
General Counsel, University of Florida
653 W. 8th Street, 4th Floor LRC
Jacksonville, FL 32209

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized representatives.

THE UNIVERSITY OF FLORIDA BOARD OF TRUSTEES FOR THE BENEFIT OF THE COLLEGE OF MEDICINE-JACKSONVILLE

BY: _____ _____

Linda R. Edwards, MD — Date
Dean, College of Medicine-Jacksonville
University of Florida

THE BAKER COUNTY SCHOOL BOARD

BY: _____ _____

Date

Baker County Public Schools

Title I and Special Programs District Office

312 South Boulevard East
Macclenny, Florida 32063
(904) 259-6776

August 24, 2022

Sherrie Raulerson, Superintendent
Baker County School Board
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson:

I respectfully request that the Uniform Statewide Assessment Calendar for 2022-2023 be placed on the September 6, 2022, School Board Meeting Agenda for review and approval. A copy of the calendar is attached.

If you or any of the board members have any questions, please contact me.

Sincerely,

Traci Wheeler

Traci Wheeler
Director of Accountability and Special Programs

Uniform Statewide Assessment Calendar

According to Section 1008.22(7)(b), Florida Statutes (F.S.), and State Board of Education Rule 6A-1.094224, Florida Administrative Code (F.A.C), the uniform assessment calendar must be published on the Florida Department of Education (FDOE) website by January of each year for, at a minimum, the following two school years. Prior to posting, FDOE will complete sections 1 through 4 with the appropriate information.

Each school district must then complete the uniform calendar with district-required assessment information, publish the calendar to the district website, and provide it to the FDOE by October 1 of each school year. Districts must provide completed calendars to schools and include the calendar in their parent guides. In addition, each school must publish the completed calendar on its website.

The statewide assessment information provided by the Department in sections 1 through 4 should not be altered; however, districts may otherwise modify and populate this template to accurately indicate their assessment schedules for the school year.

1. Glossary of Assessment Terms

The following glossary includes definitions of assessment terms and explanations of acronyms used throughout this template. The FDOE will populate this section with state-level terms in addition to those specified in s. 1008.22(7)(i), F.S. Districts may add rows as needed for additional glossary terms that are specific to district-required assessments but should not modify any FDOE-provided information.

Acronym/Term	Definition
ACCESS for ELLs	Assessing Comprehension and Communication in English State-to-State (ACCESS) for English Language Learners (ELLs)
Accommodation	Per Rule 6A-1.0943, F.A.C., "Accommodations are defined as adjustments to the presentation of the statewide standardized assessment questions, methods of recording examinee responses to the questions, scheduling for the administration of a statewide standardized assessment to include amount of time for administration, settings for administration of a statewide standardized assessment, and the use of assistive technology or devices to facilitate the student's participation in a statewide standardized assessment."
B.E.S.T.	Benchmarks for Excellent Student Thinking
CBT	Computer-Based Test
Concordant and Comparative Scores	Concordant and comparative scores refer to scores that have been determined by establishing a relationship between assessments that measure similar (but not identical) constructs, such as the Algebra 1 End-of-Course Assessment and the SAT. In statute, concordant refers to scores associated with the ELA assessment and comparative refers to scores associated with the Algebra 1 assessment. A student can meet assessment graduation requirements by earning a concordant or comparative score as specified in Rule 6A-1.09422, F.A.C.
Diagnostic	Assessments that measure students' understanding of a subject area or skills base, which allow teachers and educators to evaluate student learning, focusing on strengths and areas of need
District Window	The selected dates within the statewide window during which a district will administer a given assessment
District-Required Assessments	Assessments required by the school district for students in a specific grade or course
ELA	English Language Arts
EOC	End-of-Course
Evaluative	Assessments that measure student proficiency at selected intervals in order to compare change over time and to compare state-level results
FAST	Florida Assessment of Student Thinking

Uniform Statewide Assessment Calendar

Acronym/Term	Definition
FCLE	Florida Civic Literacy Exam
Formative	Formative assessments are the formal and informal ways that teachers and students gather and respond to evidence of student learning. Formative assessments are part of teaching in the classroom. Formative assessments will not result in a score that will appear on a student's report card, but they serve the greater purpose of informing both students and teachers on what changes need to happen in classroom instruction to better serve the needs of individual students.
FSA	Florida Standards Assessments
FSAA	Florida Standards Alternate Assessment
Interim	Interim assessments are administered on a smaller scale (i.e., school or district) with results that can be used at the classroom level or aggregated at the school- or district-level. Depending on the design, interim assessments can be used to predict a student's ability to succeed on a summative assessment, to evaluate a program, or to diagnose student learning gaps.
NAEP	National Assessment of Educational Progress
NGSSS	Next Generation Sunshine State Standards
PBT	Paper-Based Test
PM1	The baseline administration of FAST Progress Monitoring in the beginning of the school year.
PM2	The midyear administration of FAST Progress Monitoring in the middle of the school year.
PM3	The summative administration of FAST Progress Monitoring at the end of the school year.
Progress Monitoring	The process used to determine whether a student's academic performance is improving, at what rate it is improving, and how effective instruction has been. In accordance with s. 1008.25(8)(b)1., F.S., the progress monitoring assessments for VPK through grade 2 must be administered at least three times within a program year or school year, as applicable, with the first administration occurring no later than the first 30 instructional days after a student's enrollment or the start of the program or school year, the second administration occurring midyear, and the third administration occurring within the last 30 days of the program or school year. In accordance with s. 1008.25(8)(b)2., F.S., the progress monitoring assessments for grades 3 through 10 must be administered at the beginning, middle, and end of the school year.
PSAT/NMSQT	Preliminary SAT/National Merit Scholarship Qualifying Test
Summative	Assessments that evaluate student mastery of Florida's academic standards at or near the conclusion of the course of instruction
Statewide, Standardized Assessments	All assessments required by s. 1008.22, F.S.
Statewide Window	The range of dates during which districts and/or schools may choose to administer a given assessment
Testing Time	The amount of time individual students are each given to respond to test items on each test
VAM	A Value-Added Model (VAM) is used by some school districts as part of their educator evaluation system. It is also used in the approval process for teacher preparation programs and as part of the criteria to extend an educator's temporary teaching certificate.
VPK	Florida's Voluntary Prekindergarten Education Program

Uniform Statewide Assessment Calendar

2. Test, Type, and Purpose/Use

FDOE will populate this section with information related to state-level tests. Districts may add rows as needed to define district-required tests, test type, and their purpose/use in the district but should not modify any FDOE-provided information. If additional types are added, define applicable types in the glossary.

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
ACCESS for ELLs	Diagnostic	Measure English language acquisition of ELLs	s. 1003.56, F.S. Rule 6A-6.0902, F.A.C. Rule 6A-6.09021, F.A.C. Rule 6A-6.0903, F.A.C.
Alternate ACCESS for ELLs	Diagnostic	Measure English language acquisition of ELLs with significant cognitive disabilities	
ACT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C.
Coordinated Screening and Progress Monitoring Program	Diagnostic/Progress Monitoring	Provides information in mastering the appropriate grade-level standards and provides information on students' progress to parents, teachers, and school and program administrators. Used to provide data for accountability of the Voluntary Prekindergarten Education Program.	s. 1008.25(8), F.S. s. 1008.2125, F.S. s. 1002.68 Rule 6M-8.601, F.A.C.
FCLE	Summative	If passed, exempts students from the postsecondary civic literacy assessment requirement established by s. 1007.25(4), F.S.	s. 1003.4282(3)(d), F.S. s. 1007.25(4)(b), F.S.
FAST PM1 and PM2	Progress Monitoring	Provides information regarding whether a student's academic performance is improving, at what rate it is improving, and how effective instruction has been.	
B.E.S.T. EOC	Summative	Purpose: FAST PM3, B.E.S.T., Florida Standards, Next Generation Sunshine State Standards assessments measure student achievement of Florida's academic standards Required uses: third grade retention; high school standard diploma; EOC assessments as 30% of course grade; school grades; school improvement rating; district grades; differentiated accountability; VAM; scholar designation; Credit Acceleration Program; school improvement plans; school, district, state, and federal reporting	s. 1002.38, F.S. s. 1002.68, F.S. s. 1003.4156, F.S. s. 1003.4282, F.S. s. 1004.04, F.S. s. 1004.85, F.S. s. 1008.22, F.S. s. 1008.25, F.S. s. 1008.33, F.S. s. 1008.34, F.S. s. 1008.341, F.S. s. 1012.34, F.S. s. 1012.56, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-1.094221, F.A.C.
FAST PM3	Progress Monitoring/Summative		
FSA	Summative		
FSAA	Summative		
NGSSS EOC	Summative		
Statewide Science Assessment	Summative		

Uniform Statewide Assessment Calendar

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
			Rule 6A-1.094222, F.A.C. Rule 6A-1.0943, F.A.C. Rule 6A-1.09432, F.A.C. Rule 6A-1.09981, F.A.C. Rule 6A-1.099811, F.A.C. Rule 6A-1.099822, F.A.C. Rule 6A-5.0411, F.A.C.
NAEP	Evaluative	Measure student performance for comparison among state and national populations over time	s. 1008.22, F.S.
PreACT	Summative	Inform course placement	s. 1007.35, F.S.
PSAT/NMSQT	Summative	Inform course placement; can be used as a concordant or comparative score to meet Algebra 1 assessment graduation requirements	s. 1007.35, F.S. Rule 6A-1.09422, F.A.C.
SAT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C.

3. Required Statewide Assessments

The following assessments are required for students as indicated in the **Students to Be Tested** column. FDOE will complete this section with the required statewide assessments. Districts should then populate the **District Window** column for each assessment in the table but should not modify any FDOE-provided information.

When calculating total test time in Section 6, do not include times for assessments indicated by grey rows, which indicate duplicate assessment windows (e.g., EOCs), assessments that take the place of another assessment, or assessments that do not have a specified testing time.

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
VPK FAST PM1	Students enrolled in VPK	First 30 instructional days after a student's enrollment or the start of a program year or school year	**August 10-September 21, 2022 or first 30 days after enrollment**	CBT	10–20 minutes	Immediately following test completion
FAST PM1	K–Grade 1 ELA Reading	August 8–September, 30 2022	**August 8-September 30, 2022**	CBT	10–20 minutes	Immediately following test completion

Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FAST PM1	Grade 2 ELA Reading	August 8–September, 30 2022	**August 8-September 30, 2022**	CBT	15–20 minutes	Immediately following test completion
FAST PM1	K–Grade 2 Mathematics	August 8–September, 30 2022	**August 8-September 30, 2022**	CBT	20-30 minutes	Immediately following test completion
FAST PM1	Grades 3–10 ELA Reading	August 15–September, 30 2022	**August 15-September 30, 2022**	CBT	90 minutes	Immediately following test completion
FAST PM1	Grades 3–5 Mathematics	August 15–September, 30 2022	**August 15-September 30, 2022**	CBT	80 minutes	Immediately following test completion
FAST PM1	Grades 6–8 Mathematics	August 15–September, 30 2022	**August 15-September 30, 2022**	CBT	100 minutes	Immediately following test completion
FSAA—Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 1: September–October 2022	**September-October 2022**	PBT	Varies/Untimed	June 2023
FSAA—Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 2: November–December 2022	**November-December 2022**	PBT	Varies/Untimed	June 2023
B.E.S.T. Algebra 1 and Geometry EOC	Students enrolled in associated courses	November 28–December 16, 2022	**November 28-December 16, 2022**	CBT[1]	160 minutes	January 2023
NGSSS Biology 1, Civics, and U.S. History EOC	Students enrolled in associated courses	November 28–December 16, 2022	**November 28-December 16, 2022**	CBT[1]	160 minutes[3]	January 2023

Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FCLE	Students enrolled in associated courses	November 7–December 16, 2022	**November 7-December 16, 2022**	CBT[1]	160 minutes[2]	Immediately following test completion
VPK FAST PM2	Students enrolled in VPK	Midyear	**November 2, 2022 – February 3, 2023**	CBT	10–20 minutes	Immediately following test completion
FAST PM2	K–Grade 1 ELA Reading	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	10–20 minutes	Immediately following test completion
FAST PM2	Grade 2 ELA Reading	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	15–20 minutes	Immediately following test completion
FAST PM2	K–Grade 2 Mathematics	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	20–30 minutes	Immediately following test completion
FAST PM2	Grades 3–10 ELA Reading	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	90 minutes	Immediately following test completion
FAST PM2	Grades 3–5 Mathematics	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	80 minutes	Immediately following test completion
FAST PM2	Grades 6–8 Mathematics	December 5, 2022–January 27, 2023	**December 5, 2022 – January 27, 2023**	CBT	100 minutes	Immediately following test completion
FSAA—Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 3: March–April 2023	**March-April 2023**	PBT	Varies/Untimed	June 2023

Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FSAA—Performance Task[5]	Grades 3–8 ELA & Mathematics; Grades 4–8 Writing; Grades 5 & 8 Science; and Civics EOC	February 27–April 14, 2023	**February 27-April 14, 2023**	PBT	Varies/Untimed	June 2023
ACT[6]	Grade 11 students in districts that selected ACT	March–April 2023	**March-April 2023**	CBT	175 minutes	3–8 weeks after test administration
SAT[6]	Grade 11 students in districts that selected SAT	March–April 2023	**N/A**	CBT	180 minutes	2–4 weeks after test administration
VPK FAST PM3	Students enrolled in VPK	The last 30 days of the program or school year	**April 7-May 25, 2023**	CBT	10–20 minutes	Immediately following test completion
FAST PM3	K–Grade 1 ELA Reading	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT	10–20 minutes	Immediately following test completion
FAST PM3	Grade 2 ELA Reading	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT	15–20 minutes	Immediately following test completion
FAST PM3	K–Grade 2 Mathematics	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT	20–30 minutes	Immediately following test completion
FAST PM3	Grades 3–10 ELA Reading	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT[1]	120 minutes	Immediately following test completion
FAST PM3	Grades 3–5 Mathematics	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT[1]	100 minutes	Immediately following test completion
FAST PM3	Grades 6–8 Mathematics	May 1–June 2, 2023	**May 1 – May 25, 2023**	CBT[1]	120 minutes	Immediately following test completion

Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FSAA—Performance Task[5]	Grades 9 & 10 ELA; Grades 9 & 10 Writing; and Algebra 1, Biology 1, Geometry, and U.S. History EOCs	March 13–April 28, 2023	**March 13-April 28, 2023**	PBT	Varies/Untimed	June 2023
FCLE	Students enrolled in associated courses	April 17–May 26, 2023	**April 17-May 25, 2023**	CBT[1]	160 minutes[2]	Immediately following test completion
B.E.S.T. Algebra 1 and Geometry EOC	Students enrolled in associated courses	May 1–26, 2023	**May 1-25, 2023**	CBT[1]	160 minutes	June 2023
NGSSS Biology 1, Civics, and U.S. History EOC	Students enrolled in associated courses	May 1–26, 2023	**May 1-25, 2023**	CBT[1]	160 minutes[3]	June 2023
NGSSS Statewide Science	Grades 5 and 8	May 8–19, 2023	**May 8-19, 2023**	PBT	160 minutes	June 2023

[1] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[2] Any student taking an EOC assessment aligned to the Florida Standards or the B.E.S.T. Standards who has not completed a session by the end of the allotted time may continue working up to half the length of a typical school day.

[3] Any student taking an NGSSS EOC assessment who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[4] The FSAA—Datafolio is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment or the FSAA—Performance Task is inappropriate, even with accommodations.

[5] The FSAA—Performance Task is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

[6] Each district must choose to administer *either* the ACT or SAT. Complete the row for the assessment chosen by your district and then change the background for the assessment not chosen to gray and leave the district window cell blank.

4. Statewide Assessments for SELECT Students

The following assessments are only intended for selected students/students in certain sub-groups. The FDOE will complete this section with the applicable statewide assessments. Districts should then populate the **District Window** column for the assessments in the table below but should not modify any FDOE-provided information. If an assessment is not being administered in your district, indicate "N/A" in the District Window column.

Uniform Statewide Assessment Calendar

Because the tests included in this section are not administered to all students or, in some cases, are optional for students, the testing time for these tests should not be included in the total testing time calculated in Section 6.

Assessment	Students to Be Tested[4]	Statewide Window	District Window	Mode	Testing Time	Results Expected
PreACT	Grade 10	September–December 2022	N/A	PBT	150 minutes	Approximately 2 weeks after testing
FSA ELA Writing Retake		September 12–30, 2022	September 12-30, 2022	CBT[1]	120 minutes[2]	December 2022
FSA ELA Reading Retake		September 12–30, 2022	September 12-30, 2022	CBT[1]	180 minutes[2]	December 2022
FSA Algebra 1 and Geometry EOC		September 12–30, 2022	September 12-30, 2022	CBT[1]	180 minutes[2]	October 2022
NGSSS Biology 1, Civics, and U.S. History EOC		September 12–30, 2022	September 12-30, 2022	CBT[1]	160 minutes[3]	October 2022
FSAA—Performance Task[6] Grade 10 ELA and Algebra 1 EOC Makeup		September 26–October 14, 2022	September 26-October 14, 2022	PBT	Varies/Untimed	December 2022
NAEP	Age 13 Students	October–December 2022	N/A	PBT	90 minutes	Summer 2023
PSAT/NMSQT	Grade 10	October 12, 2022	October 12, 2022	PBT	165 minutes	January 2023
ACCESS for ELLs	Grades K–12 currently classified as ELL with "LY" code	January 23–March 17, 2023	January 23-March 17, 2023	PBT	Kindergarten: 45 minutes Grades 1–12: 105–245 minutes (varies by grade-level/tier)	June 2023
Alternate ACCESS for ELLs	Grades 1–12 with significant cognitive disabilities and currently classified as ELL with "LY" code	January 23–March 17, 2023	January 23-March 17, 2023	PBT	80 minutes	June 2023
FSA ELA Grade 10 Retake – Writing		February 20–March 10, 2023	February 20-March 10, 2023	CBT[1]	120 minutes[2]	May 2023
FSA ELA Grade 10 Retake – Reading		February 20–March 10, 2023	February 20-March 10, 2023	CBT[1]	180 minutes[2]	May 2023
FSA Algebra 1 Retake EOC[5]		February 20–March 10, 2023	February 20-March 10, 2023	CBT[1]	180 minutes[2]	May 2023

Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested[4]	Statewide Window	District Window	Mode	Testing Time	Results Expected
Writing Field Test	Grades 4–10[7]	April 3–21, 2023	**April 3-21, 2023**	CBT	120 minutes	N/A
B.E.S.T. Algebra 1 and Geometry EOC		July 10–21, 2023	**July 10-21, 2023**	CBT[1]	180 minutes	August 2023
NGSSS Biology 1, Civics, and U.S. History EOC		July 10–21, 2023	**July 10-21, 2023**	CBT[1]	160 minutes[3]	August 2023

[1] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[2] Any student taking an ELA Retake or EOC assessment aligned to the Florida Standards who has not completed a session by the end of the allotted time may continue working up to half the length of a typical school day.

[3] Any student taking an NGSSS EOC assessment who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[4] If indicated, "applicable students" relates to the sub-group(s) of students who *may* take that assessment; it does not indicate that all students throughout the state in that sub-group will take that assessment. Assessments for which no applicable student group is listed are available to students as needed but are not limited to any specific sub-group.

[5] The FSA Algebra 1 EOC Assessment is only offered as a separate Retake assessment during the Spring administration; students retaking the Algebra 1 EOC in Fall, Winter, or Summer participate in the regular EOC administration.

[6] The FSAA—Performance Task is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

[7] The Writing Field Test, which will be aligned to the B.E.S.T. standards, will be administered to a representative sample of Florida students.

5. District-Required Assessment Information

Complete the table below with assessments that are required for all schools in the district.

Assessment	Students to Be Tested	District Window	Mode	Testing Time	Results Expected
N/A					
N/A					
N/A					
N/A					

Uniform Statewide Assessment Calendar

6. Estimates of Total Testing Time by Grade Level

Estimates of average time for administering state-required and district-required assessments (listed in Sections 3 and 5 above) by grade level. Subject-based assessments should be included with the grade level to which they are most likely to be administered (e.g., Biology 1 with grade 9).

Grade Level	Statewide Assessments[1]			District Assessments[1]			Approximate Total Testing Time (in Minutes)
	Range of Minutes	Median Number of Minutes	% Net Instructional Time[2]	Range of Minutes	Median Number of Minutes	% Net Instructional Time[2]	
VPK	30–60	45	0.10%	0	0	0	30-60
K	90–150	120	0.28%	0	0	0	90-150
1	90–150	120	0.28%	0	0	0	90-150
2	105–150	127.5	0.30%	0	0	0	105-150
3	560	560	1.30%	0	0	0	560
4	560	560	1.04%	0	0	0	560
5	720	720	1.33%	0	0	0	720

[1] In accordance with Senate Bill 2524 § 45 (Chapter 2022-154, § 45, Laws of Florida), the Department must collect from each school district, by grade level, the range and median number of minutes per school year, including as a percentage of net instructional time, students in prekindergarten through grade 5 spend on district-required assessments and coordinated screening and progress monitoring and state-required assessments and coordinated screening and progress monitoring.

[2] The percent net instructional time is based on 43,200 instructional minutes per school year for VPK through grade 3 and on 54,000 instructional minutes per school year for grades 4 through 5, per s. 1011.61, F.S.

Grade Level	Statewide Assessments	District Assessments	Approximate total Testing Time (in Minutes)
6	620	0	620
7	780	0	780
8	780	0	780
9	620	0	620
10	460	0	460
11	320+175/180[1]	0	335
12	0	0	0

[1] The amount of time for grade 11 statewide assessments will depend on whether a district selects ACT or SAT. If ACT, use 335 minutes (160 + 175) for the grade 11 Statewide Assessments cell. If SAT, use 340 minutes (160 + 180) for the grade 11 Statewide Assessments cell.

Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-1387

August 29, 2022

Sherrie Raulerson, Superintendent
Baker County School District
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson,

I am requesting School Board approval of the 2021-2024 Agreement between Baker County School District and the Baker County Education Association, (*Revised July 01, 2022, pending ratification by the Instructional Bargaining Unit*).

If you have any questions, please call me at 259-0429.

Sincerely,

Allen Murphy
Executive Director of Teaching and Learning

AGREEMENT

BETWEEN THE

BAKER COUNTY DISTRICT SCHOOL BOARD

AND

BAKER COUNTY EDUCATION ASSOCIATION

2021-2024

(Revised July 1, 2021 ~~& February 7, 2022)~~22

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PREAMBLE

THIS AGREEMENT ENTERED INTO THIS 1st DAY OF JULY, ~~2021,~~ 2022,BY AND BETWEEN THE SCHOOL BOARD OF BAKER COUNTY, FLORIDA, HEREINAFTER CALLED THE "BOARD", AND THE BAKER COUNTY EDUCATION ASSOCIATION, HEREINAFTER CALLED THE "ASSOCIATION."

WITNESSETH:

WHEREAS, the Board and the Association recognize and declare that providing a safe, quality education for the students of Baker County is the primary goal of the Baker County Public Schools and

WHEREAS, the Board and the Association recognize that it is the responsibility of the Board to approve the educational and operational policies that are essential to the public educational programs and that the Association represents the teaching personnel, who are engaged in providing educational services and

WHEREAS, the Association, as the certified and exclusive agent and representative of teaching personnel, and the Board have agreed to bargain in good faith in the determination of the wages, hours, and terms and conditions as of employment of the public employees within the bargaining unit and

WHEREAS, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings which they desire to confirm in the Contract and

IN CONSIDERATION OF THE FOLLOWING MUTUAL COVENANTS, IT IS HEREBY AGREED as follows:

ARTICLE I –TERMS OF AGREEMENT

This Agreement is entered into as of July 1, ~~2021~~2022, between the Baker County District School Board, hereinafter referred to as the "Board," and the Baker County Education Association, hereinafter referred to as the Association.

This Agreement shall expire on June 30, 2024, subject to annual reopeners for:

1. Article IV Salary
2. Article V Employee Benefits
3. Health Insurance/Board Contribution
4. Teacher Assessment
5. One (1) item for each side
6. Any articles or items both sides mutually consent to open
7. Any article affected by acts of the Legislature or by decisions of the courts of competent jurisdiction

ARTICLE II -PURPOSE

It is understood that the Board is the duly elected body with responsibility and authority to furnish educational services. It is further understood that the Baker County Education Association represents teachers as described in the proposed unit herein.

Whereas, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings with respect to hours, wages, terms and conditions of employment.

The Board agrees not to enter into any agreement with any member or potential employee of this unit which conflicts with Florida Statutes, Chapter 447 and any provision of this Agreement. All efforts will be made, in good faith, by the Board and the Association to correct/reconcile current contract language with current Florida Statutes.

ARTICLE III – RECOGNITION

The Baker County Education Association, hereinafter referred to as the Association, shall be recognized as the exclusive representative (February 14, 1975 Registration #86-088 and Case #8H-RA-754-1020) of all certified instructional personnel under contract with the Baker County District School Board as listed in the Description of the Proposed Unit, for collective bargaining. Such personnel are hereinafter referred to as teachers:

Title

Classroom Teachers
Kindergarten
Elementary (Primary 1-3)
Elementary Intermediate (4-5)
Elementary (1-5)
Middle School (6-8)
High School (9-12)
Driver Education
Exceptional (Special Education, EMH, ED, SLD, etc.)
Remedial
Resource (Art, Music, etc.)
Vocational -Business and Office Education
Vocational -Home Economics
Vocational -Trade and Industrial
Industrial Arts
Curriculum Assistant
Guidance Counselors
Occupational Specialists
Media Specialists
Nurses
Other Certified Instructional Personnel
(Except Administrative Assistants)

ARTICLE IV –SALARY

Item 1 -SALARY SCHEDULE GUIDELINES ~~2021-2022~~2022-2023

Baker County School District will follow State Statutes regarding compensation and salary schedules.

School Board's implementation of the Florida Teacher Salary Increase Allocation (TSIA~~- Through HB 5101~~).

The ~~2021-2022~~ 2022-2023 Salary Schedule incorporates the School Board's proposed plan to implement the Florida Teacher Salary Increase Allocation (TSIA~~-Through HB 5101~~), raising the base of all applicable Baker County School District salaries to the minimum base of ~~$42,428.00~~$43,739. All instructional personnel will be paid in accordance with the ~~2021-2022~~ 2022-2023 negotiated salary schedule. The classification levels under those salary schedules will be implemented effective July 1, ~~2021~~ 2022 through June 30, ~~2022~~2023.

Upon official transcript notification, in writing, to the Finance Office and verification by the Associate Superintendent in charge of District Certification, newly earned advanced degrees will be pro-rated.

TSIA Teacher Salary Schedule: 197 Day Contract
Fiscal Year ~~2021-2022~~2022-2023

CL	Bachelors
0	~~42,428~~43,739
1	~~42,428~~43,739
2	~~42,428~~43,739
3	~~42,428~~43,739
4	~~42,428~~43,739
5	~~42,428~~43,739
6	~~42,428~~43,739
7	~~42,428~~43,739
8	~~42,428~~43,739
9	~~42,428~~43,739
10	~~43,202~~44,256
11	~~44,002~~45,076
12	~~44,802~~45,926
13	~~45,802~~46,976
14	~~46,802~~48,026
15	~~47,633~~49,007
16	~~48,633~~50,057
17	~~49,633~~51,107
18	~~50,633~~52,157
19	~~51,633~~53,207
20	~~52,633~~54,257
21	~~53,633~~55,307
22	~~54,633~~56,357
23	~~55,633~~57,407
24	~~56,808~~58,632
25*	~~58,108~~59,582

~~**Advanced Degree Supplements**~~
~~Masters: $ 2,800~~
~~Specialists: $ 3,800~~
~~Doctorate: $ 5,000~~

Performance Pay:
Eligible Instructional employees will receive the following performance pay supplement:

Effective: $125.00
Highly Effective: $250.00

~~*Longevity supplement at Classification Level (CL) 25 or above in the amount of $ 6,300.00~~

- ~~See District Teacher Salary Schedule for 216, 240, and 261 day contracts.~~
- ~~For the 2021-2022 school year, Title 1 schools' instructional staff will receive a $50.00 supplement.~~
- ~~For the 2021-2022 school year, instructional staff transfers from any school that is not low performing to a low performing school with a state grade of D or F will receive a one-time $300.00 supplement.~~
- ~~For the 2021-2022 school year, Advanced Degree Supplements – Masters: $2,800.00, Specialist: $3,800.00, Doctorate: $5,000.00~~

SUPPLEMENTAL SALARY SCHEDULE

Athletics, Cheerleaders, Dance Teams, and Music

Athletic Directors and Trainer

High School Athletic Director	4,865.00
Middle School Athletic Coordinator	2,500.00
Athletic Trainer	3,500.00

Football

Football High School Varsity Head Coach	4,350.00
****(Spring $1,305.00; Fall $3,045.00)	
High School Assistant Coach (7)	2,575.00
****(Spring $772.50; Fall 1,802.50)	
Middle School Head Coach	2,000.00
****(Spring $600.00; Fall $1,400.00)	
Middle School Assistant Coach (3)	1,500.00
****(Spring $450.00; Fall $1,050.00)	
*****Girls Flag Football Head Coach	1,390.00
*****Girls Flag Football Assistant Coach	890.00

Basketball

Basketball High School Boys' Varsity Head Coach	3,630.00
High School Boys' Head Assistant Coach	1,595.00
Boys' Assistant Coach	1,390.00
Girls' Varsity Coach	3,630.00
Girls' Assistant Coach (2)	1,390.00
Boys' Middle School Coach	2,000.00
Girls' Middle School Coach	2,000.00
Boys' Middle School Assistant Coach	1,000.00
Girls' Middle School Assistant Coach	1,000.00

Wrestling

Wrestling Coach	2,470.00
Assistant Wrestling Coach	1,390.00

Baseball

Baseball Coach	3,090.00
Assistant Baseball Coach (2)	1,390.00
Middle School Baseball Coach	1,500.00
Assistant Middle School Baseball Coach	1,000.00

Weightlifting

Boys' Weightlifting Coach	2,060.00
Girls' Weightlifting Coach	2,060.00
Assistant Boys' Weightlifting Coach	1,030.00
Assistant Girls' Weightlifting Coach	1,030.00

Track

Boys' Track Coach	2,060.00
Girls' Track Coach	2,060.00
Girls' Assistant Track Coach	1,030.00
Boys' Assistant Track Coach	1,030.00

Cross Country

Boys' Cross Country Coach	1,390.00
Girls' Cross Country Coach	1,390.00

Tennis

Boys' Tennis Coach	1,390.00
Girls' Tennis Coach	1,390.00

Volleyball

High School Girls' Volleyball Coach	2,470.00
High School Girls' Junior Varsity Volleyball Coach	1,390.00
Middle School Volleyball Coach (2)	1,500.00
Middle School Assistant Volleyball Coach (2)	1,000.00

Softball

Girls' Softball Coach (Fast Pitch)	3,090.00
Girls' Assistant Softball Coach (Fast Pitch) (2)	1,390.00
Middle School Girls' Softball Coach	1,500.00
Middle School Girls' Assistant Softball Coach	1,000.00

Bowling

Girls' Bowling Coach	1,545.00
Girls' Assistant Bowling Coach	1,030.00

Swimming

Boys' High School Swim Team Coach	1,390.00
Girls' High School Swim Team Coach	1,390.00

Soccer

Boys' High School Soccer Team Coach	1,390.00
Girls' High School Soccer Team Coach	1,390.00

Cheerleader Sponsors

High School Varsity Football	1,030.00
High School Junior Varsity Football	750.00
High School Varsity Basketball	1,030.00
High School Junior Varsity Basketball	750.00
Middle School Football (1)	750.00
Middle School Basketball (1)	750.00
Competitive Cheerleading (1)	1,030.00

High School Dance Drill Team

Football Season (1)	525.00
Basketball Season (1)	525.00
Choreographer (1)	275.00

Middle School Dancin' Paws

Football Season (1)	300.00
Basketball Season (1)	300.00

Band Director

High School	4,120.00
Assistant High School	1,030.00
Middle School	1,750.00
Assistant Middle School	775.00
Flag Corp	750.00
High School Majorettes	750.00
Middle School Majorettes	750.00

Chorus

High School	980.00
Middle School	775.00
Westside Elementary School	425.00
Macclenny Elementary School	425.00

Career and Technical Education Organizations

Agriculture

Vocational Agriculture High School (2)	3,090.00
Vocational Agriculture Middle School (2)	1545.00

Future Homemakers of America (FHA)

High School	475.00

Future Business Leaders of America (FBLA)

High School	450.00

Additional CTE Organizations

Cooperative Education Club of Florida (CECF)	450.00
HOSA	450.00
Vocational Industrial Clubs of America (VICA)	450.00

High School Class Sponsor

Senior Class Sponsor	625.00
Junior Class Sponsor	625.00
Sophomore Class Sponsor	325.00
Freshman Class Sponsor	325.00

Annual Yearbook

Yearbook-High School	1,500.00
Yearbook-Middle School	1,000.00
Yearbook-Intermediate School	700.00
Yearbook-Macclenny Elementary	600.00
Yearbook-Westside Elementary	600.00
Yearbook Pre-K Kindergarten Center	600.00

Beta Club

High School	525.00
Middle School	525.00

STEM Robotics Club

Macclenny Elementary	525.00
Westside Elementary	525.00
Keller Intermediate	525.00
Middle School	525.00

Technology Student Association

High School	450.00
Middle School	450.00

Miscellaneous Student Clubs and Organizations

Drama	3,000.00
High School High Q Club (2)	650.00
Foreign Language Club	450.00
Bullying Prevention Club Sponsors – BCMS & BCHS	450.00
Video Productions	475.00
SWAT Coordinator	500.00
Air Force JROTC (2)	2,060.00

Student Council

High School	450.00
Middle School	450.00

Future Educators Sponsor

High School (1)	1,545.00
Middle School (1)	450.00

"Just Say No" Club Sponsors

Keller Intermediate (1)	400.00
Westside Elementary (1)	400.00
Macclenny Elementary (1)	400.00

Youth Power Club Sponsor

High School	300.00
Middle School	300.00

Instructional Special Certifications, Specialists and Instructional Leadership

Director of Guidance

High School (3)	1,235.00
Middle School (2)	1,235.00
Intermediate School (1)	1,235.00
Macclenny Elementary (1)	1,235.00
Westside Elementary (1)	1,235.00
Pre-K/Kindergarten Center (1)	1,235.00
Occupational Specialist	1,235.00

Chairpersons

High School**	7,000.00
Middle School**	5,000.00
Intermediate School	3,400.00
Macclenny Elementary	3,400.00
Westside Elementary	3,400.00
Pre-K Kindergarten Center	3,400.00

Special Programs

Alternative Ed Supplement	1,545.00
Mental Health Counselor	3,000.00
Case Manager	3,000.00
National Board Certified Teachers	425.00
ESE Staffing Specialist	2,060.00
Teachers assigned full time to an alternative school setting	1,500.00
Special Olympics Coordinator	1,415.00
Behavioral Analyst (2)	2,000.00
School Psychologist	6,000.00
School Wellness Coordinator	500.00
Occupational Therapist (1)	1,545.00
Health Services Specialist	1,545.00

Miscellaneous Instructional Leadership

Team Leaders -Middle School (4 or more)	350.00
Program Specialist (Title 1)	1,030.00
Teacher on Special Assignments (4)	2,575.00
Peer Teacher	625.00
School Activities Coordinator- High School	750.00
School Activities Coordinator - Middle School	250.00
***Computer Network Manager	1,030.00

Speech

Speech and Hearing Therapist (3) 3000.00
National Board Certification for Speech 425.00

Enrichment

Macclenny Elementary (3) 450.00
Westside Elementary (3) 450.00
Pre-K Kindergarten Center 450.00
Keller Intermediate (3) 450.00

Bus Duty Supplement

High School (1) 1,200.00
Middle School (1) 1,200.00
Intermediate School (5) 1,200.00
Macclenny Elementary (*)(******) 1,200.00
Westside Elementary (*)(******) 1,200.00
PK/Kindergarten Center (*)(******) 1,200.00
Student Drop-Off/Pick-Up Duty, Baker County Middle School 1,200.00
Gate Keeper at Baker County High School (5) 1,200.00

Advanced Degree, held in individuals' area of certification, working the majority of his/her day in-field 300.00

If the supplement duties impact what is taught in the classroom on a day to day basis, supplement will be paid bi-weekly. Otherwise, the total supplement amount will be paid at the end of the season or year.

* Number of positions subject to periodic adjustments as mutually agreed upon.

** For each school divide existing dollars pro rata based upon number of persons in department compared to number of persons in all departments.

*** Limit to maximum of $1,030 for each school that is networked (High School, Middle School, Westside Elementary, Macclenny Elementary, Keller Intermediate School, PK/Kindergarten Center)

**** Football Coaches will be paid their supplement in two separate payments (30% Spring Ball / 70% Fall)

***** These supplements will be paid for entirely from sponsor/booster funds. No funds will be used from the school district to pay these supplements or to run these programs.

****** For purposes of dealing with a change in the transportation schedule, teachers at elementary schools shall be eligible to receive a supplement of $1600.00 for working after contractual hours and missing afternoon planning time. This Supplement applies when a teacher completes more than 20 minutes of bus duty after their contractual time. After twenty (20) minutes on bus duty, as described above, teachers are eligible to receive

the new supplement. Elementary schools shall be capped at no more than four (4) teachers to receive the supplement.
All other bus duty supplements will remain the same as in the contract.

~~Service Supplements for 2021-2022~~

~~For the term of this contract, Teachers who have worked 99 or more days in Baker County during the preceding school year will maintain years of experience and will be paid an experience supplement to match the appropriate year of experience. The payment will be equal to that of one (1) year of recognized teaching experience. The experience supplement for 2021-2022 will be implemented and effective, beginning on July 1 through and including June 30 of the designated school year.~~

~~All instructional personnel will receive the service supplemental pay based on their years of experience:~~

~~Employees who have completed 5 years of instructional service in the Baker County School District, shall receive an additional $29.00.~~

~~Employees who have completed 6 years of instructional service in the Baker County School District, shall receive an additional $129.00.~~

~~Employees who have completed 7 years of instructional service in the Baker County School District, shall receive an additional $204.00.~~

~~Employees who have completed 8 years of instructional service in the Baker County School District, shall receive an additional $279.00.~~

~~Employees who have completed 9 years of instructional service in the Baker County School District, shall receive an additional $354.00.~~

~~Employees who have completed 10 years of instructional service in the Baker County School District, shall receive an additional $150.00.~~

~~Employees who have completed 11 years of instructional service in the Baker County School District, shall receive an additional $200.00.~~

~~Employees who have completed 12 years of instructional service in the Baker County School District, shall receive an additional $250.00.~~

~~Employees who have completed 13 years of instructional service in the Baker County School District, shall receive an additional $300.00.~~

~~Employees who have completed 14 years of instructional service in the Baker County School District, shall receive an additional $350.00.~~

~~Employees who have completed 15 years of instructional service in the Baker County School District, shall receive an additional $500.00.~~

~~Employees who have completed 16 years of instructional service in the Baker County School District, shall receive an additional $550.00.~~

~~Employees who have completed 17 years of instructional service in the Baker County School District, shall receive an additional $600.00.~~

~~Employees who have completed 18 years of instructional service in the Baker County School District, shall receive an additional $650.00.~~

~~Employees who have completed 19 years of instructional service in the Baker County School District, shall receive an additional $700.00.~~

~~Employees who have completed 20 years of instructional service in the Baker County School District, shall receive an additional $750.00.~~

~~Employees who have completed 21 years of instructional service in the Baker County School District, shall receive an additional $800.00.~~

~~Employees who have completed 22 years of instructional service in the Baker County School District, shall receive an additional $850.00.~~

~~Employees who have completed 23 years of instructional service in the Baker County School District, shall receive an additional $900.00.~~

~~Employees who have completed 24 years of instructional service in the Baker County School District, shall receive an additional $950.00.~~

~~Employees who have completed 25+ years of instructional service in the Baker County School District, shall receive an additional $600.00.~~

All instructional personnel will be provided a salary calculation worksheet upon ratification.

- * Retention supplement at Classification Level (CL) 25 or above in the amount of $6,300.00
- See District Teacher Salary Schedule for 216, 240, and 261day_contracts.
- For the 2022-2023 school year, Title 1 schools' instructional staff will receive a $50.00 supplement.
- For the 2022-2023 school year, instructional staff transfers from any school that is not low performing to a low performing school with a state grade of D or F will receive a one-time $300.00 supplement.
- For the 2022-2023 school year, Advanced Degree Supplements- Masters: $2,800.00, Specialist: $3,800.00, Doctorate: $5,000.00
- For 2022-2023 school year, all unit employees will receive a $300.00 duty supplement.

Item 2-Part Time Teaching Salary Schedule

BAKER COUNTY PART-TIME TEACHING SALARY SCHEDULE

Years of Experience (In the area of current part-time teaching)	Bachelor's Degree (Salary Per Hour)	Master's Degree (Salary Per Hour)	Specialist Degree (Salary Per Hour)	Doctorate Degree (Salary Per Hour)
0 - 9	~~$28.72~~$29.60	~~$30.61~~ $31.50	~~$31.29~~$32.18	~~$32.10~~$32.99
10 - 14	~~$29.24~~$29.95	~~$31.14~~$31.85	~~$31.81~~$32.53	~~$32.62~~$33.34
15 - up	~~$32.24~~$33.17	~~$34.13~~$35.06	~~$34.81~~$35.74	~~$35.62~~$36.55

Board approved after school tutoring or direct instruction to students beyond the student day shall be paid at the teacher's hourly rate.

Instruction or presentation of an in-service workshop or the like shall be paid at the teacher's hourly rate when outside the normal contractual workday.

Preparation for workshops, writing projects, curriculum development, preparation of materials for in-service and the like shall be paid at the step 0 hourly rate. The number of preparation hours will be predetermined and board approved.

Teachers attending workshops shall be paid $85.85 for ½ day (3.5 hrs) and 183.98 for a whole day (7.5 hrs to include a 30 min lunch).

Item 3 -Instructional Support Personnel

Media Specialists, guidance counselors, and other instructional support personnel may work additional days if extra days are approved by the Principal, Superintendent, and the School Board.

Item 4 -Beginning Teacher Program

Each Peer Teacher in the Beginning Teacher Program will receive release time, which will be given as determined by the building Principal, for each beginning teacher assigned to him/her.

In addition, each Peer Teacher will receive additional compensation for the assignment per the currently existing Supplemental Salary Schedule. No Peer Teacher shall be assigned more than one beginning teacher during any one school year except where reasonably necessary in the opinion of the Principal and/or Peer Teacher.

Item 5 -Payment of Direct Deposits

Salaries for teachers shall be paid in twenty-six (26) direct deposits per year; each direct deposit equal to approximately one-twenty-sixth (1/26) of the annual salary. Payroll disbursement dates will be established to reflect a payroll period ending every other Wednesday throughout the fiscal year. Direct deposits will be distributed on the second Friday following the close of the payroll period. A schedule of direct deposit disbursement dates will be sent to all schools and department heads on or about July 1 of each year. The last direct deposit covering work performed during the regular school year will be issued on the regular direct deposit date following the last day of post-planning. Direct deposit will commence July 1, 2019.

Item 6 -Summer School Pay -Work Day

Teachers will be paid for work in summer school based on the salary schedule and work day in effect at the time the work is performed. Summer school work shall be compensated on an hourly rate basis. The hourly rate will be computed on a seven hour, 30 minute work day for a 197 day year.

Summer school direct deposits will be issued on the regular payroll schedule as work is performed.

State mandates, infield certification, seniority, instructional performance at the work site, and recommendation of the department head/grade level chairperson shall be taken into consideration as a basis for hiring for summer school.

Item 7 -Change in Deductions

Any teacher may request and be granted a change in payroll deductions at any time there is a change in the teacher's need. Any insurance changes must be made in accordance with premium payments. All changes must be received by

the Finance Department, in writing, two (2) days prior to the ending date of the payroll period.

Item 8 -Contracts

A. Individual Contracts
An individual salary contract will be made available to each returning teacher no later than July I for the subsequent school year providing that he/she has on file a valid certificate for that school year. A new teacher will be furnished a salary contract within twenty (20) working days following employment by the Board, and the filing of all credentials with the Finance Department. Individual contracts will be consistent with the terms and conditions of the Master Contract agreed upon between the Association and the Board.

B. Probationary Teacher – instructional personnel hired on or after July 1, 2011, who are new to the profession or new to the district will receive a probationary contract for the first academic year of service. Such teachers are subject under Florida Statute to two performance evaluations within the probationary year, as well as the following two years, if contract is renewed. At the conclusion of the first academic year, a teacher who is reemployed will receive an annual contract. Probationary Contract employees may be dismissed without cause or may resign without breach of contract. A district school board may not award a probationary contract more than once to the same employee unless the employee was rehired after a break in service for which an authorized leave of absence was granted. A probationary contract shall be awarded regardless of previous employment in another school district or state.
Beginning July 1, 2011, each individual newly hired instructional personnel by the district school board shall be awarded a probationary contract. Upon successful completion of the probationary contract, the district school board may award an annual contract pursuant to State Statutes.

C. Annual Contracts
"Annual Contract" means an employment contract for a period of no longer than one school year which the district school board may choose to award or not award without cause. Such a contract may not be terminated prior to its terminal date except for just cause and with due process.

D. Annual contract teachers will be notified of renewal or non-renewal for the next school year two weeks prior to the last student attendance date. Any annual contract teacher not renewed may request a meeting with the Superintendent, and if they desire a representative of their choice.

E. A non-renewed annual contract teacher shall be granted an interview for any advertised vacant teacher position for which they hold the appropriate certification in the year immediately following the non-renewal. This provision only applies to teachers who have been rated overall effective or highly effective on the district performance appraisal evaluation system available at the time.

F. **Professional Services Contracts**
Professional Services Contracts, within the school district, will be recognized per Florida Statutes.

G. **Continuing Contract**
Continuing contracts are recognized per Florida Statutes.

H. **Contract Status**
The Board will grant teachers contract status in accord with Florida Statutes.

Item 9 -Out of County/State Experience

Instructional personnel, entering the Baker County School District and meeting the following qualifications, will be credited year-for-year experience (both in state and out-of-state) on a year-for-year basis:

1. Must hold a valid teaching certificate for the time to be credited;
2. Must have held a full-time, salaried position for the time to be credited (including job-sharing) in a public school, accredited private school or college/university;
3. Must have received a satisfactory evaluation for the time to be credited;
4. Retroactive experience pay will be for the current year, pending completed certification
5. Retirement Credit: Instructional personnel, entering the Baker County School District will be placed on Step 0, if the employee is receiving or has received retirement benefits from FRS Pension Plan, FRS Investment Plan or from another State retirement system.

Item 10 -Military Experience

Military experience shall be credited on a year-for-year basis for up to four years. Service shall be established from the date of full time active duty to the date of this discharge or release from duty and must be verified. The discharge or release from active duty must have been under honorable conditions. Effective date will be September 1, 1997.

Item 11 -Attendance Incentive

Teachers who do not use sick or personal leave during any nine weeks (9) shall receive an incentive of $200 (before deductions) within thirty (30) working days of the end of the 9 weeks. To initiate the receipt of the incentive, teachers who qualify must notify their building principals, in writing or via e-mail, within ten working days of the end of the instructional quarter. Approved Temporary Duty Leave, Bereavement Leave, Compensatory Time, Approved Line of Duty Leave, and approved Association Leave shall not affect a teacher's perfect attendance. (Perfect attendance is defined as working all contractual days)

ARTICLE V -EMPLOYEE BENEFITS

Item I -Paid Legal Holidays

A. Teachers shall be granted six (6) paid legal holidays as part of the one hundred ninety-seven (197) day contract year. In order to qualify for holiday pay, a teacher must have worked the last work day preceding the holiday and the first work day following the holiday, unless the employee is on approved leave (e.g., TDA, paid sick leave or paid personal leave, illness in line of duty, military leave, annual leave, jury duty, witness duty or limited professional leave).

All 240 day employees will receive the Fourth of July as a paid legal holiday.

Item 2 -Personal Leave Days

Teachers will be granted six (6) days for personal leave for any reason, with compensation, provided that such leave is charged against accrued sick leave and will be counted in determining a year of service; provided further the total accrued personal leave shall not exceed six (6) days in any one school year.

Item 3 - Hospitalization Medical Insurance Coverage, Dental Insurance Coverage and Vision Insurance Coverage

All full-time teachers (six hours or more a day) will be covered by the School Board adopted health, dental, vision and life insurance policies. ** Teachers shall pay any difference in premium costs.

Item 4- Group Term Life Insurance Coverage

The Board shall provide, without cost to the employee, group term life insurance in the amount of $10,000 for each full-time teacher per. Upon reaching 70 years in age, the policy will reduce by 50%, as mandated by the insurance carrier.

**Medical premiums shall be stated in a separate document as part of the financial schedules.

Item 5-Terminal Pay

Any full-time employee shall be entitled to terminal pay for accumulated sick leave at the time that employee elects to receive normal or early retirement benefits or is approved for disability retirement benefits. Payment will be made to his/her beneficiary if service is terminated by death. Determination of such terminal pay may not exceed an amount determined as follows: During the first three (3) years of service, the daily rate of pay multiplied by 35% times the number of days of accumulated sick leave; during the next three (3) years of service, the daily rate of pay multiplied by 40% times the number of days accumulated sick leave; during the next three (3) years of service the daily rate of

pay multiplied by 45% times the number of days accumulated sick leave; during the next three (3) years of service the daily rate of pay multiplied by 50% times the number of days accumulated sick leave; and during and after the thirteenth (13th) year of service, the daily rate of pay multiplied by 100% times the number of days accumulated sick leave.

Item 6 -Retirement Insurance

Beginning July I, 1982, an employee with at least ten (10) years continuous service in Baker County immediately prior to retirement may, upon normal or early retirement as defined by Florida Statutes, continue coverage in the group hospitalization plan until age 65. Payment of any required premium will be paid each month by the retired employee. Lifetime benefits will continue for employees retired prior to October I, 1982.

Item 7 -Additional Retirement Benefit

For a period from July 1, 2021through June 30, 2024, any employee who is eligible for normal retirement under any State of Florida retirement plan, who retires from his/her position during that year, which he/she first becomes eligible for normal retirement, shall be paid an additional retirement benefit. This additional benefit will not be paid to an employee if he/she continues his employment beyond the time he/she is eligible for normal retirement. Persons entered in the Deferred Retirement Option Program (DROP) shall not be eligible for the benefits described in this section.

"Normal retirement is defined as 62 years of age or 30 years of employment if enrolled in the Florida Retirement System (FRS) prior to July 1, 2011, or 65 years of age or 33 years of employment if enrolled in FRS on or after July 1, 2011."

To qualify for the additional retirement benefit any employee must:

1. Have provided at least ten (10) years of continuous service to the district immediately prior to retirement;

2. Complete the necessary procedures including retiring effective at the end of the school year that the employee first becomes eligible.

3. Employees that have selected the FRS Investment Plan must show FRS documentation verifying retirement before receiving this additional retirement benefit.

The additional retirement benefit will be 50% of the employee's gross annual salary, excluding supplements or extra pay, during the fiscal year in which retirement occurs. Additional retirement payments shall be computed at retirement and paid upon verification of retirement with the State of Florida Division of Retirement.

It shall be the specific responsibility of each employee to determine his/her eligibility for regular retirement and to meet the requirements set forth for this one time additional retirement benefit. The School Board is held harmless for failure of an employee to follow this procedure.

Item 8 -School Activities Pass

Identification badges/keycard shall be issued to all Baker County Teachers and replaced as needed. Upon learning it is lost, it is the responsibility of the employee to report immediately to their supervisor. Employees are required to wear or have the badge on their person for security purposes. If the employee forgets to bring his/her badge to work they are to immediately inform his/her supervisor. The initial badge will be provided at no cost to the employee and will serve as an activity pass. The activity pass will provide general admission to any regular school activity or sporting event. A specified gate, to be predetermined by the Principal of the school involved, will be used by the teacher having an activity pass. This policy does not apply to "reserved" seating or to "state playoff events," only "general admission." The cost of a lost badge will be the responsibility of the teacher.

Item 9 -Job Sharing

Job sharing is the dividing of responsibilities by two teachers over a one-year period.

The teachers will meet the following conditions:

1. Teacher participation is voluntary.
2. Principal approval is required.
3. The Superintendent will have final approval of job sharing programs.
4. Job sharing is done in semester blocks. Hours and responsibilities must be outlined in writing. It must be approved by the participating teachers and his/her Principal.
5. Each teacher will be provided a 99 day contract (includes 3 paid holidays). The teacher not under contract will be placed on personal leave without pay for the 97 days of the alternate semester. The teacher holding the original allocation will return to that position the following year unless otherwise agreed upon in writing by the Principal and the Superintendent. Both teachers shall be involved in designated student activities, i.e. open house, parent conferences, pre and post planning, field trips, and other special events.
6. Proposals for job sharing shall be developed and submitted by May 1 prior to the effective date.
7. Each teacher when possible will agree to substitute for the other teacher when absent. Each teacher will receive his/her regular rate of pay as per schedule.
8. The teacher will bear the total cost of his/her medical coverage while not at work.

Item 10 -Payment for Accrued Sick Leave

Any employee who terminates from Baker County for any reason other than disciplinary proceedings has the option of retaining their sick leave balance or selling such days back to the district under the following conditions and at the rate listed below.

1. **An employee must have six days of accrued sick leave to be eligible for buyout at termination.**

2. **An employee who completes the full contractual year must make application to sell such days:**
   a. **Within 15 business days of the last student day, or**
   b. **15 business days of the district notifying any annual contract teacher of their non-renewal.**

3. **The rate of purchase would be 20% 0-3 years, 25% 4-6 years, 30% 7-10 years, 40% 11-12 years, 45% during or after the 13th year.**

4. **The school district shall budget $15,000 for the sick leave buyouts described herein. Should the request exceed the amount allocated, the total amount will be prorated between the qualified applicants.**

5. **This section does not apply to employees being paid for sick leave as a part of their retirement processing. The schedule for their buyout is listed in Article V, Item 5.**

6. **If the employee chooses this payout option, the employee shall have a sick leave balance of zero (0).**

Item 11 – Bonus For Extra-Curricular Trips

Employees that maintain a Class A or Class B CDL with Passenger (P) and School Bus (S) endorsements for the purpose of driving competitive teams and other approved extra duty trips for the Baker County School District will receive a $600 bonus if they drive a minimum of ten (10) trips. This does not include transportation employees that are receiving compensation for extra-curricular trips according to the BCESP Contract. To initiate the receipt of the bonus, the employee who qualifies must notify the transportation director, in writing or via e-mail, within ten (10) working days of the end of the school year. The bonus will be paid no later than June 30th of each fiscal year.

ARTICLE VI -LEAVE OF ABSENCE

Item 1 -General Provisions

The following provisions are established to protect the teachers' contractual relationship. Notice of absence shall always be in advance of the

absence unless conditions beyond the control of the teacher make such advance notice impossible.

All requests for leave shall be made in writing on the prescribed leave form, setting forth the time frame and purpose of the leave, according to the following procedure:

1. The teacher submits request to his/her Principal or immediate supervisor for approval or disapproval.

2. On approval, the Principal forwards the leave request to the Superintendent for approval or disapproval.

3. On approval, the Superintendent forwards the leave request to the School Board, except where authority is granted otherwise for the approval of leaves.

4. The teacher is notified in writing of the action taken on the request.

Leave must be used for the purpose set forth in the leave application. If the leave conditions change, the teacher must file an amended leave request for approval according to the above procedure. Violation of the terms of the leave request subjects the teacher to termination of contract as provided by law.

Item 2 -Return to Duty after Leave of Absence

Leaves of absence shall not be considered a termination of employment. Any person on a duly authorized leave of absence shall be entitled to return to the district in the same, or substantially similar, position held prior to his/her leave, unless otherwise stipulated in the approved leave. This will include approved leave due to the birth of a child.

Item 3 -Sick Leave

Each teacher will be provided sick leave in an amount no less than that provided by Florida Statutes. Such sick leave shall include not less than one (I) sick leave day for each month of employment, with any unused sick leave days cumulative from year to year without limitation. Each teacher will be given four (4) sick leave days on the first day of employment, with one (I) day added each month until the maximum allowable sick leave days have been given for the contractual period.

A written doctor's explanation is not required for the first five (5) successive sick leave days.

Upon notification of his/her building Principal, a teacher who has been certified by a licensed practitioner as unable to perform his/her duties will be granted leave charged against his/her accumulated sick leave.

A teacher who is employed for summer school shall be granted the use of sick leave which was accrued during the regular school year, if that teacher is unable to perform his/her duties in the school because of illness, or because of illness or death of father, mother, brother, sister, husband, wife, child or other close relative or member of the teacher's household.

Each teacher employed during summer school shall be credited at the end of the first month of summer school with one (I) additional sick leave day.

School board employees are authorized to donate accrued sick leave to other school board employees, as well as to a spouse, child, parent, sibling, who is also a district school board employee in accordance with Florida Statute. The recipient may not use the donated sick leave until all of his/her sick leave has been depleted. Any employee who donates sick leave to another employee, other than a family member as specified in I.B., must retain a minimum number of eight (8) days. Any recipient of donated sick leave must provide medical documentation from the treating physician of the illness, accident, or injury for which the donated sick leave is requested, and a signed release from the recipient to publicly request sick leave days from other employees. The recipient requesting donated sick leave days must initiate this process by completing all required paperwork and documentation before public request of donated sick leave days can be sent out. The treating physician documentation must verify the medical need to be absent from work. Regular maternity leave does not qualify for donated sick leave. To qualify for this process, the recipient must have a medically verified need of a minimum of five (5) consecutive sick leave days. Any unused sick leave shall be returned to the donor. Donated sick leave days cannot be carried over into the next school year. The donated sick leave has no terminal pay value for the recipient. Compensatory time (comp time) cannot be used with the sick leave process. The days shall be donated on a day-for-day basis without regard to the classification, rate of pay, or length of workday of either employee. Requests for donations of any sick days must be received by the Personnel Department no later than the Tuesday before the next payroll is due on Thursday.

<u>Item 4 -Illness-in-the-Line-of-Duty</u>

A teacher shall be entitled to a maximum of ten (10) days of illness-in-the-line-of- duty leave each school fiscal year when unable to perform his/her duties because of personal injury in the discharge of his/her duties or because of illness from a contagious or infectious disease contracted in his/her work. Such leave shall be non-cumulative from year to year and when approved by the School Board shall be used before charging any absence to regular accrued sick leave, provided that the following conditions are met:

1. **The Principal or the Superintendent shall be notified as soon as the injury or illness occurs.**

2. The teacher shall file a written claim signed by the Principal or the immediate supervisor for the attachment to the payroll report for the period in which the illness or injury occurred.
3. In case of injury, a certificate from a licensed physician may be required and in case of a claim relating to a contagious or infectious disease, the employee shall file a statement from a licensed physician certifying that the contagious or infectious disease was contracted at the school during the time the employee was engaged in school work.

4. After determining that the claim correctly states the facts and is valid, the School Board will approve the leave.

5. Any workers' compensation payment received by the teacher while he/she is on compensable leave shall be paid to the School Board by the teacher or the check received from worker's compensation shall be endorsed to the School Board.

Item 5 -Extended Health Leave

A teacher who is unable to perform the normal function and duty of his/her position because of personal illness or disability and who has exhausted all accumulated sick leave will be granted, upon written request and approval of the Board, extended health leave for the duration of the illness or disability. Such extended health leave shall be without pay and may be contingent upon medical evidence of illness or disability. The Board agrees to comply with the provisions of the Family and Medical Leave Act.

Item 6 -Jury Duty or Court Leave

Where a teacher is under subpoena for jury duty during the time he/she is engaged in regular professional duties and is not released from such duties, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the teacher will then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received for jury duty.

Where a teacher is under subpoena as a witness in connection with his/her official duties or in a court action in which he/she is not a party to the litigation, and is not released from such duties in Court, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the teacher will then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received from witness duty.

The teacher will furnish the Board a written statement as to the location, days, and hours of duty upon returning to regular assigned duties. If the teachers is released from jury duty before the end of their contractual day, they

must return to work and complete their contractual time. The teacher will be entitled to a lunch break before returning.

Item 7 -Professional Leave

A teacher who finds it necessary to be absent from his/her duties for professional reasons may apply for professional leave with compensation, not to exceed five (5) days during the teacher's contractual year. Prior approval must be granted.

Item 8 -Temporary Duty Elsewhere

Teachers may be granted temporary duty assignments for the purpose of performing educational services other than regular duty, as assigned by the authorized administrative personnel. Such temporary duty shall be considered equal to the regular duties of the teacher and the teacher shall not be considered on leave.

Item 9 -Military Leave

Teachers who are members of the state and/or national armed services will be entitled to military leave, with pay, not to exceed 240 hours in any one annual period. Such leave may be granted only when a contractual relationship exists between the School Board and its employee.

Item 10-Bereavement Leave

1. Bereavement leave of three (3) days shall be granted to any Baker County employee in the event of the death of father, mother, brother, sister, husband, wife, child. Also included will be the grandparents, grandchild,mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, step-father, step-mother, step-brother, step-sister, and step-child. This will be in addition to individual accrued sick leave.

2. This leave shall be granted upon request and may require the submission of a death certificate, or written documentation from the funeral director, or other documentation that enables the Superintendent or designee to make a determination that the leave is appropriate.

3. Bereavement leave is not accruable from year to year.

4. Bereavement leave must be used within 14 calendar days, excluding holiday breaks, of the death.

5. Such leave is not transferable.

6. Such leave is not redeemable.

Item 11 -Sabbatical Leave

Sabbatical leave will be allowed for full-time teachers under the conditions herein provided:

1. **After each seven (7) consecutive years of satisfactory service to the district, a teacher may apply for a year's leave of absence for the purpose of professional improvement. Such authorized leave will not break continuity of service. A person on leave may request and may be granted sabbatical leave. A year of service for continuing contract purposes will be considered a year of service for the purpose of this rule.**

2. **Sabbatical leave for one-half year may be granted, provided that the applicant is eligible by formula with the further provision that such applicant not be eligible for additional sabbatical leave until eligibility has been re-established by rendering seven (7) more years of consecutive and satisfactory service.**

3. **Sabbatical leave will be granted to qualified applicant according to the following criteria:**

   A. **The number of sabbatical leaves granted shall not exceed one percent (1%) of the total number of full-time instructional positions in the district.**

   B. **For each year in excess of seven, the employee shall accrue one point. Applicants shall be considered in descending order of accrued points.**

   C. **An application for subsequent sabbatical leave after the first leave shall not be considered until all applications for a lesser number of sabbatical leaves have been considered.**
   D. **In case applicants for sabbatical leave are tied in total points, a committee composed of two (2) appointees by the Superintendent and two (2) appointees by the President of the Association will review the applicants under consideration, and will forward their recommendation and vote record to the School Board.**

4. **A teacher on sabbatical leave shall receive one-half the contractual gross monthly salary according to the salary schedule; provided such payment shall not exceed a maximum equal to the annual payment of the beginning teacher. Payments shall not be made in excess of a contractual year. The maximum salary shall be the same for all personnel regardless of the number of contractual duty days. If it is determined that the employee is violating the conditions of**

his/her leave, salary payments shall be discontinued and the employee shall repay all prior payments that were improperly received. Moreover, the leave shall be terminated forthwith.

5. Sabbatical leave may be carried over from one school year into the next on a continuous basis not to exceed the duty days of the applicant for a year of work. The salary maximum shall change if there is a change in the beginning teacher's salary. Such leave commencing during a year of school shall not be granted until a suitable replacement is available for the position being vacated. Any carry-over from one school year of sabbatical leave will not result in an increase of the quota of leaves for the next year.

6. Sabbatical leave applications shall be filed with the Superintendent by no later than March 1 of each year.

   A. Any applicant for sabbatical leave shall submit information relative to the type of work to be pursued. The employee shall be required to take sufficient graduate work to be classified as a full-time student by the college or university of attendance. Upon termination of the leave, proof that such graduate work has been completed shall be filed with the Superintendent.

7. Sabbatical leave may not be counted as a year of service for continuing contract or salary purposes.

8. Nothing in this rule shall be interpreted to preclude the right of the Board to abolish a position or positions during the time that a person is on leave. In the event a position is abolished, the person, upon return to duty, shall be assigned to a substantially similar position as may then be available.

9. Any teacher granted sabbatical leave shall agree in writing to render under contract three (3) additional years of service following expiration of leave.

   Failure to render such service shall require the teacher to refund to the School Board the full amount received during the time he/she was on sabbatical leave.

ARTICLE VII -TEACHER RIGHTS

Item 1 -Legal Assistance -Liability Protection

The Board will provide legal service for an employee who is charged with civil or criminal actions arising out of and in the course of performing assigned duties and responsibilities. However, in any case in which an employee pleads

guilty or nolo contendere or is found guilty of any such action, the employee shall reimburse the Board for any legal services which the Board may have supplied pursuant to this item. (Refer to Florida Statutes)

Item 2 -Teacher Protection

A. Against Assault

The Board will support a teacher who suffers assault while on school property or on a school sponsored activity and while acting in the discharge of assigned duties. When absence arises from such assault as verified in writing by a licensed medical physician, the teacher will be entitled to illness-in-line-of-duty leave as provided in Article VI, Item 4 of this contract.

B. Personal Property

A teacher may report any damage, loss or destruction of personal property which the Principal, in writing, has authorized the teacher to use in the performance of his assigned school duties in the school or on the school premises. However, prior principal approval is not required to cover damage caused to clothes, glasses and other items normally worn on the person in the function of their regular duties only if such damage is caused when the teacher is attempting to break up an altercation or is assaulted or touched. If the teacher was using suitable discretion and care, the Board, after having been presented replacement costs of the property by the teacher, will determine the worth of such property and reimbursement may be made under the following conditions: To qualify for reimbursement, the property must be worth more than $5.00 and the maximum reimbursement shall not exceed $700.

No payment will be made for items covered by insurance as recovered by lawsuit. Payments will not be made until the teacher has first exhausted all possibility of collecting such loss under other means.

Item 3 -Personnel Files

All Personnel files will be kept in accordance to Florida Statutes 1012.31. When a public records review is requested regarding a personnel file, the employee shall be notified in a timely manner of such review.

Item 4 -Employee Discipline and Complaints

Baker County School District will follow State Statutes regarding employee discipline as identified in 1012.34.

The Superintendent and his/her designee acting as an agent of the Board may discipline employees covered under this agreement. All reprimands, suspension with or without pay and dismissal must be for just cause. The employee in question shall be provided with all statements, complaints and/or concerns that allege a problem or rule violation.

In the event an educational leader deems it necessary to meet with an employee informally at a specific time and place for purposes of information gathering or information sharing, the employee will be provided a completed copy of Appendix A. The employee may have representation at this meeting.

If the educational leader determines there is a need to meet formally with an individual and the outcome of that meeting may have disciplinary implications, the educational leader will provide a completed copy of Appendix B.

The educational leader and the employee receiving the notice of the formal meeting will sign a copy of the form. The original will be retained by the educational leader and the employee shall be provided a copy.

1. **Administrators/supervisors shall not reprimand or criticize an employee in the presence of the employee's colleagues, students, or in the presence of parents of such students. When reprimand or criticism is deemed necessary, it shall be made in a private conference, with discretion and out of public view and hearing. The following progressive steps must be followed in administering discipline, it being understood, however, that some more severe acts of misconduct may warrant circumventing the established procedure.**
    - **a. Verbal warning**
    - **b. Verbal Reprimand (site record only)**
        1. **No written conference summary is placed in personnel file**
        2. **The employee must be told that a verbal reprimand initiates the discipline process**
    - **c. Written Reprimand (placed in personnel file)**
    - **d. Suspension with or without Pay**
    - **e. Termination**

2. **It shall be the objective of those taking disciplinary action, and of the employee, that they handle their roles by conducting themselves through proper and professional decorum to avoid embarrassment.**

3. **An employee who is summoned to the office of the Principal/administrator/supervisor or any district-level administrator for an investigatory conference or meeting, which may lead to disciplinary action which requires a completed copy of Appendix A or B, shall be given 24 hours notice and shall have the right to a representative of their choice. If a representative is not available for the conference/meeting, the conference/meeting shall be rescheduled to a time when such representation is available. If a representative is to be used, the Principal/administrator/supervisor shall be informed in a timely manner.**

4. When the employee is to receive a written reprimand, a copy of the reprimand shall be provided to the employee promptly once it is finalized. The employee shall have the opportunity to make a written response to the reprimand within ten days of receiving a copy. A copy of the response shall be made to the Principal and/or an appropriate administrator. If any employee who is to receive a written reprimand is absent from work or cannot be located, a copy will be mailed to his/her last known address by certified mail, return receipt requested. The employee's signature indicates receipt only, not agreement with it.

5. Employees may be suspended with and/or without pay by the Superintendent for just cause pursuant to the progressive discipline policy.

6. When an allegation of wrongdoing or a complaint against an employee is investigated and could lead to disciplinary action, the employee shall be notified in writing of the nature of the complaint and shall have the opportunity to seek representation prior to any investigatory meeting. The employee shall have an opportunity to respond in writing to the allegations or complaint during the investigation.

   No complaint or reprimand shall be placed in a teacher's personnel file unless an investigation ensues and the complaint is substantiated. Teachers shall be notified of all complaints prior to the district initiating an investigation. Every effort shall be made to process parent/student concerns.
   - The parent, and/or complainant, shall be encouraged to talk with the teacher first.
   - If necessary, a conference with the parent, teacher, and principal shall be held. The teacher must be notified at least 24 hours in advance of the conference.
   - In no case shall complaints or reprimands be placed in the file that are anonymous or are based on anonymous information

<u>Item 5 -Academic Freedom</u>

Teachers are assured the freedom to employ personalized methods of instruction which are conducive to the effective teaching of the school curriculum. Teachers are further assured the freedom to use their own professional judgment regarding the specific subject matter taught and the materials used in their attempts to attain the educational goals of the school's curriculum. Should any methods in instruction, subject matter, or materials be questioned by the administration, as to its effectiveness in attaining the goals of the curriculum, the responsible teachers are assured the opportunity to justify

the methods or materials in question, in light of sound educational practices, and district and state guidelines.

Item 6 -No Reprisals

There will be no reprisals taken against any employee for utilizing the grievance procedure established in the collective bargaining agreement.

Item 7 -Teacher Assessment

A. The assessment of the work of a teacher is the sole responsibility of the administration and may not be delegated to anyone in the instructional unit. The process of assessment is a continuous one and is not limited to a single observation or episode.

B. The administration may use whatever form of data gathering instruments it desires. A copy of the evaluation form and any data gathering forms and procedures to be used will be provided to each teacher no later than 5 days after the first student contact day for that teacher unless extended by mutual consent in writing. Any teacher(s) employed after the first month shall receive the evaluation form and orientation within twenty (20) days after assuming their teaching responsibilities. Forms for recording observation data shall include the dates, start and ending times, and places of such observation, and the evaluator's recommendations to the teacher. Following any written evaluation of an employee, he/she will receive a copy.

C. Classroom and/or work site observations of less than 30 minutes will be considered informal and will not require the completion of a summative form. However, if in the opinion of the observer, feedback to the teacher is desirable, then a conference shall be held for that purpose. Such conference shall occur no later than 5 days after the observation. As a general rule, formal observations shall span at least 30 minutes in order to more effectively evaluate a teacher's performance.

D. If a deficiency is noted during a formal observation the evaluator shall explain to the teacher, through a personal conference, any areas of concern within five (5) working days of the observation. The teacher shall be given written notice, explanation, assistance, and a reasonable prescribed period of time to improve any area of concern on the final evaluation prior to having that area marked unsatisfactory. In the event a teacher receives a needs improvement on his/her final evaluation, written and supportive documents will be provided.

E. A copy of the final evaluation (domains 1-8) shall be given to the teacher no later than ten (10) working days after the final evaluation is conducted. If all indicators are within the Effective or Highly Effective ranges, the teacher will be given the option of meeting during the 10 day time limit or waiting

until the data for Domain 9 is calculated, to complete the entire evaluation. This option will be initiated by the administrator within the 10 days through written communication between the evaluating Educational Leader and the teacher. Domain 9 results will be provided to teachers as soon as possible following the receipt of the state assessment scores.

F. Prior to the final day of the school year, the employee shall have the right to issue a written response to the evaluation based on domains 1-8 and shall have ten (10) working days after the receipt of domain 9 results to issue a response. The response(s) shall become a permanent attachment to the evaluation, which will be placed in the employee's file. Such signature by the teacher shall indicate only that the teacher has read the report and does not necessarily indicate agreement with its contents. In the event a teacher disagrees with the evaluation, he/she shall have the opportunity to respond in writing to any item or items within ten (10) working days of receiving the evaluation form. Any response shall be attached to the evaluation form retained by the Principal and to the copy placed in the teacher's personnel file. Nothing in this provision shall prohibit an employee's rights to submit written response to any item in their personnel file at any time.

G. When assigned out of field, the situational context of the teacher will be considered in the assessment.

H. Final evaluations for domains 1-8 Annual/PSC/CC employees will be completed by May 1 and submitted to the district for recommendation to the board. However, every effort will be made to complete sections 1-8 of the instructional evaluation instrument by April 1st.

I. The parties agree to form a committee to develop a peer assistance program. Four (4) teachers, selected by the Association President, and four (4) Administrators, selected by the Superintendent, will comprise the committee. The committee shall recommend a process, training modules, supplements, and implementation procedures as well as any other issues that need to be included in the program. Peer Assistance shall not be used for disciplinary or dismissal process.

Item 8 -Political Activity

The Board shall at all times recognize the constitutionally guaranteed right of its employees, either collectively or individually, to express their political opinions. However, employees shall not advocate or solicit support for any issue on any referendum matter in the presence of students during the regular workday. Nor shall any employees be casual agents of, or otherwise engage in, any activity having a primary effect of promoting division and dispute among the student population at any time on School Board property.

Item 9 -Teacher Right to Witness

In all conferences involving parents or administrators, teachers are entitled to request and have a witness of their choice present.

Item 10 -Reduction in Force:

A. If in the exclusive judgment of the Board, it is determined to reduce the number of teachers, the Board shall attempt to accomplish such reduction by attrition including volunteer resignations.

B. In the event it is determined a reduction in teachers shall occur, the Union President shall be given the opportunity to discuss such reduction with the Superintendent.

C. If workforce reduction is needed, a district school board must retain employees at a school or in the school district based upon educational program needs and the performance evaluations of employees within the affected program areas. Within the program areas requiring reduction, the employee with the lowest performance evaluations must be first to be released; the employee with the next lowest performance evaluations must be the second to be released; and reductions shall continue in like manner until the needed number of reductions has occurred. A district school board may not prioritize retention of employees based upon seniority.

D. Nothing herein shall prohibit teachers who have been reduced pursuant to this Article from seeking and/or accepting gainful employment elsewhere.

E. Nothing in this Article shall be construed to prevent the Board from providing staff balances to comply with mandated programs or to preclude or overcome any form of illegal discrimination.

ARTICLE VIII -DUE PROCESS

Teachers on Continuing Contracts (CC) and Professional Service Contracts (PSC) will be entitled to due process with respect to their employment status. The School Board may suspend or dismiss CC or PSC teachers from employment only for just cause as defined in Florida Statutes.

Probationary annual contract teachers are not entitled to due process or just cause. Annual contract teachers are entitled to due process during the terms of their contract.

ARTICLE IX -WORKING CONDITIONS

Item 1 -Workday

The teacher workday will be seven (7) hours and thirty (30) minutes per day, including a duty free lunch of at least thirty (30) minutes during the lunch serving time at each school. The time for lunch periods will be determined by the principal. The principal shall consider the desires of the employees when assigning duty. Under any circumstance which requires a teacher to surrender this duty free time, the teacher shall be given compensatory time. Compensatory time may be used during student contact time in 1/2 day increments or as entire work days; during non-student contact time, compensatory time may be used in half-hour intervals, with prior approval from the site supervisor. A teacher scheduled for lunch duty may allow another teacher to perform the duty. Only the teacher performing the duty will receive compensatory time. Compensatory leave may not be used to extend a holiday, nor during scheduled state assessment days during the period of which the teacher is assigned to administer or proctor the test, or may not be used in more than 2 day increments. Compensatory leave is capped at 40 hours and is not redeemable, transferable, or accruable from year to year. When a teacher plans on using compensatory time prior notification to the administration must be given and approved by the administrator. During the lunch period, any teacher(s) not on duty, will be free to leave the school grounds upon notification to the building Principal or his/her designee.

Upon completion of their instructional and designated responsibilities, instructional personnel may consider their working day concluded unless notification is given by the building principal.

Within the workday, a planning period of no less than forty-five (45) minutes will be provided for all teachers, the use of which would be the planning, preparation and evaluation of curriculum and classroom activities. The Board will make every reasonable effort to protect the integrity of a teacher's planning time.
At least one (1) pre-planning day per year shall be unencumbered and every effort shall be made to provide as much unencumbered time to teachers as possible.

There shall be a planning day at the end of each nine weeks' grading period. Teachers shall have at least four unencumbered hours to work on grades, planning, and other activities necessary to start the next grading period. The remainder of the day may be used for faculty meetings, in-service and school improvement activities. Grades for each nine weeks shall be due no earlier than the end of that four hour time frame. The third nine weeks' planning day shall be totally unencumbered.

No more than one planning period in a two weeks' period may be used for any type of in-service activity.

Item 2 -Teacher-Pupil Ratio

Positions requiring certification shall be assigned to each school center in accordance with the standards of the Class Size Reduction Amendment for Florida.

Item 3 -Teaching Load

Every effort shall be made at the beginning of the school year or semester to provide for the heterogeneous distribution of regular education students on any grade level or specialized area in the elementary schools and by subject and level in the secondary schools with respect to class size, discipline history, and ability levels. While reasonable efforts should be made to maintain distribution levels as much as possible throughout the year, it is understood that mobility factors and the timely accessibility of student information will impact distribution equity.

Item 4 -Vacancies and Promotions

Vacancies for positions within the Baker County Public School System should be filled, as far as practical, from the ranks of School Board employees. Written notice of professional job openings requiring certification will be placed in the Association mailbox located in the county office unless other arrangements are made by the Association President. Any and all vacancies and promotions which may occur during the school year shall be posted by the District, on the District website, at least (3) working days prior to filling the position. All professional employees may apply for any known vacancy within the school district and all applications will be considered by the Superintendent or designee. When hiring professional employees, the principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the hiring process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

The provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

All supplemental positions shall be posted in all county schools. The Association President shall be provided a copy of such job postings. Any teacher applicant shall be considered prior to filling such supplements.

Item 5 -Transfers and Reassignments

Transfers and reassignments of teachers may occur on a voluntary or on an involuntary basis:

A. **Voluntary Transfer and Reassignment Provisions:**

Teacher transfer and reassignment provisions are established, enabling any teacher seeking a transfer and/or a reassignment to be considered without any reprisals taken against him/her. A teacher, desiring a change in grade and/or subject assignment or desiring to transfer to another school center or position, shall file a written notice of such desire, providing one copy to the building principal(s) and one copy to the Association. Such requests shall be reviewed by the administration at least once each year.

When voluntary transfer and/or reassignment requests are acted upon, the administration will notify the teacher in writing of said action as soon as feasible after action is taken, but not later than seven (7) teacher workdays following action. In making transfers, the Principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the hiring process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

Any teacher denied a transfer subject to this article, will, within ten (10) teacher workdays, have the opportunity to meet with the Superintendent or his/her designee to advance the reasons as to why the transfer should be considered.

These provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

B. **Involuntary Transfer and Reassignment Provisions:**

When a transfer is deemed necessary, properly certified volunteers will be transferred or reassigned first under the provisions for voluntary transfers. In making transfers, the principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the transfer process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

When involuntary transfer or reassignment action is taken, the administration will notify the teacher in writing, stating the reason for the transfer as soon as feasible after said action, but no later than seven (7) workdays following the action. These provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

Item 6 -Before and After School Meetings

Teachers shall not be required to attend pre -and post -teacher day functions except for the following:

A. Any faculty or other meetings may be called at the discretion of the Principal. No more than one (1) of these meetings per month may exceed thirty (30) minutes beyond the teacher workday except in cases of emergency. Emergency is defined as something which cannot be reasonably anticipated in advance and would upset the smooth functioning of the school;

B. Parent-teacher and student-teacher conferences. All concerned parties must have prior notification of at least twenty-four (24) hours and all must mutually agree to said conference date and time.

Item 7 – Classroom Visits from Outside Parties

Twenty-four hour prior notification will be given when a parent/legal guardian requests to visit their child's classroom.

Item 8 -Safe and Clean Conditions; Tobacco Free Workplace

Teachers shall be furnished a safe and clean place of employment as defined in the laws of Florida and the United States, specifically Florida Statutes, and the Florida Workers' Compensation Act, Florida Statutes, which states, in part:
Teachers are responsible for the security and safety of students, but should it become necessary for a school to be placed under the control and management of an outside agency, teachers shall not be required to serve as security personnel.

In order to protect the health, safety and welfare of all employees in the Baker County School System, all uses of tobacco products in any form are prohibited in any district-owned facilities or on any district-owned grounds.

Item 9 -Conference Rooms and Telephones

A. A conference room, not limited to conferences, and/or a lounge where the Board will request a facility reserved for teacher use, will be made available. Two non-student adult restrooms will be provided for teachers at each school center. Teachers may use School Board telephones for school business calls.

B. All teachers shall have an operating system to communicate with the office in their classrooms or quads. Teachers shall be responsible for checking the system and reporting malfunctions, in writing (e-mail) and in a timely manner, to the building supervisor/designee.

Item 10 -Teaching Materials and Supplies

Every effort, within financial and spatial limitations, will be made to provide teaching materials and supplies when requested by the teacher through proper channels. Such materials and supplies should include but not necessarily be limited to the following:

1. Space for each teacher to store his/her instructional materials and supplies.
2. A chair, desk, and filing cabinet space for each teacher.
3. A copy of the Teacher's Edition of the state adopted text, if available through the publishers, used in each course the teacher is teaching.
4. Chalkboard/whiteboard space in each classroom.
5. A dictionary available in each classroom.
6. Books, paper, pencils, pens, chalk, erasers, and other such materials required.
7. All computers/printers, i.e. ink jets, shall be maintained in addition to regular classroom supplies.

Item 11 -In-Service Training

The use of in-service credit for re-certification purposes shall be at the discretion of the teacher. A teacher will not be required to attend in-service training beyond his/her regular work day or their contractual period.

Any teacher who agrees to prepare and present an In-Service Workshop will be compensated at the current instructional hourly rate approved for preparation time. The number of hours for preparation will be mutually agreed upon by the teacher and the Director of In-Service prior to the beginning of such preparation. Also, if an In-Service Workshop is to be held beyond the regular work day or contractual period, each teacher will be compensated for the presentation at the current rate approved for this type of presentation.

Item 12 -Substitutes

A teacher will not be required to substitute in another teacher's class, except in case of an emergency as determined by the building Principal. Emergency is defined as something which cannot be reasonably anticipated in advance and would upset the smooth functioning of the school. No teacher will be required to perform such duty more than two (2) times in any one school year.

Item 13 -Physical Examinations

The initial physical examination for employment will be at the expense of the employee and submitted on forms provided by the School Board.

An employee having a positive tubercular test may be protected under the Americans with Disabilities Act (ADA). The Board in accordance with the ADA will determine if such employee is otherwise qualified and not a direct threat or significant risk of substantial harm to the health or safety of teachers or others

that cannot be eliminated by reasonable accommodation. The following factors, based upon objective medical evidence, will be considered:

1. **The duration of the risk (how long is the carrier infectious)**
2. **The nature and severity of potential harm (how the disease is transmitted and what is the potential harm to third parties)**
3. **The likelihood that the potential harm will occur**
4. **The imminence of the potential harm.**

Item 14 – Nursing Mothers

Pursuant to School Board Policy, the district shall provide reasonable break time, including classroom coverage if needed, for a nursing mother to express milk for her nursing child for one year after the child's birth, however, this must be coordinated with the site supervisor.

ARTICLE X -STUDENT DISCIPLINE / AUTHORITY OF TEACHERS

Subject to Florida Statutes and to School Board Policy, each employee shall have such authority for the control and discipline of students.
The School Board and the Association recognize that the teacher must be given firm and consistent administrative support in the handling of discipline problems in the maintenance of good order necessary in proper performance of duty.

The Principal shall have the right to exclude from the class, based on the recommendation of the classroom teacher, any student who is detrimental to the learning atmosphere of the classroom. Such suspensions will be within the limits of the law.

Before the student is returned to the classroom, disciplinary action will be taken. Efforts will be made to assure the teacher that the disruptive behavior will not be repeated. No student will be returned to class without the written re-admittance, as a courtesy to the teacher. The disciplinary action taken by the Principal or his designee will be noted in a timely manner.

If no improvement in the student's behavior is evident, the teacher shall have the right to again send the student to the office designated to handle discipline problems. After the student's second suspension by the Principal, based on the teacher's recommendation, the student should not be returned to the class room until the Principal is satisfied the disruptive behavior of the child will not reoccur. If, after this, no improvement of the student's behavior is evident, both the teacher and the Principal should consider alternative means of discipline.

"Alternative Programs" will be considered and implemented when funds are available to deal with the rehabilitation of disruptive children with the specific goal of returning the child to the regular classroom. Such programs shall be

reviewed by the individual faculties with recommendations presented to the Board concerning the implementation of such programs.

At the beginning of each school year, employees shall be provided a copy of the law which refers to the Authority of Teacher.

ARTICLE XI -TEACHER INVOLVEMENT IN SCHOOL PROGRAMS AND PLANNING

Item 1 – School Advisory Committee(s)

Provisions will be established at each school by the building Principal and his/her faculty to include teacher recommendations in matters pertaining to textbook selection, curriculum materials, courses of study development, educational specifications for school buildings, classroom equipment, program changes, discipline and student activities.
The school advisory council/committee will have the opportunity to participate in the following areas of discussion, including but not limited to:

1. School budget expenditures;
2. Curriculum development and materials;
3. Discipline procedures;
4. Innovative methods and techniques.

The Superintendent, or a designee, and the president of the Association, or a designee, shall serve as ex officio members to each school advisory council and shall review recommendations prior to their submission.

The School Board may request waivers of any provisions of D.O.E. rules provided such waiver is not contrary to the terms of the collective bargaining agreement. Upon request, the association shall be supplied a copy of any such granted waivers.

Item 2 – Calendar Committee

Equal representation of Baker County teachers, as assigned by the Association President, will meet in an advisory capacity, along with the duly authorized administrative personnel responsible for school calendar formation for the upcoming year, to jointly recommend the establishment of such calendar.

Item 3 – Collaborative Action Team

There will be a School Board Association/Collaborative Action Team comprised of one teacher from each school and an equal number of employer members. The teacher members of the committee will be appointed by the Association President and the School Board will designate its members. The committee will designate its own chairperson and secretary. The committee's function will be to recommend and advise. This committee will cover the following area: Discussion of problems and objectives of mutual concern. The committee will determine its own rules of operation, the frequency of meetings and the time of meetings. The recommendations of this committee shall be submitted to the Superintendent, the

School Board, and the Association President and the Union in writing by the chairperson of this committee.

Item 4 – Insurance Committee

An insurance committee of thirteen (13) shall be formed to review and analyze the district health insurance plan and any other insurance plan or options, and make recommendations to the Superintendent. This committee will be comprised of six (6) administrators appointed by the Superintendent, three (3) teachers, and three (3) non-instructional staff appointed by the Association presidents. This committee will meet at least once per quarter during the school year. There will be two at-large retirees (teacher, non-instructional, or administrator) appointed to the committee. One will be appointed by the Superintendent and one by mutual agreement by the Association presidents. The two appointed retirees will alternate voting each year if an at-large vote is required. BCEA will be updated regularly by their respective committee members. The insurance committee will update and report to BCEA the committee's recommendation that will be presented to the Superintendent.

Item 5 – Assessment Committee

An Assessment Committee shall be comprised of twelve (12) members of equal representation from the Association and the Superintendent. This committee shall meet as needed and will commence when notice is provided to either the BCEA president or the Superintendent. This committee shall also conduct periodic reviews of the assessment procedures, evaluation instruments, and shall report the results of their review to the President of the Association and the Superintendent.

Item 6 – Labor Management Committee

Attempts to resolve labor management issues should originate at the school/cost center site with the site based leadership. If unresolved, the Superintendent and/or designee agree to meet with the Union President and/or the Executive Director as needed, to discuss labor management issues. Also, problems that can't be resolved at this meeting will be referred to CAT team.

ARTICLE XII -ORGANIZATIONAL RIGHTS

Item 1 -Representation at School Board Meetings

An Association representative will be released, with pay, to attend regular Board meetings. The building Principal and his/her school staff will cooperatively arrange, in advance, for the classroom replacement of the Association representative at no cost to the Board.

Item 2 -School Board Agenda

Written School Board meeting agenda with all supporting documentation will be placed in the Association mailbox located in the County Office. Placement

date will coincide with public postings of School Board meetings, as specified in the Administrative Procedures Act of the State of Florida.

Item 3 -School Board Minutes

Copies of the unofficial School Board minutes will be placed in the Association mailbox located in the County Office on the same day said minutes are provided to Principals and other administrative staff.

Item 4 -Financial Information

A single copy of the same financial information which is provided the School Board will be provided to the Association. Such information may be provided at either the official School Board meeting or through the Association mailbox located in the County Office.

The Association agrees to furnish the Board with a single copy of any financial information received by the organization which is pertinent to the operation of schools.

Item 5 -Dues Deduction

Teachers have the right of continuous payroll deduction for Association dues, and programs approved by the Board. The following stipulations pertain to dues deductions:

1. Association members will authorize dues deductions by presenting an authorization card to the employer.
2. The uniform amount specified will be deducted from paychecks in twenty-four (24) equal installments.
3. The Association will notify the business office, in writing, no later than September 15, of the dollar amount of the deduction.
4. Any teacher may stop dues deductions by written request thirty (30) days prior to payday.
5. The Board will notify the Association of any cancellation of Association dues deductions upon receipt by the Board of notification of such cancellation by sending a copy of cancellation request to the Association.

Item 6 -Payroll Deductions

No service charge will be levied for any School Board approved payroll deduction(s) a teacher wishes to declare.

Item 7 -Use of Bulletin Boards and School Mailboxes

The Association shall be provided sole use of at least one (1) bulletin board and use of school mailboxes and inter-office mail as designated by the building Principal in each school center. The Association agrees that it shall use bulletin board space and mailbox space, provided as above, only for the following purposes:

1. Notices of Association meetings
2. Association elections
3. Reports of Association committees
4. Rulings and policies of the Association
5. Recreational and social affairs of the Association
6. Notices of public meetings
7. Association news releases

Copies of all materials and announcements will be submitted to the building Principal prior to the posting. No materials, notices, or announcements shall be posted or placed in school mailboxes by the Association which contains anything adversely reflecting upon the Board, its employees, or the organization among its employees.

Item 8 -Released Time for President

The President of the Association, or one member of the Association appointed by the President during his/her absence, may conduct affairs of the organization on his/her non-teaching hours. When such activities require the president to leave his/her assigned school or to visit other schools, he/she shall notify both school principals or their designees of his/her intended travel itinerary. The President or designee shall be permitted to see teachers during their non-student contact time only with permission of the teacher's building principal.

The Association President shall be granted up to eight days of paid temporary duty with the approval of his/her principal. Such time shall be used to visit members within the various worksites, conduct meetings, etc. The Association agrees that such time will not be taken on days that interfere with activities within the schools such as testing, faculty meetings, etc., without the principal's approval. The Association shall provide the principal with at least two (2) days notice of such leave unless the principal agrees to waive such notice. To the extent possible, such time will be taken when the President does not have students assigned to him/her.

Item 9-Organizational Meetings

The Association may use school buildings for conducting business of the Association, with prior notification and approval of the building Principal provided, however, that such meetings do not interfere with the normal school operation.

Item 10 -Leave to Attend State Affiliate Meetings

Professional leave will be granted to as many as seven (7) official Association delegates for the purpose of attending the annual state parent organization (FEA) meeting. Such leave, not to exceed two days in any one school year shall be requested in writing from the Superintendent. The

Association agrees to pay for the seven substitutes required in order to release the seven delegates.

Item 11 – Bargaining Unit Information

The Association will be provided an updated list of all employees in the bargaining unit three (3) times a year (September 1st, November 1st, and March 1st). Such list shall include the name, address, phone number, hire date, work site, and membership status of every member of the bargaining unit. List shall be provided electronically.

ARTICLE XIII -GRIEVANCE PROCEDURE

All employees shall have the right to file a grievance under this Agreement without regard to membership, or non-membership, in the Association. All members of the Association shall have a right to Association representation at all levels of this procedure in accordance with Association policies. The Association shall also have the right to be present at all levels of this procedure regardless of membership.

The Board also has the option of representation at its expense, at any level. When a teacher has a grievance, every effort shall be made to arrive at a satisfactory solution to the problem on an informal basis. The grievance for any teacher employed by the Board shall be as follows:

A. The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to the problems which may, from time to time, arise concerning this Agreement. Both parties agree that these proceedings shall be kept as informal and confidential as may be appropriate.

1. The term "days" when used in this Article shall mean normal employee workdays.
2. "Employee" shall mean a member of the bargaining unit.
3. "Administrator" shall mean immediate supervisor, principal of the school or supervisor of a work center, or their designee.
4. "Grievant" shall mean employee.
5. A grievance shall be an alleged violation, misapplication or misinterpretation of the expressed terms of this Agreement.

B. All grievances shall be brought to the attention of the appropriate principal or supervisor within fifteen (15) workdays of the incident or they will not be considered.

C. A formally written grievance shall contain the following:

1. Signature of the grievant;

2. Grievance shall be specific and related to contractual provisions alleged to have been violated;
3. A synopsis of the facts giving rise to the alleged violation must be included;
4. The section or subsections of this contract alleged to have been violated is to be listed;
5. It shall contain the date of the alleged violation;
6. It shall specify the specific relief requested.

D. When the presence of an employee or a key witness at a grievance hearing is requested by either party, illness or other incapacity of the employee or key witness shall be grounds for any necessary extension of grievance procedure time limits.

E. If hearings and conferences are scheduled by the administrator during working hours, all employees whose presence is required shall be excused from duty with pay while in attendance.

F. Any investigation or other handling or processing of any grievance shall be conducted so as to result in minimal interference with or interruptions of the grieving employee's assigned duties. Other employees will not be involved in the process while on duty unless under the provisions of E above.

G. All grievances must be processed through the grievance procedure. After the grievance is filed, it shall be amendable only by mutual consent of the Board and the Association and may be withdrawn by the grievant. Any employee who disagrees with the implementation of the adopted process and/or procedures of the employee assessment (relating to SB736) may file a grievance as outlined in this article.

H. It is expressly agreed that the following matters shall not be the basis of any grievance filed under the procedure outlined in the Article.

1. Any matter involving substance (content) of employee evaluations.

I. Informal

An attempt shall be made to resolve any grievance in informal, verbal discussion between grievant and employee's administrator. Within fifteen (15) workdays of the time a grievance arises, the employee will present the grievance to employee's administrator. Within ten (10) workdays after presentation of the grievance, the administrator will give an answer orally to the employee.

Note: Oral statements made in the informal complaint conference shall not be recorded by either party.

J. Formal

Step One:

If for any reason the grievance is not resolved informally, the employee must, within five (5) workdays after receipt of the administrator's oral answer or twenty (20) workdays from the alleged violation, submit to the administrator a signed written statement of grievance on the official grievance form provided by the Board (see page 51) with copies as indicated on form. The statement of grievance shall name the employee involved, state the facts giving rise to the grievance, identify all the provisions of this Agreement alleged to have been violated by appropriate reference, state the contention of the employee with respect to these provisions, indicate the specific relief or remedy requested, and shall be dated and signed by the employee involved. The administrator shall give the employee an answer in writing no later than five (5) workdays after receipt of the written grievance, with a copy to the Superintendent and the Association.

Step Two:

Unless the parties agree to the decision of the administrator, it may be submitted to the Superintendent or his/her designee within five (5) workdays of Step One. The Superintendent, or his/her designee, and the aggrieved employee, and his/her representative(s) shall meet within a reasonable time, not to exceed five (5) workdays in an attempt to resolve the matter. The Superintendent shall communicate his/her decision, in writing, to the aggrieved employee and the Association within five (5) workdays after the meeting.

Step Three:

Upon mutual agreement of the parties, the grievance may be submitted to grievance mediation prior to submitting the grievance to arbitration. When the parties agree to submit the grievance to mediation, the timelines are waived until the mediation process is concluded. A request for a mediator will be made to Federal Mediation and Conciliation Service (FMCS) within ten (10) workdays unless both parties mutually agree to make a request for another mediator, within ten (10) workdays.

If the employee is not satisfied, he/she must choose either a hearing before the Board or arbitration. Whichever method the employee chooses, the decision of the Board, or arbitrator, (whichever is applicable) will be final. If the employee chooses to have a hearing with the Board, the Board shall hold a hearing no later than twenty (20) workdays after receiving the

request. Within ten (10) workdays after the hearing, the Board shall communicate its decision in writing, and state its reasons to the Association and the aggrieved employee.

A request for an arbitrator will be made to the American Arbitration Association within ten (10) workdays. The parties shall select an arbitrator from AAA in accordance with its rules, and whose rules shall likewise govern the arbitration proceedings.

K. The fees of the arbitrator shall be borne equally by both parties hereto. All other expenses of arbitration, such as cost of transcripts, etc., shall be borne by the requesting party. Employees subpoenaed by the arbitrator will receive no loss of pay for the time required as witnesses.

L. When grievance meetings and arbitration proceedings are held during employee work hours, up to ten (10) grievant(s), witness(es) and Association representative(s) whose presence is required shall be excused with pay from their normal duties. If the Association indicates that more than ten (10) witnesses are needed, every effort will be made to schedule the meeting beyond the employee workday.

M. The arbitrator shall have no power to alter, add to, subtract from, disregard or modify any of the terms of the Agreement.

N. The arbitrator's powers shall be limited to deciding whether the express articles of this Agreement have been violated, misinterpreted or misapplied.

O. The arbitrator's decision, when following procedures set forth in the Agreement, shall be final and binding on the Association, its members, the employee and the Board. Neither the Association nor any member of the bargaining unit shall attempt any other means to bring about the settlement of any grievance, until all steps of the grievance procedure have been completed.

P. All claims for back wages shall be limited to the amount of wages that the employee would otherwise have earned, less any unemployment compensation that he may have received during the period of the back pay.

Q. Any grievance which arose prior to the effective date of this Agreement shall be processed through the procedure in effect at the time of the grievance.

R. If the grievance arises from an action of authority higher than the principal of a school, the employee may present such grievance at Step Two of this procedure.

S. If a grievance affects employees at more than one school/work site, the Association President/Designee may file a class action grievance at Step Two of this procedure. The Association President/Designee may also file at Step Two a class action grievance of any alleged violation, misapplication or misinterpretation of rights specifically granted the Association in this Agreement. Any class action grievance will be signed by the Association President.

T. If the same grievance affects more than one employee at the same school/work site, an Association Building Representative may file a class action grievance on behalf of the employees at Step One of this procedure.

U. Separate grievances filed under this Agreement which do not qualify as "class action" under S. and T., will be handled separately and not combined for arbitration.

V. Time limits provided in this Agreement may be extended by mutual agreement when signed by the parties.

W. Failure at any step of this procedure to communicate the decision on a grievance within the specified time limit shall permit the employee to lodge an appeal at the next step of this procedure, but any grievance not advanced from one step to the next within the time limits of that step, shall be deemed resolved by the Administrator or the Board's answer to the previous step.

ARTICLE XIV -SAVINGS CLAUSE

Should any provision of the Agreement be declared illegal by a court of competent jurisdiction, then shall such provision be null and void and be renegotiated and made a part hereof as an appropriate amendment of this contract. All other provisions of the Agreement shall remain in full force and effect for the duration of this Agreement.

FOR THE TEACHERS

Angela Callahan
President, BCEA

Brittni Wegmann
Chief Negotiator

FOR THE BOARD

Leonard Dietzen
Chief Negotiator, BCSB

Baker County School Board

Baker County School Board

AGREEMENT BETWEEN THE BAKER COUNTY EDUCATION ASSOCIATION AND THE BAKER COUNTY SCHOOL BOARD

In the event that a financial situation (short fall or wind fall) occurs during this contractual time that would jeopardize the ability to honor the terms of the contract or would create the ability to enhance the terms of the contract, the Association and the BCSB will agree to return to the table for renegotiations.

MEMORANDUM OF AGREEMENT
~~2021-2022~~2022-2023

The School Board of Baker County and the Baker County Education Association agree to the following:

The following employees will be paid a supplement from the Federally-funded IDEA Grant. Amounts may vary in the future based upon the IDEA grant being approved.

ESE Classroom Teachers @$1200/yr.
Speech Pathologists @ $1200/yr.

Memorandum of Understanding
SWAT Coordinator ~~2021-2022~~ 2022-2023

This memorandum of understanding is to add a SWAT (Students Working Against Tobacco) coordinator supplement at the High School and Middle School in the amount of $500.00. The coordinator will oversee the SWAT component of the Baker County Health Department Tobacco Prevention Program and be responsible for maintaining the local SWAT chapter.

~~MEMORANDUM OF UNDERSTANDING Covid19 Bonus/Relief Payment~~

~~WHEREAS, BCSB and BCEA recognize the additional work employees have been tasked with during the re-opening of school during the pandemic. This additional work has been recognized by the Governor and legislature through the $1,000 award of nonrecurring bonus/relief payment to only a subgroup of district employees; and~~

~~WHEREAS BCSB and BCEA believe that all instructional employees should be included in this benefit and accordingly desire to offer premium pay to full time instructional employees who are excluded from the bonus provided in SB 2500;~~

~~THEREFORE, the parties agree to nonrecurring net premium pay in the amount of $1,000 to those employees in the bargaining unit not funded from the Governor's award on the terms and conditions set forth herein.~~

~~1. Teachers under contract as of May 28, 2021 and under contract at the time of ratification for the 2021-2022 school year, will be eligible for the payment.~~
~~2. Teachers receiving a bonus/relief payment from the Governor's award or the Office of Early Learning will not be eligible for the district funded payment.~~
~~3. Teachers on leave of absence must have been present for one day during either the October 2020 or February 2021 FTE survey during the 2020-2021 School Year to receive this payment.~~
~~4. The payment shall be in the gross amount of $1,306.17 so that the employee will net a $1,000 payment accordingly.~~
~~5. This payment is contingent upon the approval of the district's amendment to the Lump Sum ESSER II Grant.~~

~~**MEMORANDUM OF UNDERSTANDING COVID-19 Closing the Gap BONUS.**~~

~~**The intent of this memorandum is to provide all instructional staff with a one-time $1000 bonus from the District. This bonus will be subject to taxes.**~~

~~**This agreement is to reward all personnel employed during the 2021-22 school year and who are currently employed at the time of ratification.**~~

~~**The following language reflects the parties' agreement:**~~

1. ~~**Only instructional personnel that were employed after July 1, 2021, and are still employed at the time of ratification will receive the $1000 District Bonus and;**~~
2. ~~**The District Bonus is contingent upon approval through American Rescue Plan (ESSER III) funding.**~~

THE SCHOOL BOARD OF BAKER COUNTY
GRIEVANCE FORM

NAME(S): _____

SCHOOL: _____ **ASSIGNMENT:** _____

HOME ADDRESS: _____ **HOMEPHONE:** _____

STEP 1, 2, 3 (please circle the appropriate step)

DATE CAUSE OF GRIEVANCE OCCURRED: _____

RELATES TO ARTICLE(S) _____ **PARAGRAPH(S)**_____

OF AGREEMENT BETWEEN THE _____ **ASSOCIATION AND THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA.**

STATE OF GRIEVANCE (INCLUDE STATEMENT FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____
_____

RELIEF SOUGHT (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____
_____

_____ _____
(SIGNATURE) **(DATE)**

DEPOSITION OF ADMINISTRATOR (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____

_____ _____
(SIGNATURE) **(DATE)**

Copy to: Administrator, Association, Grievant, Superintendent

APPENDIX A

INFORMAL MEETING INFORMATION

Meeting Date: _____

Meeting Place:_____

Meeting time:_____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form: _____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

APPENDIX B

FORMAL MEETING INFORMATION

Meeting Date: _____

Meeting Place: _____

Meeting time: _____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form: _____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

APPENDIX C

Change of Contract Request

I am requesting to be placed on the Performance-Based Salary Schedule. I understand that I am forfeiting my Professional Services Contract and will be placed on an Annual Contract. I realize this decision is irrevocable.

_____ _____
Instructional Employee's Name Date

NOTARY PUBLIC
STATE OF FLORIDA, COUNTY OF BAKER

The foregoing instrument as acknowledged to and before me this ____ day of _____, 20___, by _____ who is personally known to me or has produced _____ as identification.

_____
Notary Public **Notary Stamp:**
My Commission Expires:

BAKER COUNTY SCHOOLS
2021-2022 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Single Coverage	$ 818.44	$ 535.02	$ 283.42	$ 141.71
Employee & Spouse	$ 1,474.64	$ 688.86	$ 785.78	$ 392.89
Employee & Children	$ 1,342.86	$ 657.36	$ 685.50	$ 342.75
Family Coverage	$ 1,946.46	$ 802.20	$ 1,144.26	$ 572.13
E/E Family Coverage	$ 1,946.46	$ 1,211.12	$ 735.34	$ 367.67
E/E Spouse Coverage	$ 1,474.64	$ 963.90	$ 510.74	$ 255.37
FL BLUECARE HMO 62				
Single Coverage	$ 741.72	$ 535.02	$ 206.70	$ 103.35
Employee & Spouse	$ 1,336.36	$ 688.86	$ 647.50	$ 323.75
Employee & Children	$ 1,216.92	$ 657.36	$ 559.56	$ 279.78
Family Coverage	$ 1,763.90	$ 802.20	$ 961.70	$ 480.85
E/E Family Coverage	$ 1,763.90	$ 1,211.12	$ 552.78	$ 276.39
E/E Spouse Coverage	$ 1,336.36	$ 963.90	$ 372.46	$ 186.23
FL BLUEOPTIONS PPO 5301				
Single Coverage	$ 704.44	$ 535.02	$ 169.42	$ 84.71
Employee & Spouse	$ 1,269.22	$ 688.86	$ 580.36	$ 290.18
Employee & Children	$ 1,155.78	$ 657.36	$ 498.42	$ 249.21
Family Coverage	$ 1,675.28	$ 802.20	$ 873.08	$ 436.54
E/E Family Coverage	$ 1,675.28	$ 1,211.12	$ 464.16	$ 232.08
E/E Spouse Coverage	$ 1,269.22	$ 963.90	$ 305.32	$ 152.66
FL BLUECARE HMO 128/29 (HSA)				
Single Coverage	$ 564.86	$ 535.02	$ 29.84	$ 14.92
Employee & Spouse	$ 1,017.64	$ 688.86	$ 328.78	$ 164.39
Employee & Children	$ 926.76	$ 657.36	$ 269.40	$ 134.70
Family Coverage	$ 1,343.28	$ 802.20	$ 541.08	$ 270.54
E/E Family Coverage	$ 1,343.28	$ 1,211.12	$ 132.16	$ 66.08
E/E Spouse Coverage	$ 1,017.64	$ 963.90	$ 53.74	$ 26.87
Baker Co. Self-Funded Program				
Dental-Single	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Dental-Family	$ 78.18	$ 12.70	$ 65.48	$ 32.74
HIP - Colonial				
Employee	$ 55.55	$ 50.55	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Child(ren)	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Employee & Family	$ 147.55	$ 122.55	$ 25.00	$ 12.50
SHORT-TERM DISABILITY - SunLife	$ 9.80	$ -	$ 9.80	$ 4.90
VISION SERVICE PLAN				
Single Coverage	$ 8.58	$ -	$ 8.58	$ 4.29
Employee & Spouse	$ 13.74	$ -	$ 13.74	$ 6.87
Employee & Children	$ 14.02	$ -	$ 14.02	$ 7.01
Family Coverage	$ 22.60	$ -	$ 22.60	$ 11.30

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

H: Premiums for 2021-2022

BAKER COUNTY SCHOOLS
2022-2023 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Employee	$ 855.28	$ 535.02	$ 320.26	$ 160.13
Employee & Spouse	$ 1,541.00	$ 688.86	$ 852.14	$ 426.07
Employee & Children	$ 1,403.28	$ 657.36	$ 745.92	$ 372.96
Family Coverage	$ 2,034.04	$ 802.20	$ 1,231.84	$ 615.92
E/E Family Coverage	$ 2,034.04	$ 1,211.12	$ 822.92	$ 411.46
E/E Spouse Coverage	$ 1,541.00	$ 963.90	$ 577.10	$ 288.55
FL BLUECARE HMO 62				
Employee	$ 775.08	$ 535.02	$ 240.06	$ 120.03
Employee & Spouse	$ 1,396.48	$ 688.86	$ 707.62	$ 353.81
Employee & Children	$ 1,271.68	$ 657.36	$ 614.32	$ 307.16
Family Coverage	$ 1,843.28	$ 802.20	$ 1,041.08	$ 520.54
E/E Family Coverage	$ 1,843.28	$ 1,211.12	$ 632.16	$ 316.08
E/E Spouse Coverage	$ 1,396.48	$ 963.90	$ 432.58	$ 216.29
FL BLUEOPTIONS PPO 5301				
Employee	$ 736.14	$ 535.02	$ 201.12	$ 100.56
Employee & Spouse	$ 1,326.32	$ 688.86	$ 637.46	$ 318.73
Employee & Children	$ 1,207.80	$ 657.36	$ 550.44	$ 275.22
Family Coverage	$ 1,750.66	$ 802.20	$ 948.46	$ 474.23
E/E Family Coverage	$ 1,750.66	$ 1,211.12	$ 539.54	$ 269.77
E/E Spouse Coverage	$ 1,326.32	$ 963.90	$ 362.42	$ 181.21
FL BLUECARE HMO 128/29 (HSA)				
Employee	$ 590.28	$ 535.02	$ 55.26	$ 27.63
Employee & Spouse	$ 1,063.44	$ 688.86	$ 374.58	$ 187.29
Employee & Children	$ 968.46	$ 657.36	$ 311.10	$ 155.55
Family Coverage	$ 1,403.74	$ 802.20	$ 601.54	$ 300.77
E/E Family Coverage	$ 1,403.74	$ 1,211.12	$ 192.62	$ 96.31
E/E Spouse Coverage	$ 1,063.44	$ 963.90	$ 99.54	$ 49.77
COLONIAL LIFE - HIP				
Employee	$ 55.55	$ 50.55	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Children	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Family Coverage	$ 147.55	$ 122.55	$ 25.00	$ 12.50
DENTAL - SUN LIFE FINANCIAL				
Employee	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Employee & Spouse	$ 69.82	$ 12.70	$ 57.12	$ 28.56
Employee & Children	$ 76.66	$ 12.70	$ 63.96	$ 31.98
Family Coverage	$ 70.00	$ 12.70	$ 57.30	$ 28.65
E/E Family Coverage	$ 70.00	$ 25.40	$ 44.60	$ 22.30
E/E Spouse Coverage	$ 69.82	$ 25.40	$ 44.42	$ 22.21
SHORT-TERM DISABILITY-THE HARTFORD	$ 9.38	$ -	$ 9.38	$ 4.69
VISION SERVICE PLAN				
Employee	$ 8.58	$ -	$ 8.58	$ 4.29
Employee & Spouse	$ 13.74	$ -	$ 13.74	$ 6.87
Employee & Children	$ 14.02	$ -	$ 14.02	$ 7.01
Family Coverage	$ 22.60	$ -	$ 22.60	$ 11.30

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

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: August 26, 2022

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services MTA

RE: 2021-2022 ANNUAL FINANCIAL REPORT

Please request Board approval of the Annual Financial Report for the 2021-2022 fiscal year.

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

Email completed form to:
OFFRSubmissions@fldoe.org
or
Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BAKER COUNTY
For the Fiscal Year Ended June 30, 2022

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The *Superintendent's Annual Financial Report* (ESE 145) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on SEPTEMBER 6, 2022 (date).

Signature of District School Superintendent

SEPTEMBER 6, 2022
Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the Baker County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2022. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions, and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD &A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-2022 fiscal year are as follows:

- As of June 30, 2022, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by $47,248,188.
- In total, net position increased by $27,588,986 which represents a 140 percent increase from the 2020-21 fiscal year.
- General revenues total $49,635,654 or 63 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $28,582,493, or 37 percent of all revenues.
- Expenses total $50,629,161. Expenses offset by charges for services, operating grants and contributions, and capital grants and contributions totaled $28,582,493.
- At the end of the current fiscal year, the fund balance of the General Fund totals $8,352,148, which is $201,049 less than the prior fiscal year balance. The General Fund assigned and unassigned fund balances totaled $5,294,151, or 13.1 percent of total General Fund revenues.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

All of the District's activities and services are reported in the government-wide financial statements as governmental activities. The District's governmental activities include instruction, student support services, instructional support services, administrative support services, facility maintenance, transportation, and food

services. Property taxes and State revenues finance most of these activities. Additionally, all capital and debt financing activities are reported as governmental activities.

The BCSB Leasing Corporation (Leasing Corporation), although a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Federal Education Stabilization Fund, Capital Projects- Public Education Capital Outlay and Capital Projects – Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund and major Special Revenue Funds to demonstrate compliance with the budget.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District uses an internal service fund to account for its employee supplemental insurance program. Since these services predominantly benefit governmental rather than business-type functions, the

internal service fund has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and progress in funding its obligation to provide other postemployment benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2022, compared to net position as of June 30, 2021:

Net Position, End of Year

	Governmental Activities	
	6-30-22	6-30-21
Current and Other Assets	$ 25,352,231	$ 24,976,065
Capital Assets	62,960,047	37,031,158
Total Assets	88,312,278	62,007,223
Deferred Outflows of Resources	10,045,654	11,714,476
Long-Term Liabilities	27,764,342	48,825,896
Other Liabilities	4,573,683	1,404,142
Total Liabilities	32,338,025	50,230,038
Deferred Inflows of Resources	18,771,719	2,873,767
Net Position:		
Net Investment in Capital Assets	60,813,924	30,103,890
Restricted	10,358,048	15,714,162
Unrestricted (Deficit)	(23,923,783)	(25,200,158)
Total Net Position	$ 47,248,188	$ 20,617,894

The largest portion of the District's net position is its investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other resources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing $3,973,629 in compensated absences payable, $3,844,576 in other postemployment benefits payable, $5,739,952 in estimated PECO advance payable, and $14,197,065 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2022 and June 30, 2021, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-22	6-30-21
Program Revenues:		
Charges for Services	$ 961,261	$ 915,679
Operating Grants and Contributions	3,309,332	3,215,774
Capital Grants and Contributions	24,311,900	3,063,233
General Revenues:		
Property Taxes, Levied for Operational Purposes	5,282,706	5,047,384
Property Taxes, Levied for Capital Projects	1,837,601	1,698,460
Grants and Contributions Not Restricted to Specific Programs	42,487,594	37,862,920
Unrestricted Investment Earnings	26,263	114,602
Miscellaneous	1,490	2,012,839
Total Revenues	78,218,146	53,930,891
Functions/Program Expenses:		
Instruction	26,071,690	26,938,393
Student Support Services	2,817,103	2,806,377
Instructional Media Services	474,809	589,103
Instruction and Curriculum Development Services	1,037,290	1,175,268
Instructional Staff Training Services	542,156	618,847
Instruction-Related Technology	310,348	331,177
Board	341,522	379,923
General Administration	548,810	501,213
School Administration	2,161,189	2,413,997
Facilities Acquisition and Construction	844,138	468,244
Fiscal Services	749,601	790,501
Food Services	3,035,669	3,081,379
Central Services	790,165	821,250
Student Transportation Services	3,298,222	3,263,603
Operation of Plant	4,269,447	4,423,749
Maintenance of Plant	1,163,038	1,239,173
Administrative Technology Services	659,442	778,323
Community Services	188,605	210,839
Unallocated Interest on Long-Term Debt	1,046	182
Unallocated Depreciation	1,324,871	1,342,623
Total Functions/Program Expenses	50,629,161	52,174,164
Change in Net Position	27,588,986	1,756,727
Net Position - Beginning	20,617,894	18,016,843
Adjustment to Beginning Net Position (1)	(958,692)	844,324
Net Position - Beginning, as Restated	19,659,202	18,861,167
Net Position - Ending	$ 47,248,188	$ 20,617,894

Note: (1) Adjustments to beginning net position are due to audit adjustments from the prior year and the implementation of GASB Statement No. 87, *Leases*. GASB 87 treats all leases as financings and an asset is recorded and amortized over the term of the lease.

The largest revenue source is the State of Florida (72.4 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Capital grants and contributions increased by $21,248,667 as a result of the Special Facilities Construction Account.

Grants and contributions not restricted to specific program revenues increased by $4,624,674, or 12.2 percent, primarily due to an increase in Federal Education Stabilization fund.

Property tax revenues increased by $374,463, or 5.6 percent, as a result of an increase in the gross taxable value.

Instructional expenses represent 51.5 percent of total governmental expenses in the 2021-22 fiscal year. Instruction expenses decreased $866,703 or 3.2 percent. Total governmental expenses for the District decreased by $1,545,003 or 3 percent over the prior year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by $1,438,518 during the fiscal year to $16,581,074 at June 30, 2022. Approximately 32 percent of this amount is unassigned fund balance ($5,318,902), which is available for spending at the District's discretion. The remainder of the fund balance is non-spendable, restricted, or assigned to indicate that it is (1) not in spendable form ($298,874), (2) restricted for particular purposes (10,358,048), or 3) assigned for particular purposes ($605,249).

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is $5,318,902 while the total fund balance is $8,352,148. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is approximately 14.6 percent of the total General Fund revenues, while total fund balance represents approximately 20.6 percent of total General Fund revenues. Total fund balance decreased by $201,049, or 2.4 percent, during the fiscal year.

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of $2,718,487 each and the funding was mainly used for salaries and benefits. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Public Education Capital Outlay (PECO) has a total fund balance of $377, a decrease of over the prior fiscal year. Proceeds from Special Facilities Construction Account totaled $23,083,280. These funds are restricted for the building of Legacy Elementary School.

The Capital Projects – Local Capital Improvement Fund has a total fund balance of $3,602,027, an increase of $1,821,555, or 100.9 percent, over the prior fiscal year. Revenues from local property taxes in this fund totaled $1,839,109. These funds will we used to pay the Special Facilities Construction Account Payable and are restricted for the acquisition and construction of capital assets.

Proprietary Fund

The District's proprietary fund provides the same type of information reported in the government-wide financial statements, but in more detail. Unrestricted net position of the internal service fund increased by $63,317 during the 2021-22 fiscal year to $1,119,203 at June 30, 2022.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2021-22 fiscal year, the District amended its General Fund budget primarily to adjust planned expenditures between functional categories. There were no significant variances between the original and final budgeted amounts.

Actual revenues were more than final budgeted amounts by $1,136,596, or 2.9 percent, while expenditures were $890,113, or 2.1 percent, less than final budget amounts. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by $2,101,387.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2022, is $37,031,158 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; audio-visual materials and computer software and property under capital leases.

Additional information on the District's capital assets can be found in Notes I.F.4. and III.C. to the financial statements.

Long-Term Debt

At June 30, 2022, the District had no long-term debt outstanding. The certificate of participation for the Qualified Zone Academy Bond (QZAB) of $3,190,020, was paid off during the year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Baker County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director for Support Services, Baker County District School Board, 392 South Boulevard East, Macclenny, Florida 32063.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110	21,258,478.13		21,258,478.13	0.00	0.00	0.00
Investments	1160			0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131			0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170			0.00	0.00	0.00	0.00
Due From Other Agencies	1220	3,786,296.07		3,786,296.07	0.00	0.00	0.00
Due From Insurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	0.00
Internal Balances				0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Leases Receivable	1425			0.00	0.00	0.00	0.00
Inventory	1150	298,874.37		298,874.37	0.00	0.00	0.00
Prepaid Items	1230	8,582.77		8,582.77	0.00	0.00	0.00
Long-Term Investments	1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00	0.00
Capital Assets							
Land	1310	1,677,196.41		1,677,196.41	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00	0.00	0.00
Construction in Progress	1360	29,351,518.53		29,351,518.53	0.00	0.00	0.00
Nondepreciable Capital Assets		31,028,714.94	0.00	31,028,714.94	0.00	0.00	0.00
Improvements Other Than Buildings	1320	3,811,647.51		3,811,647.51	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(2,997,765.63)		(2,997,765.63)	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	63,623,463.43		63,623,463.43	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(35,623,130.15)		(35,623,130.15)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	1,689,950.24		1,689,950.24	0.00	0.00	0.00
Less Accumulated Depreciation	1349	(1,439,904.39)		(1,439,904.39)	0.00	0.00	0.00
Motor Vehicles	1350	8,318,805.26		8,318,805.26	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(5,460,366.97)		(5,460,366.97)	0.00	0.00	0.00
Property Under Leases	1370	138,125.79		138,125.79	0.00	0.00	0.00
Less Accumulated Amortization	1379	(129,492.93)		(129,492.93)	0.00	0.00	0.00
Audiovisual Materials	1381			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388			0.00	0.00	0.00	0.00
Computer Software	1382	324,890.93		324,890.93	0.00	0.00	0.00
Less Accumulated Amortization	1389	(324,890.93)		(324,890.93)	0.00	0.00	0.00
Depreciable Capital Assets, Net		31,931,332.16	0.00	31,931,332.16	0.00	0.00	0.00
Total Capital Assets		62,960,047.10	0.00	62,960,047.10	0.00	0.00	0.00
Total Assets		88,312,278.44	0.00	88,312,278.44	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00	0.00
Pension	1940	9,426,559.00		9,426,559.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	619,095.00		619,095.00	0.00	0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		10,045,654.00	0.00	10,045,654.00	0.00	0.00	0.00
LIABILITIES							
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	7,703.63		7,703.63	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	693,096.10		693,096.10	0.00	0.00	0.00
Accounts Payable	2120	303,445.51		303,445.51	0.00	0.00	0.00
Sales Tax Payable	2260			0.00	0.00	0.00	0.00
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00	0.00	0.00
Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	30.00		30.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Pension Liability	2115			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116			0.00	0.00	0.00	0.00
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	2,873,620.01		2,873,620.01	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	666,790.61		666,790.61	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	28,997.00		28,997.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Unearned Revenues	2410			0.00	0.00	0.00	0.00
Long-Term Liabilities:							
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Leases	2315	9,119.72		9,119.72	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	400,000.00		400,000.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	112,595.00		112,595.00	0.00	0.00	0.00
Net Pension Liability	2365	48,261.00		48,261.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	5,739,952.44		5,739,952.44	0.00	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		6,309,928.16	0.00	6,309,928.16	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,573,629.08		3,573,629.08	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	3,731,981.00		3,731,981.00	0.00	0.00	0.00
Net Pension Liability	2365	14,148,804.00		14,148,804.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due in More than One Year		21,454,414.08	0.00	21,454,414.08	0.00	0.00	0.00
Total Long-Term Liabilities		27,764,342.24	0.00	27,764,342.24	0.00	0.00	0.00
Total Liabilities		32,338,025.10	0.00	32,338,025.10	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0.00
Deferred Revenue	2630			0.00	0.00	0.00	0.00
Pension	2640	16,876,307.00		16,876,307.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	1,895,412.00		1,895,412.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		18,771,719.00	0.00	18,771,719.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	60,813,923.70		60,813,923.70	0.00	0.00	0.00
Restricted For:							
Categorical Carryover Programs	2780	1,470,101.06		1,470,101.06	0.00	0.00	0.00
Food Service	2780	1,758,135.98		1,758,135.98	0.00	0.00	0.00
Debt Service	2780			0.00	0.00	0.00	0.00
Capital Projects	2780	5,295,029.55		5,295,029.55	0.00	0.00	0.00
Other Purposes	2780	1,834,781.33		1,834,781.33	0.00	0.00	0.00
Unrestricted	2790	(23,923,783.28)		(23,923,783.28)	0.00	0.00	0.00
Total Net Position		47,248,188.34	0.00	47,248,188.34	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Governmental Activities:									
Instruction	5000	26,071,690.34	286,851.86			(25,784,838.48)		(25,784,838.48)	
Student Support Services	6100	2,817,102.75				(2,817,102.75)		(2,817,102.75)	
Instructional Media Services	6200	474,809.33				(474,809.33)		(474,809.33)	
Instruction and Curriculum Development Services	6300	1,037,289.73				(1,037,289.73)		(1,037,289.73)	
Instructional Staff Training Services	6400	542,155.68				(542,155.68)		(542,155.68)	
Instruction-Related Technology	6500	310,348.13				(310,348.13)		(310,348.13)	
Board	7100	341,521.61				(341,521.61)		(341,521.61)	
General Administration	7200	548,809.79				(548,809.79)		(548,809.79)	
School Administration	7300	2,161,188.89				(2,161,188.89)		(2,161,188.89)	
Facilities Acquisition and Construction	7400	798,225.29	60.00		24,311,899.59	23,513,734.30		23,513,734.30	
Fiscal Services	7500	717,837.88				(717,837.88)		(717,837.88)	
Food Services	7600	3,093,567.58	14,078.28	3,309,332.22		229,842.92		229,842.92	
Central Services	7700	669,529.34	390,203.27			(279,326.07)		(279,326.07)	
Student Transportation Services	7800	3,311,451.64				(3,311,451.64)		(3,311,451.64)	
Operation of Plant	7900	4,354,418.49				(4,354,418.49)		(4,354,418.49)	
Maintenance of Plant	8100	1,190,521.46				(1,190,521.46)		(1,190,521.46)	
Administrative Technology Services	8200	665,194.94				(665,194.94)		(665,194.94)	
Community Services	9100	197,580.86	270,067.33			72,486.47		72,486.47	
Interest on Long-Term Debt	9200	1,046.44				(1,046.44)		(1,046.44)	
Unallocated Depreciation/Amortization Expense		1,324,870.69				(1,324,870.69)		(1,324,870.69)	
Total Governmental Activities		50,629,160.86	961,260.74	3,309,332.22	24,311,899.59	(22,046,668.31)		(22,046,668.31)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		50,629,160.86	961,260.74	3,309,332.22	24,311,899.59	(22,046,668.31)	0.00	(22,046,668.31)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00
Total Component Units		0.00	0.00	0.00	0.00				0.00
General Revenues:									
Taxes:									
Property Taxes, Levied for Operational Purposes						5,282,705.62		5,282,705.62	0.00
Property Taxes, Levied for Debt Service								0.00	0.00
Property Taxes, Levied for Capital Projects						1,837,600.92		1,837,600.92	0.00
Local Sales Taxes								0.00	0.00
Grants and Contributions Not Restricted to Specific Programs						42,487,593.95		42,487,593.95	0.00
Investment Earnings						26,263.32		26,263.32	0.00
Miscellaneous						1,490.00		1,490.00	0.00
Special Items								0.00	0.00
Extraordinary Items								0.00	0.00
Transfers								0.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers						49,635,653.81	0.00	49,635,653.81	0.00
Change in Net Position						27,588,985.50	0.00	27,588,985.50	0.00
Net Position, July 1, 2021						20,617,894.55		20,617,894.55	0.00
Adjustments to Net Position						(958,691.71)		(958,691.71)	0.00
Net Position, June 30, 2022						47,248,188.34	0.00	47,248,188.34	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	8,589,240.43	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	141,146.70	0.00	0.00	266,142.00	0.00
Due From Budgetary Funds	1141	243,290.67	0.00	0.00	11,271.07	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	166,444.19	0.00	0.00	0.00	0.00
Prepaid Items	1230	8,582.77	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		9,148,704.76	0.00	0.00	277,413.07	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		9,148,704.76	0.00	0.00	277,413.07	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	7,703.63	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	608,689.50	0.00	0.00	10,094.22	0.00
Accounts Payable	2120	160,157.51	0.00	0.00	121,177.06	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	30.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	19,976.30	0.00	0.00	126,324.54	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	19,817.25	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		796,556.94	0.00	0.00	277,413.07	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	166,444.19	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	166,444.19	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,261,552.19	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Int Accts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	2,261,552.19	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbraces	2749	174,552.98	0.00	0.00	0.00	0.00
Assigned for School Projects	2749	430,696.44	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	605,249.42	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	5,318,902.02	0.00	0.00	0.00	0.00
Total Fund Balances	2700	8,352,147.82	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		9,148,704.76	0.00	0.00	277,413.07	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Int Accts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbraces	2749	0.00	0.00	0.00	0.00	0.00
Assigned for School Projects	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Int Accts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbraces	2749	0.00	0.00	0.00	0.00	0.00
Assigned for School Projects	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	2,919,154.84	0.00	0.00	3,605,888.39	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	3,078,138.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	601,815.03	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		6,599,107.87	0.00	0.00	3,605,888.39	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		6,599,107.87	0.00	0.00	3,605,888.39	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	3,861.77	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	2,873,620.01	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	646,973.36	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		3,520,593.37	0.00	0.00	3,861.77	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	3,078,138.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		3,078,138.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	376.50	0.00	0.00	3,602,026.62	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Int Accts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	376.50	0.00	0.00	3,602,026.62	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbraces	2749	0.00	0.00	0.00	0.00	0.00
Assigned for School Projects	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	376.50	0.00	0.00	3,602,026.62	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		6,599,107.87	0.00	0.00	3,605,888.39	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	4,995,994.58	20,110,278.24
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	300,869.37	3,786,296.07
Due From Budgetary Funds	1141	0.00	0.00	0.00	136,762.39	993,139.16
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	132,430.18	298,874.37
Prepaid Items	1230	0.00	0.00	0.00	0.00	8,582.77
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	5,566,056.52	25,197,170.61
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	5,566,056.52	25,197,170.61
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	7,703.63
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	74,312.38	693,096.10
Accounts Payable	2120	0.00	0.00	0.00	22,110.94	303,445.51
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	30.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	842,976.55	993,139.16
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	2,873,620.01
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	666,790.61
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	939,399.87	5,537,825.02
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	133.86	3,078,271.86
Total Deferred Inflows of Resources		0.00	0.00	0.00	133.86	3,078,271.86
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	132,430.18	298,874.37
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	132,430.18	298,874.37
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	2,261,552.19
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	1,692,626.43	5,295,029.55
Restricted for Food Service	2729	0.00	0.00	0.00	1,758,135.98	1,758,135.98
Restricted for School Int Accts	2729	0.00	0.00	0.00	1,043,330.20	1,043,330.20
Total Restricted Fund Balances	2720	0.00	0.00	0.00	4,494,092.61	10,358,047.92
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbraces	2749	0.00	0.00	0.00	0.00	174,552.98
Assigned for School Projects	2749	0.00	0.00	0.00	0.00	430,696.44
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	605,249.42
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	5,318,902.02
Total Fund Balances	2700	0.00	0.00	0.00	4,626,522.79	16,581,073.73
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	5,566,056.52	25,197,170.61

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2022

Total Fund Balances - Governmental Funds		16,581,073.73
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		62,960,047.10
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,119,202.89
A portion of State capital outlay funding is nnot available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements.		3,078,271.86
The deferred outflows of resources and deferred inflows of resources related to pensions and other post employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds		
Deferred Outflows Related to Pensions	9,426,559.00	
Deferred Outflows Related to OPEB	619,095.00	
Deferred Inflows Related to Pensions	(16,876,307.00)	
Deferred Inflows Related to OPEB	(1,895,412.00)	(8,726,065.00)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Obligatons Under Capital Lease	(9,119.72)	
Special PECO Advance Payable	(5,739,952.44)	
Compensated Absences Payable	(3,973,629.08)	
Net Pension Liability	(14,197,065.00)	
Total OPEB Liability	(3,844,576.00)	(27,764,342.24)
Total Net Position - Governmental Activities		47,248,188.34

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	63,749.18	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	275,603.84	0.00	0.00	2,718,486.98	0.00
State Sources	3300	33,339,325.87	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,282,705.62	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		1,556,331.31	0.00	0.00	0.00	0.00
Total Local Sources	3400	6,839,036.93	0.00	0.00	0.00	0.00
Total Revenues		40,517,715.82	0.00	0.00	2,718,486.98	0.00
EXPENDITURES						
Current:						
Instruction	5000	23,093,623.87	0.00	0.00	1,364,570.70	0.00
Student Support Services	6100	2,449,885.28	0.00	0.00	216,265.89	0.00
Instructional Media Services	6200	483,257.24	0.00	0.00	19,614.14	0.00
Instruction and Curriculum Development Services	6300	689,280.22	0.00	0.00	31,157.92	0.00
Instructional Staff Training Services	6400	162,588.92	0.00	0.00	14,641.10	0.00
Instruction-Related Technology	6500	307,125.79	0.00	0.00	8,068.41	0.00
Board	7100	352,961.01	0.00	0.00	0.00	0.00
General Administration	7200	298,486.53	0.00	0.00	94,702.08	0.00
School Administration	7300	2,231,982.05	0.00	0.00	61,269.69	0.00
Facilities Acquisition and Construction	7410	289,774.51	0.00	0.00	381,064.84	0.00
Fiscal Services	7500	740,831.64	0.00	0.00	51,751.64	0.00
Food Services	7600	606.35	0.00	0.00	81,810.74	0.00
Central Services	7700	451,939.45	0.00	0.00	9,986.02	0.00
Student Transportation Services	7800	2,638,775.08	0.00	0.00	200,253.90	0.00
Operation of Plant	7900	4,255,428.40	0.00	0.00	133,083.03	0.00
Maintenance of Plant	8100	1,180,212.14	0.00	0.00	22,343.31	0.00
Administrative Technology Services	8200	668,265.20	0.00	0.00	4,965.18	0.00
Community Services	9100	196,573.40	0.00	0.00	434.47	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	35,803.50	0.00	0.00	0.00	0.00
Interest	720	858.06	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	100,773.34	0.00	0.00	22,503.92	0.00
Total Expenditures		40,629,031.98	0.00	0.00	2,718,486.98	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(111,316.16)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	1,490.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	73,152.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(164,374.35)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(89,732.35)	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(201,048.51)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	8,553,196.33	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	8,352,147.82	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	23,083,279.56	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	1,837,600.92	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		1,815.03	0.00	0.00	1,507.72	0.00
Total Local Sources	3400	1,815.03	0.00	0.00	1,839,108.64	0.00
Total Revenues		23,085,094.59	0.00	0.00	1,839,108.64	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	27,151,358.66	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		27,151,358.66	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,066,264.07)	0.00	0.00	1,839,108.64	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	3,600,442.28	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(73,152.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		3,527,290.28	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(538,973.79)	0.00	0.00	1,839,108.64	0.00
Fund Balances, July 1, 2021	2800	6,904,420.13	0.00	0.00	58,637.50	0.00
Adjustments to Fund Balances	2891	(6,365,069.84)	0.00	0.00	1,704,280.48	0.00
Fund Balances, June 30, 2022	2700	376.50	0.00	0.00	3,602,026.62	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	63,749.18
Federal Through State and Local	3200	0.00	0.00	0.00	6,440,420.03	9,434,510.85
State Sources	3300	0.00	0.00	0.00	206,732.21	56,629,337.64
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	5,282,705.62
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	1,837,600.92
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	11,664.82	11,664.82
Impact Fees	3496	0.00	0.00	0.00	541,865.87	541,865.87
Other Local Revenue		0.00	0.00	0.00	1,327,169.21	2,886,823.27
Total Local Sources	3400	0.00	0.00	0.00	1,880,699.90	10,560,660.50
Total Revenues		0.00	0.00	0.00	8,527,852.14	76,688,258.17
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	3,006,680.98	27,464,875.55
Student Support Services	6100	0.00	0.00	0.00	325,003.25	2,991,154.42
Instructional Media Services	6200	0.00	0.00	0.00	0.00	502,871.38
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	379,513.29	1,099,951.43
Instructional Staff Training Services	6400	0.00	0.00	0.00	395,471.65	572,701.67
Instruction-Related Technology	6500	0.00	0.00	0.00	13,596.97	328,791.17
Board	7100	0.00	0.00	0.00	0.00	352,961.01
General Administration	7200	0.00	0.00	0.00	171,716.27	564,904.88
School Administration	7300	0.00	0.00	0.00	3,600.00	2,296,851.74
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	670,839.35
Fiscal Services	7500	0.00	0.00	0.00	0.00	792,583.28
Food Services	7600	0.00	0.00	0.00	3,025,969.75	3,108,386.84
Central Services	7700	0.00	0.00	0.00	18,169.50	480,094.97
Student Transportation Services	7800	0.00	0.00	0.00	44,125.52	2,883,154.50
Operation of Plant	7900	0.00	0.00	0.00	0.00	4,388,511.43
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	1,202,555.45
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	673,230.38
Community Services	9100	0.00	0.00	0.00	0.00	197,007.87
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	3,190,020.00	3,225,823.50
Interest	720	0.00	0.00	0.00	0.00	858.06
Dues and Fees	730	0.00	0.00	0.00	188.38	188.38
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	600,000.00	27,751,358.66
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	55,774.77	179,052.03
Total Expenditures		0.00	0.00	0.00	11,229,830.33	81,728,707.95
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(2,701,978.19)	(5,040,449.78)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	1,490.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	3,600,442.28
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	164,374.35	237,526.35
Transfers Out	9700	0.00	0.00	0.00	0.00	(237,526.35)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	164,374.35	3,601,932.28
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(2,537,603.84)	(1,438,517.50)
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	6,999,784.03	22,516,037.99
Adjustments to Fund Balances	2891	0.00	0.00	0.00	164,342.60	(4,496,446.76)
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	4,626,522.79	16,581,073.73

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds		(1,438,517.50)
Amounts reported for *governmental activities* in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.		25,885,724.42
Special facility construction advances provide current financial resources to the governmental funds, but increase long-term liabilities in the statement of net position. This is the amount of the increase in the estimated Special PECO advance Payable in the current year.		(3,600,442.28)
Certain funds due from other agencies were not available and, therefore, not recognized as revenue in the governmental fund statements. However, under the full accrual basis of accounting, this amount is accrued and reported as revenue on the statement of activities.		1,136,495.82
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount used in the current fiscal year.		(4,301.70)
Governemental funds report District OPEB contributions as expenditures However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.		
Increase in Total OPEB Liability	(143,617.00)	
Increase in Deferred Outflow of Resources - OPEB	421,507.00	
Increase in Deferred Inflows of Resources - OPEB	(322,412.00)	(44,522.00)
Governmental funds report District penson contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
FRS Pension Contribution	2,625,277.00	
HIS Pension Contribution	471,372.00	
FRS Pension Expense	(110,126.00)	
HIS Pension Expense	(621,115.00)	2,365,408.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		3,225,823.50
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities.		63,317.24
Change in Net Position of Governmental Activities		27,588,985.50

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
ASSETS											
Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
Noncurrent assets:											
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current liabilities:											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,997.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,997.00
Long-term liabilities:											
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,997.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION											
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,119,202.89
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,119,202.89

The notes to financial statements are an integral part of this statement.
FSS 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	390,203.27
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	390,203.27
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,585.13
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,585.13
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,618.14
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,699.10
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,699.10
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,317.24
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,317.24
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,055,885.65
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,119,202.89

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	390,203.27
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(332,898.13)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,305.14
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,699.10
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,699.10
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,004.24
Cash and cash equivalents - July 1, 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,195.65
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,618.14
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,313.00)
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,313.00)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,305.14
Noncash investing, capital and financing activities:										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ADDITIONS					
Miscellaneous	3495				0.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2022

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Long-Term Liabilities:					
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
Restricted For:					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2021	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	0.00

The notes to financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Baker County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Baker County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Baker County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component unit is included within the District's reporting entity:

Blended Component Unit. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District. The Baker County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying

basic financial statements. Separate financial statements for the Leasing Corporation are not published.

C. **Basis of Presentation: Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund. Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. **Basis of Presentation: Fund Financial Statements**

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component unit. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Federal Education Stabilization Fund – to account for the Education Stabilization Funds for the COVID pandemic.
- Capital Projects – Public Education Capital Outlay – to account for the proceeds of Special Facilities Construction Account appropriations to be used to construct a new elementary school.
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases, and sinking fund payments on QZAB.

Additionally, the District reports the following proprietary fund type:

- Internal Service Fund – to account for the District's individual self-insurance programs.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs

during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, transfers between the funds are eliminated in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 30 days of fiscal year-end). Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund is reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in the SBA for participation in the Florida PRIME investment pool created by Sections 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

/Types and amounts of investments held at fiscal year-end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at average invoice price, except that the United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when purchased during the fiscal year and then adjusted at fiscal year-end to reflect year-end physical inventories.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated

historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Improvements Other Than Buildings	10 - 20 years
Buildings and Fixed Equipment	20 - 50 years
Furniture, Fixtures, and Equipment	5 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. **Pensions**

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. **Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be

recognized as an outflow of resources (expense) until then. The District has only one item that qualifies for reporting in this category. The deferred outflows of resources related to pensions is discussed in a subsequent note.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are discussed in separate notes.

In addition to liabilities, the statement of net position and the governmental funds balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

8. **Net Position Flow Assumption**

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. **Fund Balance Flow Assumptions**

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. **Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed balance at June 30, 2022.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent fiscal year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In addition, the Board has adopted Policy 7.010, *School Budget System*, which provides that if feasible, at least 5 percent of the recurring expenditure budget be reserved for unforeseen events including, but not limited to, revenue and student enrollment projection shortfalls.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. Such amendments may impact funding allocations for subsequent fiscal years. The FDOE may also adjust subsequent fiscal period

allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the Educational Facilities Securities Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

Pursuant to Section 1013.64, Florida Statutes, the District received a special allocation in the 2020-21 fiscal year for specific construction needs through the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account. As a condition for receiving these funds, other construction funding must be pledged for the project, including 1.5 mills of the capital outlay millage levied pursuant to Section 1011.71(2), Florida Statutes, for the following 3 fiscal years. During the 3-year period, reductions to the special allocations are made to the extent of collections from the required pledged sources.

A schedule of revenue from State sources for the current fiscal year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Baker County Property Appraiser, and property taxes are collected by the Baker County Tax Collector.

The Board adopted the 2021 tax levy on September 7, 2021. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid

taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Baker County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current fiscal year are presented in a subsequent note.

4. **Educational Impact Fees**

Baker County (County) imposes an educational impact fee based on an ordinance adopted by the County Commission in 2006. The educational impact fee is collected for most new residential construction by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and are not to be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction costs; furniture and equipment; and payment of principal, interest, and related costs of indebtedness necessitated by new residential development.

5. **Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

6. **Compensated Absences**

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

7. **Proprietary Fund Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service fund is charges for employee health insurance premiums. Operating expenses include insurance claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. ACCOUNTING CHANGE

A. GASB Statement No. 87

For the 2021-22 fiscal year, the District implemented GASB Statement No. 87, *Leases.* GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the District's 2021-22 financial statements and had an effect on the beginning net position of the Governmental Activities. As such, the beginning net position of the Governmental Activities was reduced by 1,758.91.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2022, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	50 Day Average	$ 390,916.48

Notes: (1) This investment is reported as a cash equivalent for financial statement reporting purpose

- Fair Value Measurement

  The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

- Interest Rate Risk

  Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

  Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

  For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board (State Board of Administration) can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measure for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 20212 there were no redemption fees, maximum transaction amounts, or any requirements that serve to limit a participant's daily access to 100 percent of their account value.

- Credit Risk

  Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds [Florida PRIME], or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida

Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that limits its investment choices.

The District's investment in Florida PRIME is rated AAAm by Standard & Poor's.

- Custodial Credit Risk

  Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a secured vault. The District does not have a formal investment policy that addresses custodial credit risk.

- Concentration of Credit Risk

  Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not have a formal investment policy that limits the amount the District may invest in any one issuer.

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	$ 1,677,196.41		-	1,677,196.41
Construction in Progress	1,600,159.87	27,751,358.66		29,351,518.53
Total Capital Assets Not Being Depreciated	3,277,356.28	27,751,358.66	-	31,028,714.94
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	3,782,258.01	29,389.50		3,811,647.51
Buildings and Fixed Equipment	63,621,051.63	6,751.80	4,340.00	63,623,463.43
Furniture, Fixtures, and Equipment	1,702,697.75	11,857.49	24,605.00	1,689,950.24
Motor Vehicles	8,318,805.26			8,318,805.26
Audio Visual Materials and Computer Software	338,191.68		13,300.75	324,890.93
Property Under Capital Lease	138,125.79			138,125.79
Total Capital Assets Being Depreciated	77,901,130.12	47,998.79	42,245.75	77,906,883.16
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,965,209.54	32,556.09		2,997,765.63
Buildings and Fixed Equipment	34,397,755.69	1,229,714.46	4,340.00	35,623,130.15
Furniture, Fixtures, and Equipment	1,394,194.95	70,314.44	24,605.00	1,439,904.39
Motor Vehicles	4,913,850.38	546,516.59		5,460,366.97
Audio Visual Materials and Computer Software	338,191.68		13,300.75	324,890.93
Property Under Capital Lease	94,961.48	34,531.45		129,492.93
Total Accumulated Depreciation	44,104,163.72	1,913,633.03	42,245.75	45,975,551.00
Total Capital Assets Being Depreciated, Net	33,796,966.40	(1,865,634.24)	-	31,931,332.16
Governmental Activities Capital Assets, Net	$ 37,074,322.68	$ 25,885,724.42	$ -	$ 62,960,047.10

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	$ 546,516.59
Unallocated	1,324,870.69
Total Depreciation Expense - Governmental Activities	$ 1,871,387.28

D. Retirement Plans

1. Florida Retirement System (FRS) – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled $731,241 for the fiscal year ended June 30, 2022

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* – Members who hold specified elective offices in local government.
- *Senior Management Service* – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each

year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	Employer (1)
FRS, Regular	3.00	10.82
FRS, Elected County Officers	3.00	51.42
FRS, Senior Management Service	3.00	29.01
DROP - Applicable to Members from All of the Above Classes	0.00	18.34
FRS, Reemployed Retiree	(2)	(2)

Notes: (1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.
(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled $2,658,661 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of $4,609,016 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.061015349 percent, which was a increase of 0.004006297 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the Plan pension expense of $110,126. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 789,993	$ -
Change of assumptions	3,153,717	-
Net difference between projected and actual earnings on FRS pension plan investments		16,079,699
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	1,208,917	268,390
District FRS contributions subsequent to the measurement date	2,625,277	-
Total	$ 7,777,904	$ 16,348,089

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $2,625,277, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2023	$ (2,031,915)
2024	(2,292,832)
2025	(3,069,321)
2026	(3,981,382)
2027	179,989
Thereafter	-
Total	$ (11,195,461)

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	6.8 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table which varies by member category and sex, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	100%			
Assumed inflation - Mean			2.40%	1.20%

Note: (1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2021 valuation was unchanged from the prior year.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
District's proportionate share of the net pension liability	$ 20,611,829	$ 4,609,016	$ (8,767,541)

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan. At June 30, 2022, the District did not have any outstanding amount of contributions to the Pension Plan required for the fiscal year ended June 30, 2022.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida

Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive an HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled $471,372 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions. At June 30, 2022, the District reported a net pension liability of $9,588,049 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021, and update procedures were used to determine the net pension liabilities as of June 30, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.078164483 percent, which was an increase of 0.000196384 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2022, the District recognized the HIS Plan pension expense of $621,115. In addition, the District reported deferred outflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and actual Experience	$ 320,840	$ 4,016
Change of assumptions	753,406	395,052
Net difference between projected and actual earnings on HIS pension plan investments	9,995	-
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	93,042	129,151
District HIS contributions subsequent to the measurement date	471,372	-
Total	$ 1,648,655	$ 528,219

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling $471,372, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2023	$ 147,437
2024	37,396
2025	120,270
2026	180,023
2027	138,085
Thereafter	25,851
Total	$ 649,062

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Municipal bond rate	2.16 percent

Mortality rates were based on the Generational PUB-2010 with Projected Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 2.16 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to

discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.5 percent to 2.21 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.21 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
District's proportionate share of the net pension liability	$ 11,084,713	$ 9,588,049	$ 8,361,867

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan. At June 30, 2022, the District did not have any outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2022.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded

through an employer contribution of 0.06 percent of payroll and by forfeited benefits of investment Plan members. Allocations to the Investment Plan member accounts during the 2021-22 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Non-vested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled $644,923 for the fiscal year ended June 30, 2022.

Payables to the Investment Plan. At June 30, 2022, the District did not have any outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2022.

E. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, dental, and life insurance

coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare cost. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended by action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The OPEB Plan provides healthcare, prescription drug, dental, and life insurance benefits for retirees and their dependents. In addition to the implicit subsidy described above, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees pursuant to Board approval on July 16, 2007. Under this incentive, retirees receive contributions based on their years of service ranging from $169.81 per month for 10 to 19 years of service to $212.56 per month for 30 years or more of service. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Employees Covered by Benefit Terms. At July 1, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	271
Active Employees	600
Total	871

Total OPEB Liability. The District's total OPEB liability of $3,844,576 was measured as June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4 percent
Salary Increase	3 percent, including inflation
Discount Rate	3.69 percent, 20-Year AA Municipal Bonds
Municipal Bond Rate Basis	Fidelity's 20-Year Municipal General Obligation AA Index
Mortality Rates	PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) mortality tables with Projection Scale MP-2020
Healthcare Cost Trend Rates	3.38 percent for fiscal year 2022, ultimately increasing to a rate of 5 percent in 2028.
Plan Participation of Future Retirees	40 percent of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

Changes to the Total OPEB Liability.

	Total OPEB Liability
Balance as of 6/30/21	$ 3,700,959
Charges for the Fiscal Year:	
Service Cost	318,130
Interest on the Total OPEB Liability	76,086
Difference Between Expected and Actual Experience	502,824
Changes in Assumptions/Inputs	(640,828)
Change in Benefit Terms	-
Benefit Payments	(112,595)
Administrative Expense	-
Net Changes	143,617
Balance at 6/30/22	3,844,576

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.69%) or 1 percentage point higher (4.69%) than the current discount rate:

	Decrease 2.69%	Discount Rate 3.69%	Decrease 4.69%
Total OPEB Liability	4,236,917	3,844,576	3,493,035

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trends Rates. The following tables presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (2.38 percent increasing to 4 percent) or 1 percentage point higher (4.38 percent increasing to 5 percent) than the current healthcare cost trend rates:

	1% Decrease (2.38% increasing to 4%)	Healthcare cost Trend rate (3.38% increasing to 5%)	1% Increase (4.38% increasing to 6%)
Total OPEB Liability	3,465,376	3,844,576	4,305,219

OPEB Expense and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2022, the District recognized OPEB expense of $157,116. At June 30, 2022, the District reported deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows	Deferred Inflows
Differences between actual and expected experience	$ 448,988	$ 724,623
Changes of assumptions or other inputs	170,107	1,170,789
Employer amounts for OPEB subsequent to measurement date	-	-
Total	$ 619,095	$ 1,895,412

The amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	Amount
2022	(237,099)
2023	(237,099)
2024	(237,053)
2025	(236,825)
2026	(236,825)
Thereafter	(91,414)
Total	$ (1,276,315)

F. Construction and Other Significant Commitments

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next fiscal year's appropriations are likewise encumbered.

Major Funds				
General	Special Revenue - Federal Education Stabilization Funds	Capital Projects - Public Education Capital Outlay (PECO)	Nonmajor Governmental Funds	Total Governmental Funds
$ 436,505	$ 719,429	$ 8,628,537	$ 14,918	$ 9,799,389

At June 30, 2022 the encumbrances for the Capital Projects – Public Education Capital Outlay (PECO) Fund exceeded the total fund balance by $8,628,160.83. The encumbrances are expected to be honored using the resources received in the subsequent fiscal year from the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account.

Construction Contracts. Encumbrances include the following major construction contract commitments at fiscal year-end:

Project	Contract Amount	Completed to Date	Balance Committed
New Legacy Elementary School:			
Architect	$ 2,047,896.67	$ 2,047,896.67	$ -
Contractor	34,710,113.00	$ 26,081,575.67	$ 8,628,537.33
			-
Total	$ 36,758,009.67	$ 28,129,472.34	$ 8,628,537.33

G. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; pandemics; and natural disasters. The Baker County District School Board is a member of the North East Florida Educational Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Consortium. Section

1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Putnam County District School Board serves as fiscal agent for the Consortium.

The Board contracted with commercial insurance companies to provide employee group health insurance and a hospital indemnity plan. In addition, the Board has established self-insurance plans to provide District employees with supplemental dental, disability, and vision coverage. The dental plan is for District employees and retirees, and their dependents, and the disability and vision plans are for District employees. The plans are administered through an internal service fund. Under the dental and vision plans, the Board contributes employee premiums as a fringe benefit. Employee dependent coverage and other coverage for retirees and their dependents are by prepaid premium.

The claims liability of $28,997 is reported in the internal service fund at June 30, 2022, to cover estimated incurred, but not reported, insurance claims payable of the employee supplemental insurance plans. The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program.

Fiscal Year	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2020-21	37,725	390,161	(394,576)	33,310
2021-22	33,310	328,585	(332,898)	28,997

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

H. Long-Term Liabilities

1. Lease Payable

The class and amounts of lease asset are as follows:

	Asset Balances
Copiers	8,632.00
Total	$ 8,632.00

Future minimum lease payments and the present value of the minimum lease payments as of June 30 are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2023	$ 9,165.39	$ 9,119.75	$ 45.64
Total Minimum Lease Payments	$ 9,165.39	$ 9,119.75	$ 45.64

2. Special Facilities Construction Account Payable

The liability at June 30, 2022, of $5,739,952 represents the amount of the Special Facilities Construction Account allocation expected to be replaced by other District capital outlay sources that are committed under Section 1013.64, Florida Statutes, for funding specific construction needs. The liability is expected to be retired by the close of the 2022-23 fiscal year.

3. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
Governmental Activities					
COP- Lease-Purchase Payable	3,190,020.00		3,190,020.00	-	-
Obligations Under Capital Lease	44,923.22		35,803.50	9,119.72	9,119.72
Special Facilities Construction Account Payable	2,139,510.16	3,600,442.28		5,739,952.44	5,739,952.44
Compensated Absences Payable	3,969,327.38	366,134.66	361,832.96	3,973,629.08	400,000.00
Pension Payable	34,228,341.00	68,271.00	20,099,547.00	14,197,065.00	48,261.12
Other Postemployment Benefits Payable (Note 1)	3,700,960.00	143,616.00		3,844,576.00	112,595.00
Total Governmental Activities	47,273,081.76	4,178,463.94	23,687,203.46	27,764,342.24	6,309,928.28

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in the Fund Balance Policies note disclosure, fund balances may be classified as follows:

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

J. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund Receivables	Interfund Payables
Major:		
General	$ 243,290.67	$ 19,976.30
Special Revenue:		
Federal Education Stabilization Fund	11,271.07	126,324.54
Capital Projects:		
Public Education Capital Outlay	601,815.03	
Local Capital Improvement Funds		3,861.77
Nonmajor Governmental	136,762.39	842,976.55
Total	$ 993,139.16	$ 993,139.16

These interfund amounts primarily represent loans to cover temporary cash deficits in pooled accounts and expenditures incurred prior to reimbursements from outside parties. These amounts are expected to be repaid within one fiscal year.

K. Revenues and Expenditures/Expenses

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2020-21 fiscal year:

Source	Amount
Florida Education Finance Program	$ 27,549,268.00
Categorical Educational Program - Class Size Reduction	4,692,493.00
Voluntary PreKindergarten Program	334,500.72
Special Facilities Construction Account (Public Education Capital Outlay)	23,010,127.56
Motor Vehicle License Tax (Capital Outlay and Debt Service)	165,276.21
Education Facilities Security Grant	73,152.00
Workforce Development Program	166,406.00
Miscellaneous	638,114.15
Total	$ 56,629,337.64

Accounting policies relating to certain State revenue sources are described in note I.G.2.

2. **Property Taxes**

The following is a summary of millages and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

GENERAL FUND	Millages	Taxes Levied
Nonvoted School Tax:		
Required Local Effort	3.564	$ 4,222,412.00
Basic Discretionary Local Effort	0.748	$ 886,186.00
CAPITAL PROJECTS FUNDS		
Nonvoted Tax:		
Local Capital Improvements	1.500	$ 1,777,110.00
Total	5.812	$ 6,885,708.00

L. **Interfund Transfers**

The following is a summary of interfund transfers reported in the fund financial statements:

Funds	Interfund Transfers In	Interfund Transfers Out
Major:		
General Fund	$ 73,152	$ 164,374
Capital Projects:		
Public Education Capital Outlay		73,152
Non-Major Governmental	164,374	-
Total	$ 237,526	$ 237,526

The transfer from the General Fund to the Debt Service – Other Debt Service Fund was for the required annual QZAB sinking fund deposit.

Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	318,130	205,992	199,992	194,167	183,022
Interest	76,086	89,919	158,937	152,903	147,204
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	502,824	(205,657)	(896,342)	-	(2,143)
Changes of assumptions or other inputs	(640,828)	225,068	(943,902)		
Benefit Payments	(112,595)	(157,081)	(147,771)	(155,701)	(142,845)
Net Change in total OPEB liability	143,617	158,241	(1,629,086)	191,369	185,238
Total OPEB Liability - beginning	3,700,959	3,542,718	5,171,804	4,980,435	4,795,198
Total OPEB Liability - ending	3,844,576	3,700,959	3,542,718	5,171,804	4,980,436
Covered-Employee Payroll	23,948,506	25,470,686	24,873,717	21,414,004	21,309,863
Total OPEB Liabiity as a percentage of covered-employee payroll	16.1%	14.5%	14.2%	24.2%	23.4%

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan (1)

	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the FRS net pension liability	0.061015349%	0.057009052%	0.055961584%	0.056839648%	0.057291468%	0.059877767%	0.066298006%	0.068752689%
District's proportionate share of the FRS net pension liability	$ 4,609,016	$ 24,708,563	$ 19,272,390	$ 17,120,397	$ 16,946,432	$ 15,119,183	$ 8,563,277	$ 4,194,925
District's covered-employee payroll	$ 24,394,838	$ 27,681,145	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
District's proportionate share of the FRS net pension liability as a percentage of its covered-employee payroll	18.89%	89.26%	74.44%	68.17%	67.94%	61.36%	34.83%	17.02%
FRS Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.39%	84.88%	92.00%	96.09%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

Schedule of District Contributions – Florida Retirement System Pension Plan (1)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	$ 2,658,661	$ 2,433,513	$ 1,924,579	$ 1,760,907	$ 1,619,884	$ 1,491,438	$ 1,460,215	$ 1,616,402	$ 1,505,976
FRS contributions in relation to the contractually required contribution	(2,658,661)	(2,433,513)	(1,924,579)	(1,760,907)	(1,619,884)	(1,491,438)	(1,460,215)	(1,616,402)	(1,505,976)
FRS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 28,394,838	$ 27,681,145	$ 27,073,591	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
FRS contributions as a percentage of covered-employee payroll	9.36%	8.79%	7.11%	6.80%	6.45%	5.98%	5.93%	6.58%	6.11%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan (1)

	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the HIS net pension liability	0.078164483%	0.077968099%	0.077403197%	0.076889837%	0.078245795%	0.079665030%	0.080976849%	0.082922229%
District's proportionate share of the HIS net pension liability	$ 9,588,049	$ 9,519,778	$ 8,660,643	$ 8,136,107	$ 8,366,401	$ 9,284,629	$ 8,258,365	$ 7,753,431
District's covered-employee payroll	$ 28,394,838	$ 27,073,591	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
District's proportionate share of the HIS net pension liability as a percentage of its covered-employee payroll	33.77%	35.16%	33.45%	32.41%	33.54%	37.68%	33.59%	31.46%
HIS Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

Schedule of District Contributions – Health Insurance Subsidy Pension Plan (1)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required HIS contribution	$ 471,354	$ 459,507	$ 449,422	$ 429,812	$ 416,976	$ 414,099	$ 408,334	$ 309,544	$ 284,064
HIS contributions in relation to the contractually required contribution	(471,354)	(459,507)	(449,422)	(429,812)	(416,976)	(414,099)	(408,334)	(309,544)	(284,064)
HIS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 28,394,838	$ 27,681,145	$ 27,073,591	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
HIS contributions as a percentage of covered-employee payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

1. **Budgetary Basis of Accounting**

   The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

   - Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
   - Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
   - Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
   - Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

2. **Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios**

   No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay benefits.

   Changes of Assumptions. The discount rate used to determine total OPEB liability was increased from 1.92 percent to 3.69 percent.

3. **Schedule on Net pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan**

   Changes of Assumptions. The long-term expected rate of return remained unchanged from the prior year at to 6.8 percent, and the active member mortality assumption was updated.

4. **Schedule of Net Pension Liability and Schedule of Contributions – health Insurance subsidy Pension Plan**

   Changes of Assumptions. The municipal bond rate used to determine total pension liability was decreased from 2.21 percent to 2.16 percent.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	65,000.00	65,000.00	63,749.18	(1,250.82)
Federal Through State and Local	3200	165,000.00	165,000.00	275,603.84	110,603.84
State Sources	3300	33,371,523.00	33,371,523.00	33,339,325.87	(32,197.13)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,108,597.00	5,108,597.00	5,282,705.62	174,108.62
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		671,000.00	671,000.00	1,556,331.31	885,331.31
Total Local Sources	3400	5,779,597.00	5,779,597.00	6,839,036.93	1,059,439.93
Total Revenues		39,381,120.00	39,381,120.00	40,517,715.82	1,136,595.82
EXPENDITURES					
Current:					
Instruction	5000	23,439,831.00	23,245,742.00	23,093,623.87	152,118.13
Student Support Services	6100	2,438,993.00	2,453,993.00	2,449,885.28	4,107.72
Instructional Media Services	6200	576,445.00	576,445.00	483,257.24	93,187.76
Instruction and Curriculum Development Services	6300	770,875.00	770,875.00	689,280.22	81,594.78
Instructional Staff Training Services	6400	159,156.00	162,656.00	162,588.92	67.08
Instruction-Related Technology	6500	307,525.00	307,525.00	307,125.79	399.21
Board	7100	389,475.00	389,475.00	352,961.01	36,513.99
General Administration	7200	326,345.00	326,345.00	298,486.53	27,858.47
School Administration	7300	2,347,760.00	2,347,760.00	2,231,982.05	115,777.95
Facilities Acquisition and Construction	7410	22,000.00	322,000.00	289,774.51	32,225.49
Fiscal Services	7500	786,600.00	786,600.00	740,831.64	45,768.36
Food Services	7600	22,000.00	22,000.00	606.35	21,393.65
Central Services	7700	514,750.00	514,750.00	451,939.45	62,810.55
Student Transportation Services	7800	2,669,600.00	2,669,600.00	2,638,775.08	30,824.92
Operation of Plant	7900	4,325,179.00	4,325,179.00	4,255,428.40	69,750.60
Maintenance of Plant	8100	1,218,000.00	1,218,000.00	1,180,212.14	37,787.86
Administrative Technology Services	8200	823,900.00	823,900.00	668,265.20	155,634.80
Community Services	9100	216,300.00	216,300.00	196,573.40	19,726.60
Debt Service: (Function 9200)					
Redemption of Principal	710	164,411.00	40,000.00	35,803.50	4,196.50
Interest	720			858.06	(858.06)
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			100,773.34	(100,773.34)
Total Expenditures		41,519,145.00	41,519,145.00	40,629,031.98	890,113.02
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,138,025.00)	(2,138,025.00)	(111,316.16)	2,026,708.84
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			1,490.00	1,490.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			73,152.00	73,152.00
Transfers Out	9700	(164,411.00)	(164,411.00)	(164,374.35)	36.65
Total Other Financing Sources (Uses)		(164,411.00)	(164,411.00)	(89,732.35)	74,678.65
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(2,302,436.00)	(2,302,436.00)	(201,048.51)	2,101,387.49
Fund Balances, July 1, 2021	2800	8,553,196.33	8,553,196.33	8,553,196.33	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	6,250,760.33	6,250,760.33	8,352,147.82	2,101,387.49

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR
For the Fiscal Year Ended June 30, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR
For the Fiscal Year Ended June 30, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	4,171,296.49	5,331,936.84	2,718,486.98	(2,613,449.86)
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		4,171,296.49	5,331,936.84	2,718,486.98	(2,613,449.86)
EXPENDITURES					
Current:					
Instruction	5000	1,337,388.48	1,802,806.26	1,364,570.70	438,235.56
Student Support Services	6100	194,399.23	269,515.86	216,265.89	53,249.97
Instructional Media Services	6200		19,614.14	19,614.14	0.00
Instruction and Curriculum Development Services	6300	12,000.00	31,157.92	31,157.92	0.00
Instructional Staff Training Services	6400	23,322.00	29,952.02	14,641.10	15,310.92
Instruction-Related Technology	6500		8,068.41	8,068.41	0.00
Board	7100			0.00	0.00
General Administration	7200	194,530.00	244,930.33	94,702.08	150,228.25
School Administration	7300	2,018.45	61,269.69	61,269.69	0.00
Facilities Acquisition and Construction	7410	2,350,000.00	2,359,993.92	381,064.84	1,978,929.08
Fiscal Services	7500		51,751.64	51,751.64	0.00
Food Services	7600		81,810.74	81,810.74	0.00
Central Services	7700		9,986.02	9,986.02	0.00
Student Transportation Services	7800	23,575.49	200,253.90	200,253.90	0.00
Operation of Plant	7900	34,062.84	133,083.03	133,083.03	0.00
Maintenance of Plant	8100		22,343.31	22,343.31	0.00
Administrative Technology Services	8200		4,965.18	4,965.18	0.00
Community Services	9100		434.47	434.47	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			22,503.92	(22,503.92)
Total Expenditures		4,171,296.49	5,331,936.84	2,718,486.98	2,613,449.86
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF __BAKER___COUNTY
For the Fiscal Year Ended June 30, __2022__

Email completed form to:
OFERSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

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The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 2022 , was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on __SEPTEMBER 6, 2022___ (date).

_____ SEPTEMBER 6, 2022
Signature of District School Superintendent Signature Date

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	63,749.18
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	63,749.18
Federal Through State and Local:		
Medicaid	3202	121,779.69
National Forest Funds	3255	130,862.62
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	22,961.53
Total Federal Through State and Local	3200	275,603.84
State:		
Florida Education Finance Program (FEFP)	3310	27,549,268.00
Workforce Development	3315	166,406.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	10,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,498.85
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	255,500.00
State Forest Funds	3342	1,004.68
State License Tax	3343	15,952.42
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	4,692,493.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	334,500.72
Preschool Projects	3372	44,895.55
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	266,806.65
Total State	3300	33,339,325.87
Local:		
District School Taxes	3411	5,282,705.62
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	13,633.40
Interest on Investments	3431	15,531.55
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	33,129.44
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	5,645.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	5,679.20
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	60.00
Postsecondary Lab Fees	3465	846.50
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,985.05
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	271,636.11
School-Age Child Care Fees	3473	270,067.33
Other Schools, Courses and Classes Fees	3479	60.00
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	6,814.00
Receipt of Federal Indirect Cost Rate	3494	260,970.45
Other Miscellaneous Local Sources	3495	95,764.42
Refunds of Prior Year's Expenditures	3497	486,382.15
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	87,126.71
Total Local	3400	6,839,036.93
Total Revenues	3000	40,517,715.82

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	15,959,835.14	5,098,466.62	659,649.55	804.71	608,596.10	59,219.97	707,051.78	23,093,623.87
Student Support Services	6100	1,850,728.58	529,214.66	28,992.06		14,858.77	1,832.94	24,258.27	2,449,885.28
Instructional Media Services	6200	341,743.72	124,922.95	121.61		2,858.50	11,160.69	2,449.77	483,257.24
Instruction and Curriculum Development Services	6300	505,724.59	178,405.73	2,606.06		1,969.42	464.44	109.98	689,280.22
Instructional Staff Training Services	6400	91,929.15	23,760.50	39,599.02		1,189.40		6,110.85	162,588.92
Instruction-Related Technology	6500	217,263.62	65,651.17	24,211.00					307,125.79
Board	7100	146,735.00	122,906.68	57,948.09		252.00	139.99	24,979.25	352,961.01
General Administration	7200	201,842.10	50,033.10	27,889.94		3,006.85	4,658.79	11,055.75	298,486.53
School Administration	7300	1,683,389.54	526,154.88	4,542.49		8,692.77	2,375.32	6,927.05	2,231,982.05
Facilities Acquisition and Construction	7410			213,249.22			76,525.29		289,774.51
Fiscal Services	7500	508,771.47	186,921.00	39,094.76		5,431.41	133.00	480.00	740,831.64
Food Services	7600	550.00	56.35						606.35
Central Services	7700	229,834.68	93,576.58	71,648.25		49,810.37	2,359.56	4,710.01	451,939.45
Student Transportation Services	7800	1,513,504.47	508,104.97	39,561.06	358,893.08	146,811.19	3,509.55	68,390.76	2,638,775.08
Operation of Plant	7900	1,428,546.04	548,273.34	747,484.58	994,569.89	161,548.57	4,300.49	370,705.49	4,255,428.40
Maintenance of Plant	8100	486,141.32	140,561.61	299,624.22		238,349.67	15,415.32	220.00	1,180,212.14
Administrative Technology Services	8200	172,255.30	54,479.24	381,367.30		14,040.59	45,972.77	150.00	668,265.20
Community Services	9100	107,783.15	25,899.50	323.50		14,892.65		47,674.60	196,573.40
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						100,773.34		100,773.34
Debt Service: (Function 9200)									
Redemption of Principal	710							35,803.50	35,803.50
Interest	720							858.06	858.06
Total Expenditures		25,446,577.87	8,277,388.88	2,637,913.71	1,354,267.68	1,272,208.26	328,741.46	1,311,935.12	40,629,031.98
Excess (Deficiency) of Revenues Over Expenditures									(111,316.16)

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,490.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	73,152.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	73,152.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	(164,374.35)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(164,374.35)
Total Other Financing Sources (Uses)		(89,732.35)
Net Change In Fund Balance		(201,048.51)
Fund Balance, July 1, 2021	2800	8,553,196.33
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	166,444.19
Restricted Fund Balance	2720	2,261,552.19
Committed Fund Balance	2730	
Assigned Fund Balance	2740	605,249.42
Unassigned Fund Balance	2750	5,318,902.02
Total Fund Balances, June 30, 2022	2700	8,352,147.82

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,108,018.44
School Breakfast Reimbursement	3262	705,002.10
Afterschool Snack Reimbursement	3263	21,242.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	361,960.54
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	71,653.14
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,267,876.22
State:		
School Breakfast Supplement	3337	18,444.00
School Lunch Supplement	3338	23,012.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	41,456.00
Local:		
Interest on Investments	3431	1,402.15
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	9,711.97
Student and Adult á la Carte Fees	3454	390.90
Student Snacks	3455	1,561.95
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	2,413.46
Refunds of Prior Year's Expenditures	3497	351.24
Total Local	3400	15,831.67
Total Revenues	3000	3,325,163.89

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	863,638.09
Employee Benefits	200	307,363.19
Purchased Services	300	65,191.34
Energy Services	400	13,266.63
Materials and Supplies	500	1,658,122.91
Capital Outlay	600	4,909.34
Other	700	113,478.25
Other Capital Outlay (Function 9300)	600	8,208.97
Total Expenditures		3,034,178.72
Excess (Deficiency) of Revenues Over Expenditures		290,985.17
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		290,985.17
Fund Balance, July 1, 2021	2800	1,599,580.99
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	132,430.18
Restricted Fund Balance	2720	1,758,135.98
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	1,890,566.16

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2022

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	119,739.41
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,133,654.86
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	135,720.40
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,369,235.61
Teacher and Principal Training and Recruiting - Title II, Part A	3225	217,276.72
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	196,916.81
Total Federal Through State and Local	3200	3,172,543.81
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	3,172,543.81

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,045,622.47	311,434.23	189,052.90		102,491.47	76,438.73	48,731.77	1,773,781.56
Student Support Services	6100	199,728.87	50,702.75	5,238.86		69,332.77			325,003.75
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	269,187.13	65,939.84	38,264.81		1,060.59		5,060.92	379,513.29
Instructional Staff Training Services	6400	288,398.28	79,353.72	9,663.25		5,929.65		12,216.75	395,471.65
Instruction-Related Technology	6500	11,813.12	1,783.85						13,596.97
Board	7100								0.00
General Administration	7200							171,716.37	171,716.37
School Administration	7300			3,600.00					3,600.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	247.66	45.74	12,797.04				4,078.16	18,169.60
Student Transportation Services	7800	32,718.19	11,407.33						44,125.52
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9200						47,565.80		47,565.80
Total Expenditures		1,847,675.72	519,667.46	259,627.76	0.00	178,814.48	124,004.53	242,803.97	3,172,543.91
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	314086.37	25472.33	1365012.92		1013446.10	469.26	2,718,486.98
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	314,086.37	25,472.33	1,365,012.92	0.00	1,013,446.10	469.26	2,718,486.98
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	314,086.37	25,472.33	1,365,012.92	0.00	1,013,446.10	469.26	2,718,486.98

ESE 348

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 9
Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	81,284.56	13,288.69	330.60		42,817.07	147,098.00		284,818.92
Student Support Services	6100	12,391.48	2,319.43			614.48			15,325.39
Instructional Media Services	6200	250.00	17.44						267.44
Instruction and Curriculum Development Services	6300	125.00	9.51						134.51
Instructional Staff Training Services	6400	500.00	37.03						537.03
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	1,350.39	249.41						1,599.80
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			2,000.00					2,000.00
Student Transportation Services	7800				246.44				246.44
Operation of Plant	7900	2,154.88	527.63					6,574.33	9,256.84
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		98,056.31	16,349.14	2,330.60	246.44	43,431.55	147,098.00	6,574.33	314,886.37
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2022	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,604.77	292.07		1,896.84
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7300								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	15,668.53	2,882.14		5,024.83				23,575.49
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		15,668.53	2,882.14	0.00	5,024.83	1,604.77	292.07	0.00	25,472.33
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2022	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current									
Instruction	5000	346,516.06	70,906.01	1,273.52		11,739.08	139,909.00		570,343.66
Student Support Services	6100	105,121.50	17,019.86	617.02		2,336.45	616.20		126,595.03
Instructional Media Services	6200	10,212.82	791.01						11,003.83
Instruction and Curriculum Development Services	6300	16,653.67	1,273.99						17,927.66
Instructional Staff Training Services	6400	5,420.92	597.19					1,993.97	8,011.08
Instruction-Related Technology	6500	4,245.05	324.73						4,569.78
Board	7100								0.00
General Administration	7200	2,612.34	199.84					41,489.57	44,301.75
School Administration	7300	27,439.57	2,098.32						29,537.89
Facilities Acquisition and Construction	7410						347,701.82		347,701.82
Fiscal Services	7500	10,449.36	799.36						11,248.72
Food Services	7600	36,573.76	2,797.36						39,370.82
Central Services	7700	3,918.51	299.76						4,218.27
Student Transportation Services	7800	61,389.99	4,696.24						66,086.23
Operation of Plant	7900	53,552.97	4,096.72	10,990.00					68,639.69
Maintenance of Plant	8100	11,755.53	899.28						12,654.81
Administrative Technology Services	8200	2,612.34	199.84						2,812.18
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		698,463.39	107,899.90	12,880.54	0.00	14,075.53	488,227.02	43,483.54	1,365,013.92
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2022	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)

For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 13
Fund 433

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Leases	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 13
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	437,355.73	42,456.94			6,937.61	20,761.00		507,511.28
Student Support Services	6100	64,618.72	8,541.77			1,272.54			74,433.03
Instructional Media Services	6200	7,750.00	592.87						8,342.87
Instruction and Curriculum Development Services	6300	12,081.55	1,013.20						13,094.75
Instructional Staff Training Services	6400	5,660.00	432.99						6,092.99
Instruction-Related Technology	6500	3,250.00	248.63						3,498.63
Board	7100								0.00
General Administration	7200	2,000.00	153.00				10,065.36	38,159.62	50,377.98
School Administration	7300	28,000.00	2,142.00						30,142.00
Facilities Acquisition and Construction	7410						33,363.02		33,363.02
Fiscal Services	7500	32,116.12	8,386.80						40,502.92
Food Services	7600	32,000.00	2,448.00			7,992.22			42,440.22
Central Services	7700	3,500.00	267.75						3,767.75
Student Transportation Services	7800	63,842.50	8,453.24					39,050.00	110,345.74
Operation of Plant	7900	43,800.50	3,389.50			8,897.00			56,186.50
Maintenance of Plant	8100	9,000.00	688.50						9,688.50
Administrative Technology Services	8200	2,000.00	153.00						2,153.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						22,503.92		22,503.92
Total Expenditures		745,174.62	79,269.19	0.00	0.00	25,099.37	86,693.30	77,209.62	1,013,446.10
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balances:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100					12.44			12.44
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6200								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							32.35	32.35
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			434.47					434.47
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	434.47	0.00	12.44	0.00	32.35	469.26
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2022

Exhibit K-5
FDOE Page 15
Fund 490

REVENUES	Account Number	
Federal Through State and Local		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenue	3299	
Local:		
Interest on Investments	3431	1,535.03
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,318,684.59
Total Local	3400	1,320,219.62
Total Revenues	3000	1,320,219.62

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,333,899.42			1,333,899.42
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,333,899.42	0.00	0.00	1,333,899.42
Excess (Deficiency) of Revenues over Expenditures									87,320.20

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change to Fund Balance		87,320.20
Fund Balance, July 1, 2021	2800	956,009.95
Adjustments to Fund Balance	2891	(0.00)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,043,330.20
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	1,043,330.20

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-8
FDOE Page 16
Pages 3180

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3277								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution pursuant to s. 212.20(6)(d)6.a., F.S.	3241								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:									
District Debt Service Taxes	3413								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excise Taxes	3423								0.00
Interest on Investments	3431			736.00					736.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Interest Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	736.00	0.00	0.00	0.00	0.00	736.00
Total Revenues	3000	0.00	0.00	736.00	0.00	0.00	0.00	0.00	736.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710			3,190,020.00					3,190,020.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	3,190,020.00	0.00	0.00	0.00	0.00	3,190,020.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	(3,189,284.00)	0.00	0.00	0.00	0.00	(3,189,284.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3719								0.00
Premium on Lease-Purchase Agreements	3795								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3770								0.00
Proceeds of Revenue Bonds Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	764								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	765								0.00
Transfers In:									
From General Fund	3610			164,374.25					164,374.25
From Capital Projects Funds	3620								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	164,374.25	0.00	0.00	0.00	0.00	164,374.25
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	920								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	164,374.25	0.00	0.00	0.00	0.00	164,374.25
Net Change in Fund Balance		0.00	0.00	(3,024,910.65)	0.00	0.00	0.00	0.00	(3,024,910.65)
Fund Balance, July 1, 2022	2800			3,024,910.65					3,024,910.65
Adjustments to Fund Balances	2891								0.00
Ending Fund Balances:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						164,091.15					164,091.15
Interest on Undistributed CO&DS	3325						1,185.06					1,185.06
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				23,010,127.56							23,010,127.56
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenue	3399				73,152.00							73,152.00
Total State Sources	3300	0.00	0.00	0.00	23,083,279.56	0.00	165,276.21	0.00	0.00	0.00	0.00	23,248,555.77
Local:												
District Local Capital Improvement Tax	3413							1,837,680.92				1,837,680.92
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				1,815.03			1,307.72		2,046.74		5,169.49
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									541,865.87		541,865.87
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	1,815.03	0.00	0.00	1,839,108.64	0.00	543,912.61	0.00	2,384,836.28
Total Revenues	3000	0.00	0.00	0.00	23,085,094.59	0.00	165,276.21	1,839,108.64	0.00	543,912.61	0.00	25,633,392.05
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				27,151,358.66					600,000.00		27,751,358.66
Furniture, Fixtures and Equipment	640											0.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						188.38					188.38
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	27,151,358.66	0.00	188.38	0.00	0.00	600,000.00	0.00	27,751,547.04
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(4,066,264.07)	0.00	165,087.83	1,839,108.64	0.00	(56,087.39)	0.00	(2,118,154.99)

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2022

Exhibit K-7
FDOE Page 18
Fund= 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3730											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3740											0.00
Loss Recoveries	3749											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770				3,600,442.28							3,600,442.28
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910				(73,152.00)							(73,152.00)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(73,152.00)	0.00	0.00	0.00	0.00	0.00	0.00	(73,152.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	3,527,290.28	0.00	0.00	0.00	0.00	0.00	0.00	3,527,290.28
Net Change in Fund Balances		0.00	0.00	0.00	(538,973.79)	0.00	165,087.83	1,839,108.64	0.00	(56,087.39)	0.00	1,409,135.29
Fund Balance, July 1, 2021	2800				6,904,420.13		0.00	58,637.50		1,419,282.43		8,382,340.06
Adjustments to Fund Balances	2891				(6,365,069.84)		164,343.56	1,704,280.48				(4,496,445.80)
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				376.50		329,431.39	3,602,026.62		1,363,195.04		5,295,029.55
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	376.50	0.00	329,431.39	3,602,026.62	0.00	1,363,195.04	0.00	5,295,029.55

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-8
FDOE Page 19
Fund 000

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2021	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-9
FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780								0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2022

Exhibit K-10
FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	390,203.27							390,203.27
Other Operating Revenues	3489								0.00
Total Operating Revenues		390,203.27	0.00	0.00	0.00	0.00	0.00	0.00	390,203.27
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	328,585.13							328,585.13
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		328,585.13	0.00	0.00	0.00	0.00	0.00	0.00	328,585.13
Operating Income (Loss)		61,618.14	0.00	0.00	0.00	0.00	0.00	0.00	61,618.14
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	1,699.10							1,699.10
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		1,699.10	0.00	0.00	0.00	0.00	0.00	0.00	1,699.10
Income (Loss) Before Operating Transfers		63,317.24	0.00	0.00	0.00	0.00	0.00	0.00	63,317.24
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		63,317.24	0.00	0.00	0.00	0.00	0.00	0.00	63,317.24
Net Position, July 1, 2021	2880	1,055,885.65							1,055,885.65
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780	1,119,202.89							1,119,202.89

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2022

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00				
Obligations Under Leases	2315	9,119.72		9,119.72	35,803.50	9,119.72	858.06	45.64
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,973,629.08		3,973,629.08				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	3,844,576.00		3,844,576.00				
Net Pension Liability	2365	14,197,065.00		14,197,065.00				
Estimated PECO Advance Payable	2370	5,739,952.44		5,739,952.44				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		27,764,342.24	0.00	27,764,342.24	35,803.50	9,119.72	858.06	45.64

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2022

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740			4,692,493.00	4,692,493.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	625,264.71		101,187.00	16,905.00		709,546.71
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880	653,993.90		345,950.00	366,672.55		633,271.35
Library Media (FEFP Earmark) [2]	90881	54,211.64		19,603.00	10,815.17		62,999.47
Mental Health Assistance (FEFP Earmark)	90280	58,312.51		287,446.00	281,474.98		64,283.53
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800			307,507.00	307,507.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			480,328.00	480,328.00		0.00
Student Transportation (FEFP Earmark)	90830			1,689,283.00	1,689,283.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			1,739,491.00	1,739,491.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			92,624.00	92,624.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

Exhibit K-14
FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	194,737.22				194,737.22
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	194,737.22				194,737.22
Natural Gas - All Functions	**411**					0.00
Natural Gas - ***Functions 7900 & 8100***	411					0.00
Bottled Gas - All Functions	**421**	10,467.79	13,266.63			23,734.42
Bottled Gas - ***Functions 7900 & 8100***	421	9,663.08				9,663.08
Electricity - All Functions	**430**	983,693.47				983,693.47
Electricity - ***Functions 7900 & 8100***	430	983,693.47				983,693.47
Heating Oil - All Functions	**440**					0.00
Heating Oil - ***Functions 7900 & 8100***	440					0.00
Gasoline - All Functions	**450**	20,018.49				20,018.49
Gasoline - ***Functions 7900 & 8100***	450					0.00
Diesel Fuel - All Functions	**460**	340,087.93			5,271.27	345,359.20
Diesel Fuel - ***Functions 7900 & 8100***	460	1,213.34				1,213.34
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,189,307.11	0.00	0.00	0.00	1,189,307.11
Total - All Functions		1,549,004.90	13,266.63	0.00	5,271.27	1,567,542.80
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	20,018.49				20,018.49
Diesel Fuel	460	338,874.59				338,874.59
Oil and Grease	540	15,346.93				15,346.93
Total		374,240.01		0.00	0.00	374,240.01

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319	15,956.36				15,956.36
Technology-Related Repairs and Maintenance	359	2,300.00				2,300.00
Technology-Related Rentals	369	220,989.92	196,236.96	12,990.00		430,216.88
Telephone and Other Data Communication Services	379	35,030.48	268.77			35,299.25
Other Technology-Related Purchased Services	399	1,524.27				1,524.27
Technology-Related Materials and Supplies	5X9	45,204.57	4,303.14			49,507.71
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	65,038.63	37,816.57	307,768.00		410,623.20
Technology-Related Noncapitalized Fixtures and Equipment	649	10,227.63	40,031.00			50,258.63
Noncapitalized Software	692	440.00				440.00
Miscellaneous Technology-Related	799					0.00
Total		396,711.86	278,656.44	320,758.00	0.00	996,126.30

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	643	31,514.66	48,077.26	22,503.92		102,095.84
Technology-Related Capitalized Fixtures and Equipment	648	10,271.86				10,271.86
Capitalized Software	691					0.00
Total		41,786.52	48,077.26	22,503.92	0.00	112,367.70

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

Exhibit K-14
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	144,776.86
Food	570	1,214,046.01
Donated Foods	580	296,276.62

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	11,683,502.09	307,306.76	564,960.28	12,555,769.13
Basic Programs 101, 102 and 103 (Function 5100)	140	82,132.72			82,132.72
Basic Programs 101, 102 and 103 (Function 5100)	750	427,404.98	24,545.16		451,950.14
Total Basic Program Salaries		12,193,039.79	331,851.92	564,960.28	13,089,851.99
Other Programs 130 (ESOL) (Function 5100)	120	28,864.59	759.21	1,395.76	31,019.56
Other Programs 130 (ESOL) (Function 5100)	140	202.91			202.91
Other Programs 130 (ESOL) (Function 5100)	750	1,055.92	60.64		1,116.56
Total Other Program Salaries		30,123.42	819.85	1,395.76	32,339.03
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,402,432.01	87,797.95	37,089.68	1,527,319.64
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	20,035.14			20,035.14
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	85,406.00	16,871.72		102,277.72
Total ESE Program Salaries		1,507,873.15	104,669.67	37,089.68	1,649,632.50
Career Program 300 (Function 5300)	120	1,033,953.03	54,079.12	27,676.17	1,115,708.32
Career Program 300 (Function 5300)	140	21,676.41			21,676.41
Career Program 300 (Function 5300)	750	97,075.19			97,075.19
Total Career Program Salaries		1,152,704.63	54,079.12	27,676.17	1,234,459.92
TOTAL		14,883,740.99	491,420.56	631,121.89	16,006,283.44

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520				0.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2022

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 792 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	0.00
Special Revenue Funds - Other Federal Programs	5900	0.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	0.00
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:		121,779.69	121,779.69	
Expenditure Program or Activity:				
Exceptional Student Education			121,779.69	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			121,779.69	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2022		
Total Assets and Deferred Outflows of Resources	100	9,148,704.76
Total Liabilities and Deferred Inflows of Resources	100	796,358.04

DISTRICT SCHOOL BOARD OF BAKER COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

Exhibit K-15
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Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	238,796.39	78,956.14			267.92	921.36	13,781.28	332,723.09
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	46,719.82	13,444.55						60,164.37
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		285,516.21	92,400.69	0.00	0.00	267.92	921.36	13,781.28	392,887.46

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

BAKER COUNTY SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Revenue (1)
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	21002	705,002.10
National School Lunch Program	10.555(2)	2,100,121,003	2,491,220.98
Summer Food Service Program	10.559(2)	20006.20007,2106,21007	71,653.14
Total Child Nutrition Cluster			3,267,876.22
Forest Service Schools and Roads Cluster			
United States Department of Agriculture:			
Florida Department of Financial Services:			
Schools and Roads - Grants to States	10.665	None	130,862.62
Special Education Cluster			
United States Department of Agriculture:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	1,090,478.44
Special Education - Preschool Grants	84.173	267	43,176.42
Total Special Education Cluster			1,133,654.86
Not Clustered			
United States Department of Education:			
Florida Department of Education			
Adult Education - State Grant Program	84.002	191	135,720.40
Title I Grants to Local Educational Agencies	84.010	212	1,369,235.61
Career and Technical Education - Basic Grants to States	84.048	161	119,739.41
Improving Teacher Quality State Grants	84.367	224	217,276.72
Title V Part B, Rural Education Achievement Program	84.358	110	125,394.75
Title IV Student Support and Academic Enrichment	84.424	241	71,522.06
Education Stabilization Fund	84.425	123,124	2,718,486.98
Total Indirect			5,891,030.79
United States Department of Defense:			
Army Junior Reserve Officers Training Corps	None	N/A	63,749.18
Total Expenditures of Federal Awards			10,487,173.67

Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's acounting records from which the basic financial statements have been reported.

(2) Noncash Assistance - National School Lunch Program. Includes $292,559.10 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

392 South Boulevard, East • Macclenny, Florida 32063
Tonya L Tarte
Director of Nutrition Services, Purchasing and Warehousing
"Where Children Are First!"

Phone: (904) 259-4330 www.baker.k12.fl.us Fax: (904) 259-2825

TO: Sherrie Raulerson, Superintendent of Schools

FROM: Tonya L Tarte, Director of Nutrition Services, Purchasing and Warehousing

RE: Approval for a 48 Month Lease on District Copy Machines

DATE: August 29, 2022

I am requesting approval to lease 18 copiers for Baker County School District to be placed throughout the District, via SourceWell Contract #030321-SEC, beginning October 1, 2022 and ending October 31, 2026. McCrimon's Office Systems total lease cost is $201,180.00.

We are using special negotiated SourceWell Contract pricing which is significantly less than the State of Florida Contract. The district will save about $12,395.04 during the term of this lease.

Thank you for your time and consideration of this copier lease, McCrimon's Office Systems, SourceWell Contract #030321-SEC.

cc Melanie Watson