



Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

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

REVISED AGENDA SCHOOL BOARD MEETING (Open to the Public) Tuesday, September 7, 2021 - 5:00 p.m. District School Board Room (270 South Boulevard East, Macclenny, Florida)	
SUPPLEMENTAL MINUTE BOOK #50 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 2021-22 Final Required Local Effort as 3.564 Millages
	➤ Approval of the 2021-22 Final Basic Discretionary Operating as .748 Millages
	➤ Approval of the 2021-22 Final Basic Discretionary Capital Outlay Millage as 1.500
	➤ Approval of the 2021-22 Final Total Millages as 5.812
	➤ Approval of the 2021-22 Final Budget
	➤ Approval of the 2021-22 Final Budget Resolution
	➤ Approval of the 2021-22 Resolution Determining Revenues and Millages Levied
V.	RECOGNITIONS / PRESENTATIONS
	➤ Scholarship Check Presentation by the Baker Conservative Women's Network / Heroes Forever
	➤ Macclenny Elementary School and Westside Elementary School Banner Presentation: 2020-2021 Schools of Excellence

Baker County School Board Meeting Revised Agenda (Tuesday, September 7, 2021) - Page 1 of 22

Minute Book # 39

Supplemental Minute Book #50 Page #5

"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			
	➤ Approval to Add Item A.5. to the Agenda: Approval of Budget Amendment #7 (BA 7). (Special Revenue Fund - 441)		
	➤ A.1. Personnel Items, Employment List: Approval to Change the Effective Date for Brianna Graham from August 30, 2021 to September 7, 2021.		
	➤ A.1. Personnel Items, Leave List: Approval to Change Number of Days and Leave Dates for Shelby Rafuse from 32 Days (08/23/2021-10/18/2021) to 13 Days (09/30/2021-10/18/2021)		
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 7, 2021.	Sherrie Raulerson (259-0401)
	A.	2. Approval of the Minutes of the August 16, 2021, School Board Meeting.	Sherrie Raulerson (259-0401)
	A.	3. Approval of the Adult General Education Tuition for the 2021-2022 School Year.	Carrie Dopson (259-0408)
	A.	4. Approval of Post-Secondary Adult Career Training Programs Tuition and Fees for the 2021-2022 School Year.	Carrie Dopson (259-0408)
	A.	5. Approval of Budget Amendment #7 (BA 7). (Special Revenue Fund - 441)	Teri Ambrose (259-0418)
	B.	Approval of Removed Routine Items.	N/A
	C.	Approval of Partners in Education for Business Success (PEBS) Participation Agreement with Blue Cross and Blue Shield of Florida, Inc. to Establish and Maintain an On-Site Training Institute and Facility at Baker County High School. Effective July 1, 2021 – June 30, 2024.	Carrie Dopson (259-0408)
	D.	Approval of the Dual Enrollment Articulation Agreement with Florida Gateway College (FGC) in Partnership with the University of Florida to Provide Students the Opportunity to Earn Certification or License in Water and/or Waste Management at FGC.	Carrie Dopson (259-0408)
	E.	Approval of the Articulation Agreement with the Electrical Training Alliance (ETA) of Jacksonville to Provide Credit Transfer for the 1st Year Apprenticeship Program at BCHS to the ETA of Jacksonville Apprenticeship Program. Effective August 10, 2021 – June 30, 2026.	Carrie Dopson (259-0408)
	F.	Approval of the 2020-2021 Annual Financial Report.	Teri Ambrose (259-0418)
	G.	Approval of Change Order to increase the Memorial Stadium Structural Repairs Contract Amount by \$8,256.00 for a New Contract Sum of \$209,849.00.	Denny Wells (259-5420)

IX.	CITIZEN INPUT <i>(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.)</i>	
X.	INFORMATION AND ANNOUNCEMENTS	
XI.	ADJOURN	

NOTICE

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

PERSONNEL ITEMS LIST FOR APPROVAL ON SEPTEMBER 7, 2021

RESIGNATION LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Aschenbrenner	Brooks			Messenger (Warehouse / Inventory Clerk) (240 Days)	District Office / Nutrition Services	August 20, 2021
Hulsey	Chandler			Teacher, Kindergarten	Baker County Pre-K / Kindergarten Center	August 27, 2021
Mette	Anita		Retirement	Bus Driver (186 Days)	Transportation	August 31, 2021

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Ambrose	Elizabeth		Initial Employment / Replacing Lisa Mobley (Unit Reassigned from Teacher, Part-Time / As Needed)	Paraprofessional, Adult Ed (Part-Time As Needed / Days)	Career and Adult Education	August 30, 2021
Baker	Eliza		Initial Employment / Replacing Karma Smith	Nutrition Services Assistant (191 Days, 7 Hours)	Baker County Middle School	August 6, 2021
Brown	Sheila		Initial Employment / Replacing Betty Taylor	Bus Driver (186 Days)	Transportation	August 12, 2021
Carter	Cynthia		Initial Employment / Replacing Angela Sunderland	Teacher, Fifth Grade (197 Days)	Keller Intermediate School	August 24, 2021
Graham	Brianna		Initial Employment / Replacing Sherri Kaeck	Paraprofessional, Adult Ed (Part-Time As Needed / Evenings)	Career and Adult Education	August 30, 2021 September 7, 2021
Hughes	Lindsey		Transfer Within the Same School Site from Teacher, Reading (197 Days) / Replacing Robert Lambright	Teacher, Mathematics (197 Days)	Baker County High School	August 23, 2021

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MT	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Rhoden	Eurita		Promotion / Transfer from Custodian (261 Days, 5.5 Hours) at Baker County Middle School / Replacing Gregory Williams Jr.	Custodian (197 Days, 8 Hours)	Baker County High School	August 25, 2021
Sarafin	Rachael		Initial Employment / Replacing Kelly Brewin	Teacher, First Grade (197 Days)	Maccleenny Elementary School	August 30, 2021
Simiele	Katherine		Initial Employment / Replacing Norma M. Harris	Custodian (261 Days, 5.5 Hours)	Baker County High School	August 19, 2021
Simmons	Kanon		Initial Employment / Replacing Erin Wurst	Teacher, Seventh Grade ELA (197 Days)	Baker County Middle School	August 23, 2021
Starling	Hannah		Initial Employment / Replacing Kyle Lauramore	Bus Aide (186 Days)	Transportation	August 12, 2021

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MT	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Akins	Kristina			Work Through Planning Period	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Blackshear	Tabitha			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Boatright	Steve			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Cline	Laura			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Crews	Stephen			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Davis	Carley			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Davis	Jeffrey			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Dopson	Kellen			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Esterling	Sandra			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Ferguson	Kathryn			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOBE	DESCRIPTION	AMOUNT	PERIOD/DATES
Helms	Joy			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Hyatt	Shayna			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Hyde	Amber			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Jackson	Charles			Work Through Planning Period	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Laurich - Schutt	Valerie			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Lewis	Jane Anne			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022
Melvin	Amanda			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Rafuse	Shelby			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Rhoden	Angela			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Richardson	Catherine			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Roberts	Vanessa			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022
Smith	David			Electrical Alliance - Saturdays	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	August 10, 2021 - May 30, 2022
Trippett	Joshua			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022
Willoughby	Jana			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Wurst	Erin			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Wurst	Erin			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	TERMINAL DATES
Akins	Kristina		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Anderson	Jacob		Baker County Middle School	STEM Robotics Club	Board Approved Rate	2021-2022
Auger	Kristine	For Krystal Gainey	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Auger	Kristine		Baker County Middle School	Team Lead, Eighth Grade Blue Team	Board Approved Rate	2021-2022
Auger	Kristine		Baker County Middle School	Social Studies Department Head	Board Approved Rate	2021-2022
Belleville	Barbara		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Boatright	Steve		Baker County Middle School	Bullying Prevention	Board Approved Rate	2021-2022
Boatright	Steve		Baker County Middle School	Bus Duty	Board Approved Rate	2021-2022
Bradley	Betty		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Branch	Heather	Shared with Brandi Staier	Baker County Middle School	Reading / ELA Department Head	Board Approved Rate - Shared	2021-2022
Branch	Heather		Baker County Middle School	Morning Duty	Board Approved Rate	2021-2022
Buettgen	Betsy		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Beta Club Sponsor - Eighth Grade	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Team Lead, Eighth Grade Green Team	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Beta Club Sponsor - Seventh Grade	Board Approved Rate	2021-2022
Carlton	Monica		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFEKTIVE DATES
Carrington	Dedra	Shared with Brandy Mobley	Baker County Middle School	Cheerleader Sponsor - Basketball	Board Approved Rate - Shared	2021-2022
Carrington	Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	Athletic Director	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	ESE Department Head	Board Approved Rate	2021-2022
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2021-2022
Cranford	Jacob		Baker County Middle School	Team Lead, Seventh Grade Green Team	Board Approved Rate	2021-2022
Cranford	Jacob		Baker County Middle School	Boys Assistant Basketball Coach	Board Approved Rate	2021-2022
Craven	Morgan		Baker County Pre-K / Kindergarten Center	Director of Guidance	Board Approved Rate	2021-2022
Crawford	Danielle	Shared with Brandi Staier	Baker County Middle School	Student Council Sponsor	Board Approved Rate - Shared	2021-2022
Crews	Heather		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022
Crews	Kathy		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Crews	Stephen		Baker County Middle School / CATS Academy	Teacher, Alternative School	Board Approved Rate	2021-2022
Cushman	Alice		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Davis	Beth		Baker County Middle School	Team Lead, Eighth Grade Red Team	Board Approved Rate	2021-2022
Davis	Beth	Shared with McKenzie Harrison & Morgan Spencer	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Davis	Kaylan		Baker County Middle School	Dancin' Paw Sponsor - Basketball	Board Approved Rate	2021-2022
Dopson	Kellen		Baker County Middle School	Vocational Agriculture	Board Approved Rate	2021-2022
Dunnington	Amanda	Shared with Kimber Thigpen	Baker County Pre-K / Kindergarten Center	Enrichment, Kinder Chorus	Board Approved Rate - Shared	2021-2022
Dunnington	Amanda		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Dunnington	Amanda	Shared with Kimber Thigpen	Baker County Pre-K / Kindergarten Center	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Dyal	Kristen		Baker County Middle School	Team Lead, Sixth Grade Red Team	Board Approved Rate	2021-2022
Echols	Debra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Elledge	Forrest		Baker County Middle School	Assistant Band Director	Board Approved Rate	2021-2022
Elledge	Forrest	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2021-2022
Elledge	Gretchen		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022
Elledge	Gretchen	For Kellen Dopson	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Finley	Blane		Baker County Middle School	Boys Head Basketball Coach	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Speech Therapist	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	National Board Certification - Speech	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Speech Language Pathologist - ESE	Board Approved Rate	2021-2022
Forth	Courtney		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Gainey	Krystal	Shared with Angela Rhoden	Baker County Middle School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Gainey	Krystal		Baker County Middle School	Vocational Agriculture	Board Approved Rate	2021-2022
Gipson	Heather		Baker County Pre-K / Kindergarten Center	School Wellness Coordinator	Board Approved Rate	2021-2022
Gipson	Heather		Baker County Pre-K / Kindergarten Center	Computer Network Manager	Board Approved Rate	2021-2022
Godwin	Patricia		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022
Gregory	Sandra		Baker County Middle School	Team Lead, Seventh Grade Red Team	Board Approved Rate	2021-2022
Hand	Daphne		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Hand	Daphne		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFEKTIVE DATES
Hand	Peggy	For Stephanie Wingard	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Harrell	Sandra		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Harris	Norma Marie		Keller Intermediate School	Nutrition Services Manager	Board Approved Rate	2021-2022
Harris	Pam		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Harrison	McKenzie	Shared Morgan Spencer and Beth Davis	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Harvey	Tiffany		Baker County Middle School	Team Lead, Sixth Grade Green Team	Board Approved Rate	2021-2022
Hawkins	Cindy	For Carley Davis	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Hawkins	Cindy		Baker County Middle School	Team Lead, Seventh Grade Yellow Team	Board Approved Rate	2021-2022
Hays	Leigh Ann	For Michelle Stemerick - 90 Days Only	Baker County High School	Peer Teacher	Board Approved Rate - Prorated	2021-2022
Hickox	Heather		Baker County Pre-K / Kindergarten Center	Teacher on Special Assignment	Board Approved Rate	2021-2022
Hite	Jennifer	For Aaron Crews Orender	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Hodges	Loni		Baker County Middle School	Team Lead, Seventh Grade Blue Team	Board Approved Rate	2021-2022
Hodges	Loni		Baker County Middle School	Majorette Sponsor - Football & Basketball	Board Approved Rate	2021-2022
Holton	Ashley		Baker County High School	Girls Volleyball Coach	Board Approved Rate	2021-2022
Hyde	Amber		Baker County Middle School	Assistant Basketball Coach	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Jackson	Angela		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2021-2022
Jackson	Charles		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Johns	Michelle		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Keast	Becky		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022
Keel	Clay		Baker County Middle School	Band Director	Board Approved Rate	2021-2022
Kennedy	Cheryl		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2021-2022
King	Jennifer		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Kosakowski	Tara	Shared with Julia Ugartechea	Baker County Pre-K / Kindergarten Center	Enrichment, Full STEAM Ahead Kids Club	Board Approved Rate - Shared	2021-2022
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Lauramore	Angela		Baker County Middle School	Softball Coach	Board Approved Rate	2021-2022
Leadbetter	Alicia		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Lee	Toree	Shared with Chelsea Marsh	Westside Elementary School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Lewis	Jane Anne		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2021-2022
Long	Melissa		Baker County Middle School	Team Lead, Eighth Grade Yellow Team	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	PERIODICITY DATES
Long	Shirley		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2021-2022
Lovett	Jennifer		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
McCullough	Carolyn		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
McHenry	Jessica	For Don Slayter	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
McLarty	Kelly		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Milton	John Wyatt		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2021-2022
Milton	Lisa		Baker County Middle School	Girls Assistant Volleyball Coach	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	Speech / Hearing Therapist	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	ESE Speech Pathology	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Middle School	Cheerleader Sponsor - Football	Board Approved Rate	2021-2022
Mobley	Jonathan		Baker County Middle School	Assistant Softball Coach	Board Approved Rate	2021-2022
Mobley	Jonathan		Baker County Middle School	PE Department Head	Board Approved Rate	2021-2022
Odom	Jessica	Shared with Forrest Elledge	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2021-2022
Odom	Jessica		Baker County Middle School	Team Lead, Sixth Grade Yellow Team	Board Approved Rate	2021-2022
Odom	Jessica		Baker County Middle School	Bus Duty	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	PERIOD/DATES
Peterson	Joyce		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Ploucher	Melissa		Baker County High School	Nutrition Services Manager	Board Approved Rate	2021-2022
Rhoden	Angela	Shared with Jana Willoughby	Baker County Middle School	Activities Coordinator	Board Approved Rate - Shared	2021-2022
Rhoden	Angela	Shared with Krystal Gainey	Baker County Middle School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Rhoden	Angela		Baker County Middle School	Science Department Head	Board Approved Rate	2021-2022
Richardson	Cathy		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Roberts	Kenneth		Baker County Middle School	Head Football Coach	Board Approved Rate	2021-2022
Rowland	Rebekah		Baker County Middle School	Future Educator Club Sponsor	Board Approved Rate	2021-2022
Russell	Lori		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Satterwhite	Cari		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Sollicito	Lisa		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Spencer	Morgan	Shared with McKenzie Harrison and Beth Davis	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Spencer	Morgan		Baker County Middle School	Head Volleyball Coach	Board Approved Rate	2021-2022
Staier	Brandi	Shared with Danielle Crawford	Baker County Middle School	Student Council Sponsor	Board Approved Rate - Shared	2021-2022
Staier	Brandi	Shared with Heather Branch	Baker County Middle School	Reading / ELA Department Head	Board Approved Rate - Shared	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Staier	Brandi		Baker County Middle School	Team Lead, Sixth Grade Blue Team	Board Approved Rate	2021-2022
Starling	Janis		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2021-2022
Taylor	Kim		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022
Thigpen	Kimber	Shared with Amanda Dunnington	Baker County Pre-K / Kindergarten Center	Enrichment, Kinder Chorus	Board Approved Rate - Shared	2021-2022
Thigpen	Kimber		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Thigpen	Kimber	Shared with Amanda Dunnington	Baker County Pre-K / Kindergarten Center	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Trippett	Joshua		Baker County High School	Assistant Wrestling Coach	Board Approved Rate	2021-2022
Van Sickle	Brittnee		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Van Sickle	Brittnee		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Vickers	Jackie		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Vickers	Jackie		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Waite	Angela		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Wheeler	Stephanie	For Candace Petrillo	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Willoughby	Jana	Shared with Angela Rhoden	Baker County Middle School	Activities Coordinator	Board Approved Rate - Shared	2021-2022

STIPEND LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	ASSIGNMENT	AMOUNT	EFFECTIVE DATES	
Willoughby	Jana		Addition of Out of Field Subject Area to Certificate (Reading Endorsement)	\$225.00 Flat Rate / Funding Source: Federal	August 23, 2021	

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	CERTIFICATION	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Akins	Kristina		Exceptional Student Education, Mathematics (Grades 5-9), Social Science (Grades 5-9), Reading & English (Grades 6-12)	Science (Grades 5-9)	Baker County Middle School	2021-2022
Anderson	Jacob		Social Science (Grades 5-9)	Digital Information Technology & Computer Science	Baker County Middle School	2021-2022
Baker	Victoria		Social Science (Grades 6-12)	Elementary Education (Third Grade)	Westside Elementary School	2021-2022
Blackshear	Tabitha		Prekindergarten / Primary PK-3	Science (Grades 5-9)	Baker County Middle School	2021-2022
Carney	Steve		Business Education	Geometry	Baker County High School	2021-2022
Carter	Cynthia		Social Science (Grades 5-9)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Carver	Andrea		Elementary Education	English & Intensive Reading	Baker County High School	2021-2022
Combs	Garrett		Japanese Foreign Language	Algebra	Baker County High School	2021-2022
Combs	Rebecca		Social Science (Grades 5-9)	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Combs	Tiffany		Elementary Education	Geometry, Algebra, Math for College Readiness	Baker County High School	2021-2022
Crews	Stephen		Business Education	Mathematics and Social Science	Baker County Middle School / CATS Academy	2021-2022
Delisle	Steve		General Science	Biology	Baker County High School	2021-2022
Elledge	Forrest		Music	Digital Information Technology & Computer Science	Baker County Middle School	2021-2022
Finley	Blane		Social Science (Grades 5-9)	Science (Grades 5-9)	Baker County Middle School	2021-2022
Finley	Brandon		Prekindergarten / Primary Education	Business Tech	Baker County High School	2021-2022

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	PERMIT DATES
Gainey	Krystal		Business Education	Journalism, Social Science (Grades 5-9), Mathematics (Grades 5-9), Science (Grades 5-9),	English (Grades 5-9) / Baker County Middle School	2021-2022
Gernhard	Joyce		Elementary Education (Grades K-6), English Speakers of Other Languages, Reading	English (Grades 5-9)	Baker County Middle School	2021-2022
Gregonis	Vincent		Prekindergarten / Primary Education	English	Baker County High School	2021-2022
Hall	Cynthia		Elementary Education	English	Baker County High School	2021-2022
Harrison	Michael		Business Education & Social Science (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Hughes	Lindsey		English, Mathematics (Grades 5-9), Middle Grades Integrated Curriculum (Grades 5-9)	Math for College Readiness	Baker County High School	2021-2022
Kazmierczak	Jana		Business Education (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Kish	Jessica		Elementary Education	Algebra & LAM	Baker County High School	2021-2022
Laurich-Schutt	Valerie		Exceptional Student Education, Prekindergarten / Primary, Reading	Art	Baker County Middle School	2021-2022
Lee	Toree		Business Education (Grades 6-12)	Elementary Education (First Grade)	Westside Elementary School	2021-2022
Lokey	Tyler		Social Science	English 3	Baker County High School	2021-2022
Long	Melissa		Elementary Education (Grades 1-6), Mathematics (Grades 5-9)	Science (Grades 5-9)	Baker County Middle School	2021-2022
McCullough	Tammy		Social Science	Emotional Behavioral Disabilities	Baker County High School	2021-2022
McHenry	Jessica		Elementary Education	Chemistry & Biology	Baker County High School	2021-2022
McKoy	Jasmine		Social Science	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Mixon	Marina		Health	Elementary Education (First Grade)	Maccleenny Elementary School	2021-2022

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MT	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Odom	Jessica		Elementary Education (Grades K-6), English for Speakers of Other Languages	Science (Grades 5-9)	Baker County Middle School	2021-2022
Prescott	Amy		Elementary Education, English for Speakers of Other Languages	Science (Grades 5-9)	Baker County Middle School	2021-2022
Rafuse	Shelby		Social Science (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Register	Scott		Agriculture	Business Tech & Physical Education	Baker County High School - CATS Academy	2021-2022
Rhoden	Gracemarie		Speech / Language	Elementary Education (First Grade)	Westside Elementary School	2021-2022
Rice	Tammy		Business Education	English	Baker County High School	2021-2022
Richard	George		Exceptional Student Education & Physical Education	English & Science	Baker County High School - CATS Academy	2021-2022
Rodgers	Jarrell		Prekindergarten / Primary Education	Florida History & PCSD Ed Lab	Baker County High School	2021-2022
Simmons	Kanon		Social Science (Grades 5-9)	English (Grades 5-9)	Baker County Middle School	2021-2022
Slyter	Don		Biology & Agriculture	Chemistry & Integrated Science	Baker County High School	2021-2022
Stafford	Matthew		Social Science (Grades 6-12)	Elementary Education (Second Grade)	Westside Elementary School	2021-2022
Swallows-Carney	Sarah		Social Science (Grades 6-12)	English (Grades 5-9)	Baker County Middle School	2021-2022
Waller	Janet		Elementary Education (Grades 1-6), Primary Education (Grades K-3), English for Speakers of Other Languages, Reading	Science (Grades 5-9)	Baker County Middle School	2021-2022
Wingard	Stephanie		Social Science (Grades 6-12)	Exceptional Student Education	Baker County High School	2021-2022
Woods	Abbey		Elementary Education (Grades K-6), English for Speakers of Other Languages	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Zavala	Bethany		Prekindergarten / Primary PK-3	Science (Grades 5-9)	Baker County Middle School	2021-2022

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON SEPTEMBER 7, 2021				
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, 2021 - May 26, 2022
Burnham	Justin	High School Assistant Band Director	\$1,030.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Clayton	Gerald	High School Boys Head Assistant Basketball Coach	\$1,595.00 Flat Rate / Funding Source: General	September 21, 2021 - June 30, 2022
Cushenberry	Kyle	Middle School Head Baseball Coach	\$1,500.00 Flat Rate / Funding Source: General	February 1, 2021 - May 26, 2022
Kinney	Kristian	High School Competition Cheerleading Coach	\$1,030.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Dance Drill Team - Football	\$525.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Dance Drill Team - Basketball	\$525.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Choreographer	\$275.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Roberts II	Kenneth "Tucker"	Middle School Assistant Football Coach	\$1,500.00 Flat Rate / Funding Source: General	July 29, 2021 - May 26, 2022

LEAVE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Brewin	Kelly		179 Days	Personal Leave Without Pay - Personal / Extended	August 26, 2021 - May 30, 2022
Buford	Sara		15 Days	Personal Leave Without Pay - Medical	August 10, 2021 - August 30, 2021
Hyde	Amber		.50 Day	Illness in the Line of Duty	August 30, 2021
Johns	Pamela		17 Days	Personal Leave Without Pay - Medical	August 10, 2021 - September 1, 2021
Lee	Lucious		10 Days & 6.25 Hours	Personal Leave Without Pay - Medical	August 24, 2021 - September 8, 2021
Mette	Anita		14 Days	Personal Leave Without Pay - Medical	August 10, 2021 - August 27, 2021
Rafuse	Shelby		32 13 Days	Personal Leave Without Pay - Medical	August 23, 2021 - September 30, 2021 - October 18, 2021
Starling	Jennifer		35 Days	Personal Leave Without Pay - Medical	August 11, 2021 - September 28, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ambrose	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Arnold	Claudia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MT	DESCRIPTION	AMOUNT	Effective Dates
Baggett	Dennis		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Barton	Tiffany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Beebe	Shayla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Blackshear	Barbara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Blackshear	Clayton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Bliss	Lana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Brown	Jeffrey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Burnsed	Mallory		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Cales	Lauren		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Cales	Skyler		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 25, 2021
Carver	Jacob		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Combs	Melissa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Cranford	Breanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Creamer	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Crews	Katherine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	DEFECTIVE DATES
Crews	Sarah		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Cushenberry	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 16, 2021
Davis	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Dean	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Dekle	Marca		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Dennis	Spencer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Elliott	Aspyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Esterling	Aura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
French	Abbigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
French	Randa		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 17, 2021
Gibson	Kari		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
Gray	Mary		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021
Hauge	Madison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Hill	Sheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Hodges	Emilie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
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 19, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MT	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Howell	Kymberli		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Jackson	April		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Jacobs	Amanda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Jager	Audra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Jefferson	Adrium		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Johns	Rhonda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Jones	Demi		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Jones	Haley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Kick	Annalee		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Lambright	Jessie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Lee	Emily		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 23, 2021
Matthews	Karen Sue		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2021
Mazzanoble	Valerie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Moore	Regan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2021
Murray	Billie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Nowlen	Lucy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MM	DESCRIPTION	AMOUNT	REFFECTIVE DATES
Plemmons	Haleigh		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Pocepowich	Richard		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021
Ragan	Jennifer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
Ray	Kelsey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Reagan	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Robinson	Shanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Ruis	William		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Simmons	Joleene		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Smith	Bascom		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Stewart	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Thomas	Autumn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Thrift	Alyssa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Wells	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
White	Kaleigh		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Wilson	Jessica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Winters	Lucy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021



Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

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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 7, 2021 - 5:00 p.m. District School Board Room (270 South Boulevard East, Macclenny, Florida)	
SUPPLEMENTAL MINUTE BOOK #50 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 2021-22 Final Required Local Effort as 3.564 Millages
	➤ Approval of the 2021-22 Final Basic Discretionary Operating as .748 Millages
	➤ Approval of the 2021-22 Final Basic Discretionary Capital Outlay Millage as 1.500
	➤ Approval of the 2021-22 Final Total Millages as 5.812
	➤ Approval of the 2021-22 Final Budget
	➤ Approval of the 2021-22 Final Budget Resolution
	➤ Approval of the 2021-22 Resolution Determining Revenues and Millages Levied
V.	RECOGNITIONS / PRESENTATIONS
	➤ Scholarship Check Presentation by the Baker Conservative Women's Network / Heroes Forever
VI.	APPROVAL TO CORRECT AND/OR ADD ITEMS TO THE FINAL AGENDA
VII.	REMOVAL OF ROUTINE ITEMS

Baker County School Board Meeting Agenda (Tuesday, September 7, 2021) - Page 1 of 22
Minute Book # 39

Supplemental Minute Book #50 Page #5

"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

VIII. APPROVAL OF ITEMS FOR ACTION			
	A.	Approval of Routine Items	CONTACT
	A.	1. Approval of the Personnel Items List for Approval on September 7, 2021.	Sherrie Raulerson (259-0401)
	A.	2. Approval of the Minutes of the August 16, 2021, School Board Meeting.	Sherrie Raulerson (259-0401)
	A.	3. Approval of the Adult General Education Tuition for the 2021-2022 School Year.	Carrie Dopson (259-0408)
	A.	4. Approval of Post-Secondary Adult Career Training Programs Tuition and Fees for the 2021-2022 School Year.	Carrie Dopson (259-0408)
	B.	Approval of Removed Routine Items.	N/A
	C.	Approval of Partners in Education for Business Success (PEBS) Participation Agreement with Blue Cross and Blue Shield of Florida, Inc. to Establish and Maintain an On-Site Training Institute and Facility at Baker County High School. Effective July 1, 2021 – June 30, 2024.	Carrie Dopson (259-0408)
	D.	Approval of the Dual Enrollment Articulation Agreement with Florida Gateway College (FGC) in Partnership with the University of Florida to Provide Students the Opportunity to Earn Certification or License in Water and/or Waste Management at FGC.	Carrie Dopson (259-0408)
	E.	Approval of the Articulation Agreement with the Electrical Training Alliance (ETA) of Jacksonville to Provide Credit Transfer for the 1st Year Apprenticeship Program at BCHS to the ETA of Jacksonville Apprenticeship Program. Effective August 10, 2021 – June 30, 2026.	Carrie Dopson (259-0408)
	F.	Approval of the 2020-2021 Annual Financial Report.	Teri Ambrose (259-0418)
	G.	Approval of Change Order to increase the Memorial Stadium Structural Repairs Contract Amount by \$8,256.00 for a New Contract Sum of \$209,849.00.	Denny Wells (259-5420)
IX.	CITIZEN INPUT <i>(A Citizen Input form must be completed and submitted to the Board Secretary <u>PRIOR</u> 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.)</i>		
X.	INFORMATION AND ANNOUNCEMENTS		
XI.	ADJOURN		

NOTICE

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

PERSONNEL ITEMS LIST FOR APPROVAL ON SEPTEMBER 7, 2021

RESIGNATION LIST FOR APPROVAL ON SEPTEMBER 7, 2021

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Aschenbrenner	Brooks			Messenger (Warehouse / Inventory Clerk) (240 Days)	District Office / Nutrition Services	August 20, 2021
Hulsey	Chandler			Teacher, Kindergarten	Baker County Pre-K / Kindergarten Center	August 27, 2021
Mette	Anita		Retirement	Bus Driver (186 Days)	Transportation	August 31, 2021

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Ambrose	Elizabeth		Initial Employment / Replacing Lisa Mobley (Unit Reassigned from Teacher, Part-Time / As Needed)	Paraprofessional, Adult Ed (Part-Time As Needed / Days)	Career and Adult Education	August 30, 2021
Baker	Eliza		Initial Employment / Replacing Karma Smith	Nutrition Services Assistant (191 Days, 7 Hours)	Baker County Middle School	August 6, 2021
Brown	Sheila		Initial Employment / Replacing Betty Taylor	Bus Driver (186 Days)	Transportation	August 12, 2021
Carter	Cynthia		Initial Employment / Replacing Angela Sunderland	Teacher, Fifth Grade (197 Days)	Keller Intermediate School	August 24, 2021
Graham	Brianna		Initial Employment / Replacing Sherri Kaeck	Paraprofessional, Adult Ed (Part-Time As Needed / Evenings)	Career and Adult Education	August 30, 2021
Hughes	Lindsey		Transfer Within the Same School Site from Teacher, Reading (197 Days) / Replacing Robert Lambright	Teacher, Mathematics (197 Days)	Baker County High School	August 23, 2021
Rhoden	Eurita		Promotion / Transfer from Custodian (261 Days, 5.5 Hours) at Baker County Middle School / Replacing Gregory Williams Jr.	Custodian (197 Days, 8 Hours)	Baker County High School	August 25, 2021
Sarafin	Rachael		Initial Employment / Replacing Kelly Brewin	Teacher, First Grade (197 Days)	Macclenny Elementary School	August 30, 2021
Simiele	Katherine		Initial Employment / Replacing Norma M. Harris	Custodian (261 Days, 5.5 Hours)	Baker County High School	August 19, 2021
Simmons	Kanon		Initial Employment / Replacing Erin Wurst	Teacher, Seventh Grade ELA (197 Days)	Baker County Middle School	August 23, 2021
Starling	Hannah		Initial Employment / Replacing Kyle Lauramore	Bus Aide (186 Days)	Transportation	August 12, 2021

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Akins	Kristina			Work Through Planning Period	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Blackshear	Tabitha			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Boatright	Steve			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Cline	Laura			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Crews	Stephen			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Davis	Carley			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Davis	Jeffrey			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Dopson	Kellen			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Esterling	Sandra			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Ferguson	Kathryn			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Helms	Joy			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Hyatt	Shayna			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Hyde	Amber			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Jackson	Charles			Work Through Planning Period	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Laurich - Schutt	Valerie			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Lewis	Jane Anne			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Melvin	Amanda			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022
Rafuse	Shelby			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Rhoden	Angela			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Richardson	Catherine			Gatekeeper for 2021-2022 BCMS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Roberts	Vanessa			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022
Smith	David			Electrical Alliance - Saturdays	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	August 10, 2021 - May 30, 2022
Trippett	Joshua			Drive School Bus Routes	\$14.45 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022
Willoughby	Jana			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Wurst	Erin			Gatekeeper for 2021-2022 BCMS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 25, 2021 - May 26, 2022
Wurst	Erin			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	September 8, 2021 - May 25, 2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Akins	Kristina		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Anderson	Jacob		Baker County Middle School	STEM Robotics Club	Board Approved Rate	2021-2022
Auger	Kristine	For Krystal Gainey	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Auger	Kristine		Baker County Middle School	Team Lead, Eighth Grade Blue Team	Board Approved Rate	2021-2022
Auger	Kristine		Baker County Middle School	Social Studies Department Head	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Belleville	Barbara		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Boatright	Steve		Baker County Middle School	Bullying Prevention	Board Approved Rate	2021-2022
Boatright	Steve		Baker County Middle School	Bus Duty	Board Approved Rate	2021-2022
Bradley	Betty		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Branch	Heather	Shared with Brandi Staier	Baker County Middle School	Reading / ELA Department Head	Board Approved Rate - Shared	2021-2022
Branch	Heather		Baker County Middle School	Morning Duty	Board Approved Rate	2021-2022
Buettgen	Betsy		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Beta Club Sponsor - Eighth Grade	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Team Lead, Eighth Grade Green Team	Board Approved Rate	2021-2022
Callahan	Angela		Baker County Middle School	Beta Club Sponsor - Seventh Grade	Board Approved Rate	2021-2022
Carlton	Monica		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Carrington	Dedra	Shared with Brandy Mobley	Baker County Middle School	Cheerleader Sponsor - Basketball	Board Approved Rate - Shared	2021-2022
Carrington	Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	Athletic Director	Board Approved Rate	2021-2022
Cassidy	Faith Ann		Baker County Middle School	ESE Department Head	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2021-2022
Cranford	Jacob		Baker County Middle School	Team Lead, Seventh Grade Green Team	Board Approved Rate	2021-2022
Cranford	Jacob		Baker County Middle School	Boys Assistant Basketball Coach	Board Approved Rate	2021-2022
Craven	Morgan		Baker County Pre-K / Kindergarten Center	Director of Guidance	Board Approved Rate	2021-2022
Crawford	Danielle	Shared with Brandi Staier	Baker County Middle School	Student Council Sponsor	Board Approved Rate - Shared	2021-2022
Crews	Heather		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022
Crews	Kathy		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Crews	Stephen		Baker County Middle School / CATS Academy	Teacher, Alternative School	Board Approved Rate	2021-2022
Cushman	Alice		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Davis	Beth		Baker County Middle School	Team Lead, Eighth Grade Red Team	Board Approved Rate	2021-2022
Davis	Beth	Shared with McKenzie Harrison & Morgan Spencer	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Davis	Kaylan		Baker County Middle School	Dancin' Paw Sponsor - Basketball	Board Approved Rate	2021-2022
Dopson	Kellen		Baker County Middle School	Vocational Agriculture	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Dunnington	Amanda	Shared with Kimber Thigpen	Baker County Pre-K / Kindergarten Center	Enrichment, Kinder Chorus	Board Approved Rate - Shared	2021-2022
Dunnington	Amanda		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Dunnington	Amanda	Shared with Kimber Thigpen	Baker County Pre-K / Kindergarten Center	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Dyal	Kristen		Baker County Middle School	Team Lead, Sixth Grade Red Team	Board Approved Rate	2021-2022
Echols	Debra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Elledge	Forrest		Baker County Middle School	Assistant Band Director	Board Approved Rate	2021-2022
Elledge	Forrest	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2021-2022
Elledge	Gretchen		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022
Elledge	Gretchen	For Kellen Dopson	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Finley	Blane		Baker County Middle School	Boys Head Basketball Coach	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Speech Therapist	Board Approved Rate	2021-2022
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	National Board Certification - Speech	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Fiser	Courtney		Baker County Pre-K / Kindergarten Center	Speech Language Pathologist - ESE	Board Approved Rate	2021-2022
Forth	Courtney		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Gainey	Krystal	Shared with Angela Rhoden	Baker County Middle School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Gainey	Krystal		Baker County Middle School	Vocational Agriculture	Board Approved Rate	2021-2022
Gipson	Heather		Baker County Pre-K / Kindergarten Center	School Wellness Coordinator	Board Approved Rate	2021-2022
Gipson	Heather		Baker County Pre-K / Kindergarten Center	Computer Network Manager	Board Approved Rate	2021-2022
Godwin	Patricia		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022
Gregory	Sandra		Baker County Middle School	Team Lead, Seventh Grade Red Team	Board Approved Rate	2021-2022
Hand	Daphne		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Hand	Daphne		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Hand	Peggy	For Stephanie Wingard	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Harrell	Sandra		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Harris	Norma Marie		Keller Intermediate School	Nutrition Services Manager	Board Approved Rate	2021-2022
Harris	Pam		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Harrison	McKenzie	Shared Morgan Spencer and Beth Davis	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Harvey	Tiffany		Baker County Middle School	Team Lead, Sixth Grade Green Team	Board Approved Rate	2021-2022
Hawkins	Cindy	For Carley Davis	Baker County Middle School	Peer Teacher	Board Approved Rate	2021-2022
Hawkins	Cindy		Baker County Middle School	Team Lead, Seventh Grade Yellow Team	Board Approved Rate	2021-2022
Hays	Leigh Ann	For Michelle Stemerick - 90 Days Only	Baker County High School	Peer Teacher	Board Approved Rate - Prorated	2021-2022
Hickox	Heather		Baker County Pre-K / Kindergarten Center	Teacher on Special Assignment	Board Approved Rate	2021-2022
Hite	Jennifer	For Aaron Crews Orender	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Hodges	Loni		Baker County Middle School	Team Lead, Seventh Grade Blue Team	Board Approved Rate	2021-2022
Hodges	Loni		Baker County Middle School	Majorette Sponsor - Football & Basketball	Board Approved Rate	2021-2022
Holton	Ashley		Baker County High School	Girls Volleyball Coach	Board Approved Rate	2021-2022
Hyde	Amber		Baker County Middle School	Assistant Basketball Coach	Board Approved Rate	2021-2022
Jackson	Angela		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2021-2022
Jackson	Charles		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Johns	Michelle		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Keast	Becky		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Keel	Clay		Baker County Middle School	Band Director	Board Approved Rate	2021-2022
Kennedy	Cheryl		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2021-2022
King	Jennifer		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Kosakowski	Tara	Shared with Julia Ugartechea	Baker County Pre-K / Kindergarten Center	Enrichment, Full STEAM Ahead Kids Club	Board Approved Rate - Shared	2021-2022
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Lauramore	Angela		Baker County Middle School	Softball Coach	Board Approved Rate	2021-2022
Leadbetter	Alicia		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Lee	Toree	Shared with Chelsea Marsh	Westside Elementary School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Lewis	Jane Anne		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2021-2022
Long	Melissa		Baker County Middle School	Team Lead, Eighth Grade Yellow Team	Board Approved Rate	2021-2022
Long	Shirley		Maccleenny Elementary School	Nutrition Services Manager	Board Approved Rate	2021-2022
Lovett	Jennifer		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
McCullough	Carolyn		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
McHenry	Jessica	For Don Slayter	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
McLarty	Kelly		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Milton	John Wyatt		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2021-2022
Milton	Lisa		Baker County Middle School	Girls Assistant Volleyball Coach	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	Speech / Hearing Therapist	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	ESE Speech Pathology	Board Approved Rate	2021-2022
Mobley	Brandy		Baker County Middle School	Cheerleader Sponsor - Football	Board Approved Rate	2021-2022
Mobley	Jonathan		Baker County Middle School	Assistant Softball Coach	Board Approved Rate	2021-2022
Mobley	Jonathan		Baker County Middle School	PE Department Head	Board Approved Rate	2021-2022
Odom	Jessica	Shared with Forrest Elledge	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2021-2022
Odom	Jessica		Baker County Middle School	Team Lead, Sixth Grade Yellow Team	Board Approved Rate	2021-2022
Odom	Jessica		Baker County Middle School	Bus Duty	Board Approved Rate	2021-2022
Peterson	Joyce		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Ploucher	Melissa		Baker County High School	Nutrition Services Manager	Board Approved Rate	2021-2022
Rhoden	Angela	Shared with Jana Willoughby	Baker County Middle School	Activities Coordinator	Board Approved Rate - Shared	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Rhoden	Angela	Shared with Krystal Gainey	Baker County Middle School	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Rhoden	Angela		Baker County Middle School	Science Department Head	Board Approved Rate	2021-2022
Richardson	Cathy		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Roberts	Kenneth		Baker County Middle School	Head Football Coach	Board Approved Rate	2021-2022
Rowland	Rebekah		Baker County Middle School	Future Educator Club Sponsor	Board Approved Rate	2021-2022
Russell	Lori		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Satterwhite	Cari		Baker County Middle School	ESE Teacher	Board Approved Rate	2021-2022
Sollicito	Lisa		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2021-2022
Spencer	Morgan	Shared with McKenzie Harrison and Beth Davis	Baker County Middle School	Math Department Head	Board Approved Rate - Shared	2021-2022
Spencer	Morgan		Baker County Middle School	Head Volleyball Coach	Board Approved Rate	2021-2022
Staier	Brandi	Shared with Danielle Crawford	Baker County Middle School	Student Council Sponsor	Board Approved Rate - Shared	2021-2022
Staier	Brandi	Shared with Heather Branch	Baker County Middle School	Reading / ELA Department Head	Board Approved Rate - Shared	2021-2022
Staier	Brandi		Baker County Middle School	Team Lead, Sixth Grade Blue Team	Board Approved Rate	2021-2022
Starling	Janis		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2021-2022
Taylor	Kim		Baker County Middle School	Director of Guidance	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Thigpen	Kimber	Shared with Amanda Dunnington	Baker County Pre-K / Kindergarten Center	Enrichment, Kinder Chorus	Board Approved Rate - Shared	2021-2022
Thigpen	Kimber		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Thigpen	Kimber	Shared with Amanda Dunnington	Baker County Pre-K / Kindergarten Center	Yearbook Sponsor	Board Approved Rate - Shared	2021-2022
Trippett	Joshua		Baker County High School	Assistant Wrestling Coach	Board Approved Rate	2021-2022
Van Sickle	Brittnee		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Van Sickle	Brittnee		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2021-2022
Vickers	Jackie		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2021-2022
Vickers	Jackie		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2021-2022
Waite	Angela		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2021-2022
Wheeler	Stephanie	For Candace Petrillo	Baker County High School	Peer Teacher	Board Approved Rate	2021-2022
Willoughby	Jana	Shared with Angela Rhoden	Baker County Middle School	Activities Coordinator	Board Approved Rate - Shared	2021-2022

STIPEND LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	ASSIGNMENT	AMOUNT	EFFECTIVE
Willoughby	Jana		Addition of Out of Field Subject Area to Certificate (Reading Endorsement)	\$225.00 Flat Rate / Funding Source: Federal	August 23, 2021

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Akins	Kristina		Exceptional Student Education, Mathematics (Grades 5-9), Social Science (Grades 5-9), Reading & English (Grades 6-12)	Science (Grades 5-9)	Baker County Middle School	2021-2022
Anderson	Jacob		Social Science (Grades 5-9)	Digital Information Technology & Computer Science	Baker County Middle School	2021-2022
Baker	Victoria		Social Science (Grades 6-12)	Elementary Education (Third Grade)	Westside Elementary School	2021-2022
Blackshear	Tabitha		Prekindergarten / Primary PK-3	Science (Grades 5-9)	Baker County Middle School	2021-2022
Carney	Steve		Business Education	Geometry	Baker County High School	2021-2022
Carter	Cynthia		Social Science (Grades 5-9)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Carver	Andrea		Elementary Education	English & Intensive Reading	Baker County High School	2021-2022
Combs	Garrett		Japanese Foreign Language	Algebra	Baker County High School	2021-2022
Combs	Rebecca		Social Science (Grades 5-9)	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Combs	Tiffany		Elementary Education	Geometry, Algebra, Math for College Readiness	Baker County High School	2021-2022
Crews	Stephen		Business Education	Mathematics and Social Science	Baker County Middle School / CATS Academy	2021-2022
Delisle	Steve		General Science	Biology	Baker County High School	2021-2022
Elledge	Forrest		Music	Digital Information Technology & Computer Science	Baker County Middle School	2021-2022
Finley	Blane		Social Science (Grades 5-9)	Science (Grades 5-9)	Baker County Middle School	2021-2022
Finley	Brandon		Prekindergarten / Primary Education	Business Tech	Baker County High School	2021-2022
Gainey	Krystal		Business Education	Journalism, Social Science (Grades 5-9), Mathematics (Grades 5-9), Science (Grades 5-9),	English (Grades 5-9) / Baker County Middle School	2021-2022

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Gernhard	Joyce		Elementary Education (Grades K-6), English Speakers of Other Languages, Reading	English (Grades 5-9)	Baker County Middle School	2021-2022
Gregonis	Vincent		Prekindergarten / Primary Education	English	Baker County High School	2021-2022
Hall	Cynthia		Elementary Education	English	Baker County High School	2021-2022
Harrison	Michael		Business Education & Social Science (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Hughes	Lindsey		English, Mathematics (Grades 5-9), Middle Grades Integrated Curriculum (Grades 5-9)	Math for College Readiness	Baker County High School	2021-2022
Kazmierczak	Jana		Business Education (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Kish	Jessica		Elementary Education	Algebra & LAM	Baker County High School	2021-2022
Laurich-Schutt	Valerie		Exceptional Student Education, Prekindergarten / Primary, Reading	Art	Baker County Middle School	2021-2022
Lee	Toree		Business Education (Grades 6-12)	Elementary Education (First Grade)	Westside Elementary School	2021-2022
Lokey	Tyler		Social Science	English 3	Baker County High School	2021-2022
Long	Melissa		Elementary Education (Grades 1-6), Mathematics (Grades 5-9)	Science (Grades 5-9)	Baker County Middle School	2021-2022
McCullough	Tammy		Social Science	Emotional Behavioral Disabilities	Baker County High School	2021-2022
McHenry	Jessica		Elementary Education	Chemistry & Biology	Baker County High School	2021-2022
McKoy	Jasmine		Social Science	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Mixon	Marina		Health	Elementary Education (First Grade)	Macclenny Elementary School	2021-2022
Odom	Jessica		Elementary Education (Grades K-6), English for Speakers of Other Languages	Science (Grades 5-9)	Baker County Middle School	2021-2022
Prescott	Amy		Elementary Education, English for Speakers of Other Languages	Science (Grades 5-9)	Baker County Middle School	2021-2022

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 7, 2021						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Rafuse	Shelby		Social Science (Grades 6-12)	Elementary Education (Fifth Grade)	Keller Intermediate School	2021-2022
Register	Scott		Agriculture	Business Tech & Physical Education	Baker County High School - CATS Academy	2021-2022
Rhoden	Gracemarie		Speech / Language	Elementary Education (First Grade)	Westside Elementary School	2021-2022
Rice	Tammy		Business Education	English	Baker County High School	2021-2022
Richard	George		Exceptional Student Education & Physical Education	English & Science	Baker County High School - CATS Academy	2021-2022
Rodgers	Jarrell		Prekindergarten / Primary Education	Florida History & PCSD Ed Lab	Baker County High School	2021-2022
Simmons	Kanon		Social Science (Grades 5-9)	English (Grades 5-9)	Baker County Middle School	2021-2022
Slayter	Don		Biology & Agriculture	Chemistry & Integrated Science	Baker County High School	2021-2022
Stafford	Matthew		Social Science (Grades 6-12)	Elementary Education (Second Grade)	Westside Elementary School	2021-2022
Swallows-Carney	Sarah		Social Science (Grades 6-12)	English (Grades 5-9)	Baker County Middle School	2021-2022
Waller	Janet		Elementary Education (Grades 1-6), Primary Education (Grades K-3), English for Speakers of Other Languages, Reading	Science (Grades 5-9)	Baker County Middle School	2021-2022
Wingard	Stephanie		Social Science (Grades 6-12)	Exceptional Student Education	Baker County High School	2021-2022
Woods	Abbey		Elementary Education (Grades K-6), English for Speakers of Other Languages	Mathematics (Grades 5-9)	Baker County Middle School	2021-2022
Zavala	Bethany		Prekindergarten / Primary PK-3	Science (Grades 5-9)	Baker County Middle School	2021-2022

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON SEPTEMBER 7, 2021				
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, 2021 - May 26, 2022
Burnham	Justin	High School Assistant Band Director	\$1,030.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Clayton	Gerald	High School Boys Head Assistant Basketball Coach	\$1,595.00 Flat Rate / Funding Source: General	September 21, 2021 - June 30, 2022

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON SEPTEMBER 7, 2021				
LAST NAME	FIRST NAME	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Cushenberry	Kyle	Middle School Head Baseball Coach	\$1,500.00 Flat Rate / Funding Source: General	February 1, 2021 - May 26, 2022
Kinney	Kristian	High School Competition Cheerleading Coach	\$1,030.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Dance Drill Team - Football	\$525.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Dance Drill Team - Basketball	\$525.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Nipper	Phoebe	High School Choreographer	\$275.00 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Roberts II	Kenneth "Tucker"	Middle School Assistant Football Coach	\$1,500.00 Flat Rate / Funding Source: General	July 29, 2021 - May 26, 2022

LEAVE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Brewin	Kelly		179 Days	Personal Leave Without Pay - Personal / Extended	August 26, 2021 - May 30, 2022
Buford	Sara		15 Days	Personal Leave Without Pay - Medical	August 10, 2021 - August 30, 2021
Hyde	Amber		.50 Day	Illness in the Line of Duty	August 30, 2021
Johns	Pamela		17 Days	Personal Leave Without Pay - Medical	August 10, 2021 - September 1, 2021
Lee	Lucious		10 Days & 6.25 Hours	Personal Leave Without Pay - Medical	August 24, 2021 - September 8, 2021
Mette	Anita		14 Days	Personal Leave Without Pay - Medical	August 10, 2021 - August 27, 2021
Rafuse	Shelby		32 Days	Personal Leave Without Pay - Medical	August 23, 2021 - October 18, 2021
Starling	Jennifer		35 Days	Personal Leave Without Pay - Medical	August 11, 2021 - September 28, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ambrose	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Arnold	Claudia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Baggett	Dennis		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Barton	Tiffany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Beebe	Shayla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Blackshear	Barbara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Blackshear	Clayton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Bliss	Lana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Brown	Jeffrey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Burnsed	Mallory		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Cales	Lauren		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Cales	Skyler		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 25, 2021
Carver	Jacob		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Combs	Melissa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Cranford	Breanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Creamer	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Crews	Katherine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021
Crews	Sarah		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Cushenberry	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 16, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Davis	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Dean	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Dekle	Marca		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Dennis	Spencer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Elliott	Aspyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Esterling	Aura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
French	Abbigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
French	Randa		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 17, 2021
Gibson	Kari		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
Gray	Mary		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021
Hauge	Madison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Hill	Sheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Hodges	Emilie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
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 19, 2021
Howell	Kymerli		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Jackson	April		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Jacobs	Amanda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Jager	Audra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Jefferson	Adrium		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Johns	Rhonda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Jones	Demi		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Jones	Haley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Kick	Annalee		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Lambright	Jessie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Lee	Emily		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 23, 2021
Matthews	Karen Sue		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2021
Mazzanoble	Valerie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Moore	Regan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2021
Murray	Billie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Nowlen	Lucy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2021
Plemmons	Haleigh		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Pocepowich	Richard		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 26, 2021

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 7, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ragan	Jennifer		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2021
Ray	Kelsey		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Reagan	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Robinson	Shanna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Ruis	William		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 19, 2021
Simmons	Joleene		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Smith	Bascom		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Stewart	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Thomas	Autumn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Thrift	Alyssa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Wells	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
White	Kaleigh		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 18, 2021
Wilson	Jessica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021
Winters	Lucy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 17, 2021



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 27, 2021

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services *WPA*

RE: 2021-2022 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2021-2022 millage rates, the 2021-2022 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.564
Basic Discretionary Operating	.748
Capital Outlay	<u>1.500</u>
Total Mills	5.812

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

mta

"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

Final Budget Resolution 2021-2022

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022.

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, 2021 to June 30, 2022; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

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 \$107,564,403.67 for fiscal year 2021-2022.

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, 2021 to June 30, 2022.

Chairman

**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, 2021, AND ENDING JUNE 30, 2022.

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:

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,234,103,728</u>	Required Local Effort	\$ <u>4,222,412</u>	<u>3.5640</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>4,222,412</u>	<u>3.5640</u> 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
\$ <u>1,234,103,728</u>	Discretionary Operating	\$ <u>886,186</u>	<u>0.7480</u> 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
\$ <u>1,234,103,728</u>	Local Capital Improvement	\$ <u>1,777,110</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> 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 .78 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 7, 2021.

Signature of District School Superintendent

SEPTEMBER 7, 2021

Date of Signature

Note: Copies of this resolution shall be sent to the 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.

SECTION 1. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser

1,234,103,728.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.5640		3.5640
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	5.8120		5.8120

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100

Page 2

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	40,000.00
National Forest Funds	3255	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	165,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	27,740,909.00
Workforce Development	3315	166,406.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
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	260,000.00
State Forest Funds	3342	20,000.00
State License Tax	3343	10,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,759,208.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	320,000.00
Preschool Projects	3372	65,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	30,000.00
Total State	3300	33,371,523.00
LOCAL:		
District School Taxes	3411	5,108,597.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	3,000.00
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	12,500.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	2,500.00
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	175,000.00
School-Age Child Care Fees	3473	195,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	250,000.00
Total Local	3400	5,779,597.00
TOTAL ESTIMATED REVENUES		39,381,120.00
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, 2021	2800	8,553,196.33
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		47,934,316.33

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100 (Continued)

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS										
Instruction		5000	23,439,831.00	16,489,796.00	5,208,153.00	660,100.00	1,000.00	368,483.00	47,255.00	665,040.00
Student Support Services		5100	2,438,993.00	1,785,093.00	556,135.00	68,180.00		14,635.00	5,050.00	9,900.00
Instructional Media Services		5200	376,445.00	378,195.00	170,400.00	230.00		5,000.00	16,500.00	6,100.00
Instruction and Curriculum Development Services		5300	770,375.00	565,625.00	199,750.00	2,000.00		2,500.00		1,000.00
Instructional Staff Training Services		5400	159,156.00	95,806.00	30,100.00	30,000.00				750.00
Instruction-Related Technology		5500	307,525.00	219,800.00	64,725.00	23,000.00				
Board		5600	389,475.00	152,600.00	157,550.00	58,925.00		500.00	5,000.00	14,900.00
General Administration		7100	326,545.00	207,320.00	59,450.00	24,900.00		2,900.00	1,000.00	30,775.00
School Administration		7300	2,347,760.00	1,802,300.00	516,510.00	3,900.00		11,115.00	6,535.00	7,400.00
Facilities Acquisition and Construction		7400	22,000.00						22,000.00	
Fiscal Services		7500	786,600.00	\$17,100.00	212,500.00	45,500.00		5,000.00		3,500.00
Food Service		7600	22,000.00	3,000.00	19,000.00					
Central Services		7700	514,750.00	157,000.00	112,100.00	195,000.00		39,500.00	5,000.00	5,250.00
Student Transportation Services		7800	2,669,000.00	1,594,100.00	564,900.00	53,100.00	240,100.00	125,900.00	7,500.00	84,000.00
Operation of Plant		7900	4,373,179.00	1,554,900.00	383,900.00	720,500.00	1,025,000.00	56,995.00	52,600.00	351,280.00
Maintenance of Plant		8100	1,218,000.00	500,700.00	137,500.00	298,900.00		241,000.00	54,900.00	5,000.00
Administrative Technology Services		8200	825,900.00	179,100.00	44,900.00	481,500.00		10,500.00	107,900.00	
Community Services		8300	216,500.00	110,500.00	28,900.00	1,350.00		10,800.00	2,500.00	61,950.00
Debt Service		9200	164,411.00							164,411.00
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			41,519,145.00	26,292,935.00	8,666,475.00	2,666,205.00	1,266,100.00	897,434.00	318,740.00	1,411,236.00
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To Debt Service Funds		920								
To Capital Projects Funds		930	164,411.00							
To Special Revenue Funds		940								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700	164,411.00							
TOTAL OTHER FINANCING USES			164,411.00							
Nonspendable Fund Balance, June 30, 2022		2710	175,000.00							
Restricted Fund Balance, June 30, 2022		2720	1,700,000.00							
Committed Fund Balance, June 30, 2022		2730								
Assigned Fund Balance, June 30, 2022		2740	500,000.00							
Unassigned Fund Balance, June 30, 2022		2750	3,875,760.33							
TOTAL ENDING FUND BALANCE		2700	6,250,760.33							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			47,934,316.33							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	2,545,000.00
USDA-Donated Commodities	3265	200,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,745,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	20,000.00
School Lunch Supplement	3338	22,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	42,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	85,000.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	92,500.00
TOTAL ESTIMATED REVENUES		2,879,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2021	2800	1,599,580.99
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,479,080.99

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	973,500.00
Employee Benefits	200	315,500.00
Purchased Services	300	55,100.00
Energy Services	400	11,200.00
Materials and Supplies	500	1,740,120.00
Capital Outlay	600	7,300.00
Other	700	113,200.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		3,215,920.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
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, 2022	2710	100,000.00
Restricted Fund Balance, June 30, 2022	2720	1,163,160.99
Committed Fund Balance, June 30, 2022	2730	
Assigned Fund Balance, June 30, 2022	2740	
Unassigned Fund Balance, June 30, 2022	2750	
TOTAL ENDING FUND BALANCE	2700	1,263,160.99
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,479,080.99

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
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	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	104,379.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	174,034.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	280,577.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,237,335.00
Elementary and Secondary Education Act, Title I	3240	1,351,301.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	95,967.00
Federal Through Local	3280	117,788.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,361,381.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
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		3,361,381.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,361,381.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

APPROPRIATIONS	Account Number	Totals										Capital Outlay	Materials and Supplies	Energy Services	Purchased Services	Employee Benefits	Salaries	Other
		100	200	300	400	500	600	700	800	900	1000							
Instruction	5000	1,934,201.78																700
Student Support Services	6100	262,803.01																110,621.45
Instructional Media Services	6200	2,345.00																
Instruction and Curriculum Development Services	6300	413,150.00																
Instructional Staff Training Services	6400	553,591.21																9,800.00
Instruction-Related Technology	6500	13,750.00																68,779.00
Board	7100																	
General Administration	7200	91,330.00																
School Administration	7500	8,190.00																91,530.00
Facilities Acquisition and Construction	7400																	1,890.00
Fiscal Services	7500																	
Food Services	7600																	
Central Services	7700																	
Student Transportation Services	7800	29,600.00																5,000.00
Operation of Plant	7900	48,200.00																500.00
Maintenance of Plant	8100																	
Administrative Technology Services	8200																	
Community Services	9100																	
Other Capital Outlay	9500																	
TOTAL APPROPRIATIONS		3,361,381.00																288,123.45
OTHER FINANCING USES:																		
<i>Transfers Out: (Function 9700)</i>																		
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, 2022	2710																	
Restricted Fund Balance, June 30, 2022	2720																	
Committed Fund Balance, June 30, 2022	2730																	
Assigned Fund Balance, June 30, 2022	2740																	
Unassigned Fund Balance, June 30, 2022	2750																	
TOTAL ENDING FUND BALANCE																		
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,361,381.00																

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	255,180.28
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	255,180.28
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		255,180.28
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		255,180.28

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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	229,350.76	61,409.56	11,843.08			17,066.62	138,250.00	
Student Support Services	6100	14,554.23	11,766.48	2,173.27	781.50		614.48		
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	2,018.45	1,350.39	249.41		418.65			
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	9,256.84	2,154.83	527.63					6,574.33
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		255,180.28	76,681.31	14,793.39	781.50	418.65	17,681.10	138,250.00	6,574.33
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	255,180.28							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		255,180.28							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 10

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	25,475.21
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	25,475.21
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		25,475.21
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,475.21

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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	1,899.72					1,606.65	293.07	
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	23,575.49	15,668.52	2,882.14		5,024.83			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9200								
TOTAL APPROPRIATIONS		25,475.21	15,668.52	2,882.14		5,024.83	1,606.65	293.07	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,475.21							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	3,890,641.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,890,641.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,890,641.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,890,641.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 48 (Continued)

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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	1,106,138.00	677,000.00	193,400.00	3,000.00		15,738.00	217,000.00	700
Student Support Services	6100	179,843.00	120,000.00	27,093.00	500.00		20,250.00	12,000.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	12,000.00							
Instructional Staff Training Services	6400	23,322.00		1,700.00				12,000.00	21,622.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	194,530.00							
School Administration	7300								194,530.00
Facilities Acquisition and Construction	7400	2,350,000.00						2,350,000.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	24,806.00			24,806.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9500								
TOTAL APPROPRIATIONS		3,890,641.00	797,000.00	222,195.00	28,306.00		35,988.00	2,591,000.00	216,152.00
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,890,641.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	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, 2022

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRSA ACT RELIEF (INCLUDING GEER ID - 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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	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, 2022

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	Page 17
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:										
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Inetfund	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, 2022	2710									
Restricted Fund Balance, June 30, 2022	2720									
Committed Fund Balance, June 30, 2022	2730									
Assigned Fund Balance, June 30, 2022	2740									
Unassigned Fund Balance, June 30, 2022	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, 2022

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
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, 2021	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, 2022

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								
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								
General Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9500								
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, 2022		2710								
Restricted Fund Balance, June 30, 2022		2720								
Committed Fund Balance, June 30, 2022		2730								
Assigned Fund Balance, June 30, 2022		2740								
Unassigned Fund Balance, June 30, 2022		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, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,000,000.00
Total Local	3400	1,000,000.00
TOTAL ESTIMATED REVENUES	3000	1,000,000.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
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, 2021	2800	956,000.96
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,956,000.96

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 990 (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	950,000.00					950,000.00		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Plant 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	950,000.00					950,000.00		
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720	1,006,000.96							
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	1,006,000.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,956,000.96							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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:									
COAGS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (6.212-20(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								
Grants, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	37,955.00			37,955.00				
Total Local Sources	3400	37,955.00			37,955.00				
TOTAL ESTIMATED REVENUES		37,955.00							
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610	164,411.00			164,411.00				
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Services Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES		164,411.00							
Fund Balance, July 1, 2021	2800	3,024,919.65			3,024,919.65				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,227,285.65			3,227,285.65				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	260 Other Debt Service	290 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	3,190,020.00			3,190,020.00				
Interest	720	37,285.65			37,285.65				
Fees and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	3,227,285.65			3,227,285.65				
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
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	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,227,285.65			3,227,285.65				

SECTION XII CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Ass. Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay Debt Service	370 November Capital Improvement (Section 1011.12), F.S.	380 Year Capital Improvement	390 Other Capital Projects	999 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Miscellaneous Federal Through State	3300											
Total Federal Through State and Local	3300											
STATE SOURCES:												
COMEDS Distributed	3321	164,500.00						164,500.00				
Interest on Underfunded Bonds	3323	2,750.00						2,750.00				
Sales Tax Distribution (s. 312-2003.66, F.S.)	3341											
State Through Local	3380											
State Through Capital Outlay (PECO)	3381	31,345,761.91				31,345,761.91						
State Through Capital Outlay (PECO)	3382											
State Through Capital Outlay (PECO)	3383											
State Through Capital Outlay (PECO)	3384											
State Through Capital Outlay (PECO)	3385											
State Through Capital Outlay (PECO)	3386											
State Through Capital Outlay (PECO)	3387											
State Through Capital Outlay (PECO)	3388											
State Through Capital Outlay (PECO)	3389											
State Through Capital Outlay (PECO)	3390											
State Through Capital Outlay (PECO)	3391											
State Through Capital Outlay (PECO)	3392											
State Through Capital Outlay (PECO)	3393											
State Through Capital Outlay (PECO)	3394											
State Through Capital Outlay (PECO)	3395											
State Through Capital Outlay (PECO)	3396											
State Through Capital Outlay (PECO)	3397											
State Through Capital Outlay (PECO)	3398											
State Through Capital Outlay (PECO)	3399											
State Through Capital Outlay (PECO)	3400											
State Through Capital Outlay (PECO)	3401											
State Through Capital Outlay (PECO)	3402											
State Through Capital Outlay (PECO)	3403											
State Through Capital Outlay (PECO)	3404											
State Through Capital Outlay (PECO)	3405											
State Through Capital Outlay (PECO)	3406											
State Through Capital Outlay (PECO)	3407											
State Through Capital Outlay (PECO)	3408											
State Through Capital Outlay (PECO)	3409											
State Through Capital Outlay (PECO)	3410											
State Through Capital Outlay (PECO)	3411											
State Through Capital Outlay (PECO)	3412											
State Through Capital Outlay (PECO)	3413											
State Through Capital Outlay (PECO)	3414											
State Through Capital Outlay (PECO)	3415											
State Through Capital Outlay (PECO)	3416											
State Through Capital Outlay (PECO)	3417											
State Through Capital Outlay (PECO)	3418											
State Through Capital Outlay (PECO)	3419											
State Through Capital Outlay (PECO)	3420											
State Through Capital Outlay (PECO)	3421											
State Through Capital Outlay (PECO)	3422											
State Through Capital Outlay (PECO)	3423											
State Through Capital Outlay (PECO)	3424											
State Through Capital Outlay (PECO)	3425											
State Through Capital Outlay (PECO)	3426											
State Through Capital Outlay (PECO)	3427											
State Through Capital Outlay (PECO)	3428											
State Through Capital Outlay (PECO)	3429											
State Through Capital Outlay (PECO)	3430											
State Through Capital Outlay (PECO)	3431											
State Through Capital Outlay (PECO)	3432											
State Through Capital Outlay (PECO)	3433											
State Through Capital Outlay (PECO)	3434											
State Through Capital Outlay (PECO)	3435											
State Through Capital Outlay (PECO)	3436											
State Through Capital Outlay (PECO)	3437											
State Through Capital Outlay (PECO)	3438											
State Through Capital Outlay (PECO)	3439											
State Through Capital Outlay (PECO)	3440											
State Through Capital Outlay (PECO)	3441											
State Through Capital Outlay (PECO)	3442											
State Through Capital Outlay (PECO)	3443											
State Through Capital Outlay (PECO)	3444											
State Through Capital Outlay (PECO)	3445											
State Through Capital Outlay (PECO)	3446											
State Through Capital Outlay (PECO)	3447											
State Through Capital Outlay (PECO)	3448											
State Through Capital Outlay (PECO)	3449											
State Through Capital Outlay (PECO)	3450											
State Through Capital Outlay (PECO)	3451											
State Through Capital Outlay (PECO)	3452											
State Through Capital Outlay (PECO)	3453											
State Through Capital Outlay (PECO)	3454											
State Through Capital Outlay (PECO)	3455											
State Through Capital Outlay (PECO)	3456											
State Through Capital Outlay (PECO)	3457											
State Through Capital Outlay (PECO)	3458											
State Through Capital Outlay (PECO)	3459											
State Through Capital Outlay (PECO)	3460											
State Through Capital Outlay (PECO)	3461											
State Through Capital Outlay (PECO)	3462											
State Through Capital Outlay (PECO)	3463											
State Through Capital Outlay (PECO)	3464											
State Through Capital Outlay (PECO)	3465											
State Through Capital Outlay (PECO)	3466											
State Through Capital Outlay (PECO)	3467											
State Through Capital Outlay (PECO)	3468											
State Through Capital Outlay (PECO)	3469											
State Through Capital Outlay (PECO)	3470											
State Through Capital Outlay (PECO)	3471											
State Through Capital Outlay (PECO)	3472											
State Through Capital Outlay (PECO)	3473											
State Through Capital Outlay (PECO)	3474											
State Through Capital Outlay (PECO)	3475											
State Through Capital Outlay (PECO)	3476											
State Through Capital Outlay (PECO)	3477											
State Through Capital Outlay (PECO)	3478											
State Through Capital Outlay (PECO)	3479											
State Through Capital Outlay (PECO)	3480											
State Through Capital Outlay (PECO)	3481											
State Through Capital Outlay (PECO)	3482											
State Through Capital Outlay (PECO)	3483											
State Through Capital Outlay (PECO)	3484											
State Through Capital Outlay (PECO)	3485											
State Through Capital Outlay (PECO)	3486											
State Through Capital Outlay (PECO)	3487											
State Through Capital Outlay (PECO)	3488											
State Through Capital Outlay (PECO)	3489											
State Through Capital Outlay (PECO)	3490											
State Through Capital Outlay (PECO)	3491											
State Through Capital Outlay (PECO)	3492											
State Through Capital Outlay (PECO)	3493											
State Through Capital Outlay (PECO)	3494											
State Through Capital Outlay (PECO)	3495											
State Through Capital Outlay (PECO)	3496											
State Through Capital Outlay (PECO)	3497											
State Through Capital Outlay (PECO)	3498											
State Through Capital Outlay (PECO)	3499											
State Through Capital Outlay (PECO)	3500											
State Through Capital Outlay (PECO)	3501											
State Through Capital Outlay (PECO)	3502											
State Through Capital Outlay (PECO)	3503											
State Through Capital Outlay (PECO)	3504											
State Through Capital Outlay (PECO)	3505											
State Through Capital Outlay (PECO)	3506											
State Through Capital Outlay (PECO)	3507											
State Through Capital Outlay (PECO)	3508											
State Through Capital Outlay (PECO)	3509											
State Through Capital Outlay (PECO)	3510											
State Through Capital Outlay (PECO)	3511											
State Through Capital Outlay (PECO)	3512											
State Through Capital Outlay (PECO)	3513											
State Through Capital Outlay (PECO)	3514											
State Through Capital Outlay (PECO)	3515											
State Through Capital Outlay (PECO)	3516											
State Through Capital Outlay (PECO)	3517											
State Through Capital Outlay (PECO)	3518											
State Through Capital Outlay (PECO)	3519											
State Through Capital Outlay (PECO)	3520											
State Through Capital Outlay (PECO)	3521											
State Through Capital Outlay (PECO)	3522											
State Through Capital Outlay (PECO)	3523											
State Through Capital Outlay (PECO)	3524											
State Through Capital Outlay (PECO)	3525											
State Through Capital Outlay (PECO)	3526											
State Through Capital Outlay (PECO)	3527											
State Through Capital Outlay (PECO)	3528											
State Through Capital Outlay (PECO)	3529											
State Through Capital Outlay (PECO)	3530											
State Through Capital Outlay (PECO)	3531											
State Through Capital Outlay (PECO)	3532											
State Through Capital Outlay (PECO)	3533											
State Through Capital Outlay (PECO)	3534											
State Through Capital Outlay (PECO)												

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Fund Bonds	330 Section 1011.14 & 1011.15, F.S., Lanes	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonrecurring Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ASRA Economic Stimulus Capital Projects
<i>Appropriations: (Function 740/9200)</i>												
Library Books (New Librarians)	610											
Audio-Visual Materials	620											
Buildings and Fixed Equipment	630	35,823,377.67				35,823,377.67						
Furniture, Fixtures and Equipment	640	1,500,000.00				1,500,000.00						
Motor Vehicles (Including Buses)	650											
Transportation Other Than Buildings	670											
Improvements Other Than Buildings	680											
Remodeling and Renovations	690	58,637.50							58,637.50			
Computer Software	700											
Charter School (Local Capital Improvement)	701											
Charter School Capital Outlay Sales Tax	705											
Restoration of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		37,382,015.17				37,382,377.67			58,637.50			
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910											
To Debt Service Fund	920											
To Special Revenue Fund	940											
To Special Grant Projects Only	950	3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
To Bond Fund	960											
To Internal Service Funds	990											
To Enterprise Fund	990											
Total Transfers Out	9700	3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
TOTAL OTHER FINANCING USES		3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
Nonspendable Fund Balance, June 30, 2022	2710											
Restricted Fund Balance, June 30, 2022	2720											
Committed Fund Balance, June 30, 2022	2730											
Assigned Fund Balance, June 30, 2022	2740											
Unassigned Fund Balance, June 30, 2022	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		40,951,656.60				37,382,377.67		167,250.00	1,841,746.50		1,619,282.43	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000

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	Account Number	
ESTIMATED REVENUES		
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	
<i>Transfers In:</i>		
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, 2021	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, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000 (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	9500								
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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For Fiscal Year Ending June 30, 2022

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								
NONOPERATING REVENUES:									
Investment Income	3430								
Grants and Benefits	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, 2021	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, 2022	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, 2022

SECTION XVI. INTERNAL SERVICE FUNDS

Page 29									
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	425,000.00	425,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		425,000.00	425,000.00						
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440	2,500.00	2,500.00						
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, 2021	2840	1,055,385.65	1,055,385.65						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,483,385.65	1,483,385.65						
ESTIMATED EXPENSES									
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								
Less 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, 2022	2780	1,033,385.65	1,033,385.65						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,483,385.65	1,483,385.65						

MINUTES
SCHOOL BOARD MEETING
(Open to the Public)
Monday, August 16, 2021 - 5:00 p.m.
District School Board Room (270 South Boulevard East, Macclenny, Florida)

SUPPLEMENTAL MINUTE BOOK #50 PAGE #4

The Baker County School Board met on Monday, August 16, 2021, at 5:00 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of this meeting was to hold the regularly scheduled Board meeting. Chairperson Paula T. Barton announced that Tim Andrews was going to give the invocation followed by the Pledge of Allegiance led by Bonnie Jones.

CALL TO ORDER – 5:00 P.M.

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

PUBLIC HEARINGS – 5:05 P.M. (if any)

There were no public hearings at this meeting.

RECOGNITIONS / PRESENTATIONS

➤ **New K-5 Elementary School Check Presentation**

Representative Chuck Brannan, Senator Jennifer Bradley, and Senator Rob Bradley were present to present a check to Superintendent Raulerson for the construction of the new K-5 elementary school in the amount of \$36,946,301.00. Superintendent Raulerson provided a PowerPoint presentation in reference to the symbolic naming of the new school. Superintendent Raulerson stated, “Legacy Elementary School will represent education excellence built on the foundation by those who came before those who are here today. Each one of you in the Baker County School District is part of our legacy. You are making a difference in the lives of children. Legacy is all about life and living and caring about our world during our lifetime. Each of us has a unique opportunity to draw meaning by helping others in some way that is meaningful.” Once the presentation was complete, Superintendent Raulerson unveiled the new school name and mascot. Legacy Elementary School - Home of the Legacy Lions.

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 16, 2021.	Sherrie Raulerson (259-0401)
	A.	2. Approval of the Minutes of the July 26, 2021, School Board Meeting.	Sherrie Raulerson (259-0401)
	A.	3. Approval of the Minutes of the August 2, 2021, School Board Meeting.	Sherrie Raulerson (259-0401)
	A.	4. Approval of the July 2021 District Property Inventory.	Denny Wells (259-5420)
	A.	5. Approval of Budget Amendment #11 in the Amount of \$2,276.00 to Grant Proposal "Strengthening Career & Technical Education - Perkins V Secondary". (No Change in Overall Budget) Amendment / Federal / No Matching	Carrie Dopson (259-0408)
	A.	6. Approval of Budget Amendment #3 in the Amount of \$2,129.58 to Grant Proposal "Strengthening Career & Technical Education - Perkins V Rural". (No Change in Overall Budget - Previously Approved for \$2,000.) Amendment / Federal / No Matching	Carrie Dopson (259-0408)
	A.	7. Approval of the Resolution Affirming Participation in the Small School District Council Consortium in the Amount of \$3,250.00 Effective July 1, 2021-June 30, 2022. Funding Source: General	Sherrie Raulerson (259-0401)
	A.	8. Approval of the 2021-2022 Professional Learning Catalog. (Executive Summary of Changes Included in Packet.)	Allen Murphy (259-0429)
	A.	9. Approval of Budget Amendment #1 (BA 1). (General Fund - 100)	Teri Ambrose (259-0418)
	A.	10. Approval of Budget Amendment #2 (BA 2). (Special Revenue Fund - 420)	Teri Ambrose (259-0418)
	A.	11. Approval of Budget Amendment #3 (BA 3). (Special Revenue Fund - 410)	Teri Ambrose (259-0418)
	A.	12. Approval of Budget Amendment #4 (BA 4). (Special Revenue Fund - 441)	Teri Ambrose (259-0418)
	A.	13. Approval of Budget Amendment #5 (BA 5). (Special Revenue Fund - 442)	Teri Ambrose (259-0418)
	A.	14. Approval of Budget Amendment #6 (BA 6). (Miscellaneous Special Revenue Fund - 491)	Teri Ambrose (259-0418)
	A.	15. Approval of the 2021-2022 Baker County School District Professional Development Plan.	Allen Murphy (259-0429)

	A.	16. Approval to Renew Agreement with Baker County Health Department to Provide Dental Services Effective July 1, 2021 - June 30, 2022. (No Changes from Previous Agreement)	Tina Bradley (259-0476)
		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 Tiffany McNarnay. 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 Agreement with H2 Holdco Inc. for Athletic Training Services Effective July 1, 2021 - June 30, 2022.	Johnnie Jacobs (259-6286)
		Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson, Tiffany McNarnay 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. (2020-2021 Board Representative was Mrs. McNarnay 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, Amanda Hodges made a motion to approve, seconded by Artie Burnett. 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 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 noted how happy she is to have all of the children back in school!

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 16, 2021

RESIGNATION LIST FOR APPROVAL ON AUGUST 16, 2021

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Castro	Isis			Bus Driver (186 Days)	Transportation	May 26, 2021
Gibson	Kari			School Secretary (216 Days)	Baker County Middle School	August 6, 2021
Southey	Laurie			Teacher, First Grade (197 Days)	Macclenny Elementary School	July 27, 2021
Williams Jr.	Gregory			Custodian (197 Days, 8 Hours)	Keller Intermediate School	May 31, 2021

EMPLOYMENT LIST FOR APPROVAL ON AUGUST 16, 2021

LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Bailey	Angela		Promotion Within the Same Site from Secretary / Clerical Staff Instruction / Curriculum (261 Days, 5.5 Hours) / Replacing Herself / Unit Reassigned to Increase Number of Contractual Hours	Secretary / Clerical Staff Instruction / Curriculum (240 Days, 7.5 Hours)	Career and Adult Education	August 5, 2021
Boyd	Cynthia		Initial Employment / Replacing Malissa Elixson-Barber	School Bookkeeper (216 Days)	Macclenny Elementary School	August 3, 2021
Denmark	Rene		Initial Employment / Replacing Emmaline Williams	Extended Day Enrichment Program Assistant Supervisor (181 Days)	Westside Elementary School	August 9, 2021
Dugger	Bailey		Initial Employment / Replacing Lauren Helms	Extended Day Enrichment Program Assistant Supervisor (181 Days)	Keller Intermediate School	August 9, 2021
Harris	Norma		Promotion / Transfer from Custodian (261 Days, 5.5 Hours) at Baker County High School / Replacing Melissa Ploucher	Nutrition Services Manager (193 Days, 7.5 Hours)	Keller Intermediate School	August 5, 2021
Hyatt	Shayna		Initial Employment / Replacing Kari Gibson	School Secretary (216 Days)	Baker County Middle School	August 9, 2021
Phillips	Cynthia		Promotion / Transfer from Bus Driver (186 Days, 5.5 Hours) at Transportation / Replacing Shotia Watts	Nutrition Services Assistant (191 Days, 7 Hours)	Baker County Pre-K / Kindergarten Center	August 6, 2021

REAPPOINTMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	POSITION	LOCATION	CONTRACT STATUS	EFFECTIVE
Eiserman	Melissa		Teacher, First Grade (197 Days)	Macclenny Elementary School	Annual Contract (Pending Availability of Funding)	2021-2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Andrews	Nancy			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Anger	Tracy			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Badzinski	Deborah			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Bailey	Angela			Provide Clerical Support Beyond Contractual Hours for Adult Education and Testing	Regular Hourly Rate / As Needed / Funding Source: Federal & General	July 1, 2021 - June 30, 2022
Bailey	Angela			Provide Clerical Support Beyond Contractual Hours for Adult Education and Testing	Regular Hourly Rate / As Needed / Funding Source: Federal	July 1, 2021 - June 30, 2022
Bartlett	Brianna			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Bennett	Jena			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Brown	Brenda			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Cabral	Crystal			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Canaday	Brock			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Canaday	Brock			Work Through Planning Period	Regular Hourly Rate / Maximum 180 Hours / Funding Source: General	August 10, 2021 - May 25, 2022
Canaday	Kylee			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Chauncey	Alicia			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Christopher	Heather			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Cinal	Jami			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Colvin	Timothy			Electrical Alliance - Saturdays	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	August 10, 2021 - May 30, 2022
Combs	Tiffany			Algebra 1 EOC Retakes Boot Camp	Regular Hourly Rate / Maximum 25 Hours / Funding Source: General	July 22, 2021 - July 29, 2021
Crawford	Staci			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Cushenberry	Haley			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Davis	Brandy			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Dopson	Kellen			New Teacher Training	28.35 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 29, 2021
Dunnam	Elizabeth			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Gregonis	Vincent			New Teacher Training	28.35 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 29, 2021

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Hamel	Rena			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Harrison	Michael			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Hatcher	Tiffany			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Herman	Jennifer			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Kazmierczak	Jana			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Keeling	Autumn			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Kennedy	Katherine			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Kennon	Alicia			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Kick	Leanna			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Lauramore	Jessica			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Linville	Lori			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Lyons	Renee			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Martin	Rachael			New Teacher Training	28.35 Per Hour / Maximum 3 Hours / Funding Source: Federal	July 29, 2021

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Martin	Racheal			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
McCullough	Harli			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
McGee	Ryan			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Melton	Rachaelle			SPDG Summer Institute Planning	28.35 Per Hour / Maximum 24 Hours / Funding Source: General	July 1, 2021 - July 30, 2021
Milton	Wyatt			Teacher on Special Assignment Summer Duties	Regular Hourly Rate / Maximum 40 Hours / Funding Source: General	July 1, 2021 - July 30, 2021
Murphy	Bryan			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Orender	Aaron Crews			New Teacher Training	28.35 Per Hour / Maximum 6 Hours / Funding Source: Federal	July 29, 2021
Owings	Kim			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Padgett	Karen			SPDG Summer Institute Planning	28.35 Per Hour / Maximum 24 Hours / Funding Source: General	July 1, 2021 - July 30, 2021
Platto	Katherine			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Roberts	Tyler			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Roberts	Vanessa			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Sapp	Suzanne			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022

EXTRA DUTY LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Smith	David			Gatekeeper for 2021-2022 BCHS Athletic Events	\$12.00 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Smith	Michelle			Gatekeeper for 2021-2022 BCHS Athletic Events	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2021 - May 25, 2022
Snellgrove	Amanda			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Stillwell	Wyatt			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Surrency	Stephanie			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Taylor	Bridget			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Thrift	Pamela Joy			SPDG Summer Institute Planning	28.35 Per Hour / Maximum 24 Hours / Funding Source: General	July 1, 2021 - July 30, 2021
Vonk	Rafala			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Waddell	Ashley			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022
Ward	Evan			Extra Planning	Regular Hourly Rate / Maximum 18 Hours / Funding Source: Federal	August 2, 2021 - May 27, 2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Adams	Kathleen	For Hannah Nowlen Raulerson	Macclenny Elementary School	Peer Teacher	Board Approved Rate	2021-2022
Anger	Tracy		Keller Intermediate School	Bus Duty	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Bennett	Jena	For Amanda Snellgrove	Keller Intermediate School	Peer Teacher	Board Approved Rate	2021-2022
Bennett	Jena		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Britt	Amy		Baker County High School	Director of Guidance	Board Approved Rate	2021-2022
Brookins	Lisa		Keller Intermediate School	Computer Network Manager	Board Approved Rate	2021-2022
Brookins	Lisa		Keller Intermediate School	ESE Teacher	Board Approved Rate	2021-2022
Bryant	Johnnie Mark		Baker County High School	Varsity Hi-Q	Board Approved Rate	2021-2022
Bryant	Johnnie Mark		Baker County High School	Junior Varsity Hi-Q	Board Approved Rate	2021-2022
Burnsed	Christy		Baker County High School	CATS Academy Paraprofessional	Board Approved Rate	2021-2022
Cabral	Crystal	For Brenda Brown	Keller Intermediate School	Peer Teacher	Board Approved Rate	2021-2022
Canaday	Brock		Baker County High School	Assistant Football Coach	Board Approved Rate	2021-2022
Canaday	Brock		Baker County High School	Girls Flag Football Head Coach	Board Approved Rate	2021-2022
Canaday	Kylee		Baker County High School	Girls Fastpitch Softball Coach	Board Approved Rate	2021-2022
Cantrell	Corey		Baker County High School	Assistant Football Coach	Board Approved Rate	2021-2022
Christopher	Heather		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Cinal	Jami		Keller Intermediate School	Bus Duty	Board Approved Rate	2021-2022
Cinal	Jami		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Clardy	Cynthia Alane		Baker County High School	Flag Corp Sponsor	Board Approved Rate	2021-2022
Crawford	Staci		Keller Intermediate School	Yearbook Sponsor	Board Approved Rate	2021-2022
Crawford	Staci		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Crews	Rachel		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Crite	Amiee Lee		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Crummey	Kindall		Keller Intermediate School	Director of Guidance	Board Approved Rate	2021-2022
Deel	Ellen		Baker County High School	Director of Guidance	Board Approved Rate	2021-2022
Deel	Ellen		Baker County High School	Chairperson, Support PLC	Board Approved Rate	2021-2022
Delisle	Stephen		Baker County High School	Boys Tennis Coach	Board Approved Rate	2021-2022
Delisle	Stephen		Baker County High School	Girls Tennis Coach	Board Approved Rate	2021-2022
Dennison	Timothy		Baker County High School	Air Force ROTC	Board Approved Rate	2021-2022
Dunnam	Elizabeth		Keller Intermediate School	ESE Teacher	Board Approved Rate	2021-2022
Esterling	Sandra	Shared with Ruth Roman and Ivelise Viera	Baker County High School	Foreign Language	Board Approved Rate - Shared	2021-2022
Finley	Dennis Brandon		Baker County High School	Yearbook Sponsor	Board Approved Rate	2021-2022
Finley	Dennis Brandon		Baker County High School	Boys Soccer Coach	Board Approved Rate	2021-2022
Fisher	Terri		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Gaskins	Kim		Baker County High School	Gate Duty	Board Approved Rate	2021-2022
Gauthier	Jade		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Gauthier	Jade		Baker County High School	Girls Soccer Coach	Board Approved Rate	2021-2022
Gnann	Debra		Baker County High School	Chairperson, CTE PLC	Board Approved Rate	2021-2022
Goodwin	Sandra	For Melanie Dillingham (90 Days Only)	Macclenny Elementary School	Peer Teacher	Board Approved Rate - Prorated	2021-2022
Hand	Peggy		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022
Hand	Peggy	Shared with Bryan Murphy	Baker County High School	Senior Class Sponsor	Board Approved Rate - Shared	2021-2022
Harrell	Nathan		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Harrell	Nathan		Baker County High School	Gate Duty	Board Approved Rate	2021-2022
Hartley	Mark	Shared with Kevin Mays	Baker County High School	High School Athletic Director	Board Approved Rate - Shared	2021-2022
Hartley	Mark		Baker County High School	Student Council Sponsor	Board Approved Rate	2021-2022
Hartley	Mark		Baker County High School	Cooperative Education Club of Florida Sponsor	Board Approved Rate	2021-2022
Hatcher	Tiffany		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Hays	Leigh Ann		Baker County High School	Chairperson, Math PLC	Board Approved Rate	2021-2022
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Varsity Cheerleading - Football	Board Approved Rate - Shared	2021-2022
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Junior Varsity Cheerleading - Football	Board Approved Rate - Shared	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Varsity Cheerleading - Basketball	Board Approved Rate - Shared	2021-2022
Hite	Jennifer	Shared with Jessica McHenry	Baker County High School	Junior Varsity Cheerleading - Basketball	Board Approved Rate - Shared	2021-2022
Hite	Jeremy		Baker County High School	Video Productions	Board Approved Rate	2021-2022
Hite	Jeremy		Baker County High School	Technology Student Association Sponsor	Board Approved Rate	2021-2022
Hodges	Terrijean		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Jacobs	Heather		Westside Elementary School	Chairperson, Second Grade	Board Approved Rate	2021-2022
Johnson	Brittinie		Baker County High School	Future Homemakers of America	Board Approved Rate	2021-2022
Kazmierczak	Jana		Keller Intermediate School	Bus Duty	Board Approved Rate	2021-2022
Kennedy	Katherine		Baker County High School	Sophomore Class Sponsor	Board Approved Rate	2021-2022
Kerce	Leslie		Baker County High School	Health Occupation Student Association Sponsor	Board Approved Rate	2021-2022
Kish	Jessica		Baker County High School	National Board Certification	Board Approved Rate	2021-2022
Kittrell	Jessica		Baker County High School	Chairperson, ELA PLC	Board Approved Rate	2021-2022
Lee	Lucious Ronald		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Lewis	Anne		Keller Intermediate School	Just Say No Club Sponsor	Board Approved Rate	2021-2022
Lewis	Anne	Shared with Danyle Lewis	Baker County High School	Youth Power Club Sponsor	Board Approved Rate - Shared	2021-2022
Lewis	Danyle		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Lewis	Danyle	Shared with Staci Staples	Baker County High School	Freshman Class Sponsor	Board Approved Rate - Shared	2021-2022
Lewis	Danyle	Shared with Anne Lewis	Baker County High School	Youth Power Club Sponsor	Board Approved Rate - Shared	2021-2022
Lokey	Tyler		Baker County High School	Boys Cross Country Coach	Board Approved Rate	2021-2022
Lokey	Tyler		Baker County High School	Girls Cross Country Coach	Board Approved Rate	2021-2022
Lowther	Elena		Baker County High School	Chairperson, History PLC	Board Approved Rate	2021-2022
McCullough	Harli		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
McCullough	Olivia	Shared with Stephanie Wheeler	Baker County High School	Future Business Leaders of America Sponsor	Board Approved Rate - Shared	2021-2022
McCullough	Tammy		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022
McCullough	Tucker		Baker County High School	Wrestling Coach	Board Approved Rate	2021-2022
McDonald	Stanley Scott		Baker County High School	Assistant Football Coach	Board Approved Rate	2021-2022
McDonald	Stanley Scott		Baker County High School	Boys Weightlifting Coach	Board Approved Rate	2021-2022
McDonald	Stanley Scott		Baker County High School	Girls Weightlifting Coach	Board Approved Rate	2021-2022
McGee	Ryan		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Junior Varsity Cheerleading - Basketball	Board Approved Rate - Shared	2021-2022
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Varsity Cheerleading - Basketball	Board Approved Rate - Shared	2021-2022
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Junior Varsity Cheerleading - Football	Board Approved Rate - Shared	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
McHenry	Jessica	Shared with Jennifer Hite	Baker County High School	Varsity Cheerleading - Football	Board Approved Rate - Shared	2021-2022
McLeod	Mykayla	Shared with Kristin Sharman	Macclenny Elementary School	Enrichment, Glee Club	Board Approved Rate - Shared	2021-2022
Mixon	Norma Deneese		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022
Mobley	Jon		Baker County High School	Girls Swim Coach	Board Approved Rate	2021-2022
Mobley	Jon		Baker County High School	Boys Swim Coach	Board Approved Rate	2021-2022
Moore	Myles		Baker County High School	Band Director	Board Approved Rate	2021-2022
Murphy	Bryan		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022
Murphy	Bryan	Shared with Peggy Hand	Baker County High School	Senior Class Sponsor	Board Approved Rate - Shared	2021-2022
O'Steen	Ruth		Keller Intermediate School	ESE Paraprofessional	Board Approved Rate	2021-2022
Owings	Kimberly		Keller Intermediate School	Bus Duty	Board Approved Rate	2021-2022
Padgett	Carylon		Keller Intermediate School	ESE Teacher	Board Approved Rate	2021-2022
Pape	Harold		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Payne	Jennifer		Baker County High School	Director of Guidance	Board Approved Rate	2021-2022
Peterson	Sylvia		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Reagan	Elisa	Shared with Andrea Smith	Baker County High School	Future Educators Club Sponsor	Board Approved Rate - Shared	2021-2022
Register	Scott		Baker County High School	Teacher Assigned Full Time to CATS Academy	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Rhoden	Julia		Keller Intermediate School	School Wellness Coordinator	Board Approved Rate	2021-2022
Richard	George		Baker County High School	Assistant Football Coach	Board Approved Rate	2021-2022
Richard	George		Baker County High School	Teacher Assigned Full Time to CATS Academy	Board Approved Rate	2021-2022
Riddle	Donald		Baker County High School	Air Force ROTC	Board Approved Rate	2021-2022
Roberts	Vanessa		Baker County High School	Girls Flag Football Assistant Coach	Board Approved Rate	2021-2022
Rodgers	Jarrell		Baker County High School	Baseball Coach	Board Approved Rate	2021-2022
Roman	Ruth	Shared with Sandra Esterling and Ivelise Viera	Baker County High School	Foreign Language	Board Approved Rate - Shared	2021-2022
Sharman	Kristin	Shared with Mykayla McLeod	Macclenny Elementary School	Enrichment, Glee Club	Board Approved Rate - Shared	2021-2022
Sheridan	Kathy		Westside Elementary School	Chairperson, First Grade	Board Approved Rate	2021-2022
Smith	Andrea	Shared with Elisa Reagan	Baker County High School	Future Educators Club Sponsor	Board Approved Rate - Shared	2021-2022
Smith	Andrea		Baker County High School	Beta Club	Board Approved Rate	2021-2022
Smith	Andrea		Baker County High School	Chairperson, Elective PLC	Board Approved Rate	2021-2022
Smith	David		Baker County High School	Vocational Industrial Clubs of America Sponsor	Board Approved Rate	2021-2022
Smith	David		Baker County High School	Gate Duty	Board Approved Rate	2021-2022
Smith	Freddie		Baker County High School	Assistant Football Coach	Board Approved Rate	2021-2022
South	Suzie		Westside Elementary School	Chairperson, First Grade	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Staples	Staci	Shared with Danyle Lewis	Baker County High School	Freshman Class Sponsor	Board Approved Rate - Shared	2021-2022
Stokes	Jaime		Baker County High School	ESE Teacher	Board Approved Rate	2021-2022
Taylor	Bridget		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Taylor	Rodney Quentin		Keller Intermediate School	Chairperson, Resource	Board Approved Rate	2021-2022
Thomas	Marcel		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022
Thomas	Marcel		Baker County High School	Boys Varsity Head Basketball Coach	Board Approved Rate	2021-2022
Thornton	Kelsey		Baker County High School	Vocational Agriculture	Board Approved Rate	2021-2022
Trippett	Kailee		Westside Elementary School	Director of Music (Chorus)	Board Approved Rate	2021-2022
Viera	Ivelise	Shared with Sandra Esterling and Ruth Roman	Baker County High School	Foreign Language	Board Approved Rate - Shared	2021-2022
Volner	Brynne		Baker County High School	Occupational Specialist	Board Approved Rate	2021-2022
Waddell	Ashley		Keller Intermediate School	Bus Duty	Board Approved Rate	2021-2022
Waddell	Ashley		Keller Intermediate School	Chairperson	Board Approved Rate	2021-2022
Wells	Diane		Baker County High School	Director of Guidance	Board Approved Rate	2021-2022
Wheeler	Stephanie	Shared with Olivia McCullough	Baker County High School	Future Business Leaders of America Sponsor	Board Approved Rate - Shared	2021-2022
Wheeler	Stephanie		Baker County High School	Chairperson, Business PLC	Board Approved Rate	2021-2022
Whitley	Tonya		Baker County High School	ESE Paraprofessional	Board Approved Rate	2021-2022

SUPPLEMENT LIST FOR APPROVAL ON AUGUST 16, 2021						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Whitley	Tonya		Baker County High School	Gate Duty	Board Approved Rate	2021-2022
Yaracs	Michelle		Westside Elementary School	Bus Duty	Board Approved Rate	2021-2022
Yaracs	Michelle		Westside Elementary School	School Wellness Coordinator	Board Approved Rate	2021-2022
Yaracs	Richard		Baker County High School	Chairperson, Science PLC	Board Approved Rate	2021-2022
Yarbrough	Jewell		Keller Intermediate School	ESE Teacher	Board Approved Rate	2021-2022
Yarbrough	Jewell		Keller Intermediate School	Speech Therapist	Board Approved Rate	2021-2022
Yonn	Jaime		Baker County High School	School Wellness Coordinator	Board Approved Rate	2021-2022

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON AUGUST 16, 2021				
LAST NAME	FIRST NAME	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Farmer	Jarvis "Hank"	High School Assistant Football Coach	\$2,575 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Filosi	Amanda	High School Majorette Sponsor	\$600 Flat Rate / Funding Source: General	July 1, 2021 - June 30, 2022
Holton	John	High School Girls Assistant Softball Coach	\$1,390 Flat Rate / Funding Source: General	August 17, 2021 - June 30, 2022
Spurlock	Kimberly	Assistant for Medically Dependent Special Needs Student	\$12.00 Per Hour / Maximum 990 Hours / Funding Source: Federal	August 10, 2021 - May 25, 2022

LEAVE LIST FOR APPROVAL ON AUGUST 16, 2021					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Hyde	Amber		.25 Day	Illness in the Line of Duty	July 26, 2021
Johnson	Brittinie		51 Days	Personal Leave Without Pay - Medical	August 18, 2021 - October 27, 2021

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 16, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Bloxham	Jamie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 16, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Canaday	Jerri		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 28, 2021
Carter	Cynthia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Combs	Gretchen		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Combs	Laura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Cranford	Breanna		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 3, 2021
Crews	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Crews	Sarah		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Dekle	Marca		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 10, 2021
Dugger	Alyssa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Ellis	Yolanda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Gipson	MacKenzie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 28, 2021
Griffis	Jordan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Hendricks	Kelly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 28, 2021
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, 2021
Holloway	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Lambing	Caile		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 27, 2021

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 16, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Manning	Elijah		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	July 27, 2021
McGlothlin	Veronica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Nash	Rhonda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Nicholas	Raeann		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	July 28, 2021
Norman	Michael Todd		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Petrillo	Candace		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 6, 2021
Pettibone	Valerie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Ploucher	Dalton		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 2, 2021
Ray	Sarah		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Richardson	Tori		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Simmons	Kanon		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Smith	Kaylyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Southey	Laurie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 2, 2021
Staier	Terrenia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	July 28, 2021
Thompson	Jessica		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 2, 2021
Todd	Michael		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 2, 2021

SUBSTITUTE LIST FOR APPROVAL ON AUGUST 16, 2021					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Wilford	Nelli		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021
Williams	Emmaline		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 10, 2021
Winn	Brenda		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 3, 2021

ADJOURNMENT FROM AUGUST 16, 2021, 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



Career and Adult Education

Baker County School District

418 South 8th Street, Macclenny, Florida 32063

Phone: (904) 259-0403 Fax: (904) 259-0378

August 3, 2021

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 Adult General Education tuition shown in section A below for the 2021-2022 school year. According to the workforce development fees statute, section 1009.22(3), Florida Statutes, a district's tuition must be within five percent (above or below) of the standard tuition and out-of-state fee, if applicable (see page 3 of the attachment). This tuition will be collected from Adult Education students at the time of enrollment.

SECTION A

Tuition Type	Tuition Amount	Agency/Program Requirement
Block Tuition (per term) Standard Rate	\$30.00	Florida Statute

Thank you for your favorable approval and assistance.

Sincerely,

Carrie Dopson
Director, Career and Adult Education

CD/bd
Attachment

Attachment
Workforce Education Tuition and Fees
2020-21

The 2020 General Appropriations Act did not include any changes to the standard tuition and fees rate for 2020-21. **Effective July 1, 2020, the following standard rates of tuition are in effect:**

- **For Career Certificates/Applied Technology Diplomas, \$2.33 per contact hour.**
- **For adult general education, a block tuition rate of \$45.00 per half year, or \$30.00 per term.**

According to the workforce development fees statute, section (s.) 1009.22(3), Florida Statutes (F.S.), a district's tuition must be within five percent (above or below) of the standard tuition and out-of-state fee, if applicable. For career certificate and applied technology diploma programs, students who are classified as non-residents for tuition purposes under s. 1009.21, F.S., have a required out-of-state fee in addition to the tuition.

The tables found on the next pages provide a summary of the rates allowed for the program areas of Career Certificates (also known as PSAV), Applied Technology Diplomas (ATD) and Adult General Education (AGE). The summary includes ranges for tuition; out-of-state fees; and the optional fees for student financial aid, capital improvement and technology. See the table on page 2 for the minimum and maximum tuition ranges for career certificate programs and page 3 for the minimum and maximum block tuition ranges for adult general education.

Career Certificate/Applied Technology Diplomas, student financial aid, capital improvement and technology fees are discretionary and are, therefore, not required. However, it is important to note that if these fees are charged, the amount allowed to be charged varies. If student financial aid fees are charged, the highest amount allowed is ten percent of tuition (for residents) or ten percent of the sum of tuition and out-of-state fees (for nonresidents). Thus, the amount charged for student financial aid can be any percent **up to 10 percent**. If capital improvement or technology fees are charged, the highest amount allowed is five percent of tuition (for residents) or five percent of the sum of tuition and out-of-state fees (for nonresidents). Thus, the amount allowed to be charged for a capital improvement or technology fee is any percent **up to five percent**.

Career Certificates/Applied Technology Diplomas			
RESIDENT	Standard Fee Rate	Minimum Fee Rate ⁽¹⁾	Maximum Fee Rate ⁽¹⁾
Tuition	2.33	2.22	2.44
Student Financial Aid ⁽²⁾ (10% of Tuition)	0.23	0.22	0.24
Capital Improvement Fee ⁽²⁾ (5% of Tuition)	0.11	0.11	0.12
Technology Fee ⁽²⁾ (5% of Tuition)	0.11	0.11	0.12
NONRESIDENT	Standard Fee Rate	Minimum Fee Rate ⁽¹⁾	Maximum Fee Rate ⁽¹⁾
Tuition	2.33	2.22	2.44
Full Cost: Standard Tuition + Out-of-State Fee	9.32	8.86	9.78
Student Financial Aid ⁽²⁾ (10% of Tuition + Out-of-State Fee)	0.93	0.88	0.97
Capital Improvement Fee ⁽²⁾ (5% of Tuition + Out-of-State Fee)	0.46	0.44	0.48
Technology Fee ⁽²⁾ (5% of Tuition + Out-of-State Fee)	0.46	0.44	0.48

- (1) Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable pursuant to s. 1009.22(3)(d), F.S.
- (2) Student Financial Aid, Capital Improvement and Technology Fees are discretionary and are not required.

Adult General Education			
	Standard Rate	Minimum Rate ⁽¹⁾	Maximum Rate ⁽¹⁾
Block Tuition (Per half year)⁽²⁾	45.00	42.75	47.25
	Standard Rate	Minimum Rate ⁽¹⁾	Maximum Rate ⁽¹⁾
Block Tuition (Per term) ⁽²⁾	30.00	28.50	31.50

- (1) Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable pursuant to s. 1009.22(3)(d), F.S.
- (2) Tuition does not vary based on instructional hours scheduled or number of Adult General Education programs in which the student is enrolled.

2020 Legislative Changes

There were no legislative changes pertaining to workforce education tuition and fees for the 2020-2021 school year.

Statutory References for Fees

Tuition Statutes

The following are the current statutory references related to Workforce Fees.

- s. 1009.21, F.S., Determination of resident status for tuition purposes
- s. 1009.22, F.S., Workforce education postsecondary student fees
- s. 1009.25, F.S., Fee exemptions
- s. 1009.26, F.S., Fee waivers
- s. 1009.27, F.S., Deferral of fees
- s. 1011.80(10), F.S., Funds for operation of workforce education programs

Standard Tuition and Nonresident Fees

Standard tuition shall be \$2.33 per contact hour for programs leading to a career certificate or an applied technology diploma. A block tuition of \$45 per half year or \$30 per term shall be assessed for students enrolled in adult general education (s. 1009.22(3)(c), F.S.). Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable (s. 1009.22(3)(d), F.S.). For career certificate programs, the out-of-state fees must be charged to students classified as nonresidents for tuition purposes, in addition to the tuition.

Financial Aid Fee

School districts are **permitted** to collect, for financial aid purposes, up to an additional 10 percent of the student fees collected for workforce development education programs as stated in s. 1009.22(5), F.S. This fee may not be collected for adult general education programs (s. 1009.22(5), F.S.).

Capital Improvement Fee

School districts are **permitted** to collect a separate capital improvement fee for capital improvements, technology enhancements, or equipping buildings which may not exceed five percent of the tuition fee for resident students or five percent of the tuition and out-of-state fee for nonresident students. For additional information, see s. 1009.22(6), F.S. This fee may not be collected for adult general education programs (s. 1009.22(3), F.S.).

Technology Fee

School districts are **permitted** to collect a separate technology fee. Section 1009.22(7), F.S., addresses the statutory requirements. According to the statute, "Each district school board and community college board of trustees is authorized to establish a separate fee for technology, not to exceed 5 percent of tuition per credit hour or credit-hour equivalent for resident students and not to exceed 5 percent of tuition and the out-of-state fee per credit hour or credit-hour equivalent for nonresident students. Revenues generated from the technology fee shall be used to enhance instructional technology resources for students and faculty and shall not be included in any award under the Florida Bright Futures Scholarship Program." This fee may not be collected for adult general education programs (s. 1009.22(3), F.S.).

Other Fees

Sections 1009.22(8) and (9), F.S., state:

(8) Each district school board and Florida College System institution board of trustees is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or for workforce development instruction not reported as state funded full-time equivalent students. District school boards and Florida College System institution boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Florida College System institution boards of trustees and district school boards are not authorized to charge students enrolled in workforce development programs any fee that is not specifically authorized by statute. In addition to tuition, out-of-state, financial aid, capital improvement, and technology fees, as authorized in this section, Florida College System institution boards of trustees and district school boards are authorized to establish fee schedules for the following user fees and fines: laboratory fees; parking fees and fines; library fees and fines; fees and fines relating to facilities and equipment use or damage; access or identification card fees; duplicating, photocopying, binding, or microfilming fees; standardized testing fees; diploma replacement fees; transcript fees; application fees; graduation fees; and late fees related to registration and payment. Such user fees and fines shall not exceed the cost of the services provided and shall only be charged to persons receiving the service.

Fee Exemptions

Fee exemptions are defined in s. 1009.25, F.S.

Fee Exemption for Welfare Transition Participants

Section 1009.25(1)(e), F.S., allows for the exemption of payment of tuition and fees, including lab fees, for students enrolled in welfare transition programs. The exemption applies to the student for tuition and fees for career certificate, applied technology diploma and adult general education programs. The law specifies that, while the student is exempt from the payment of tuition and fees, the local workforce development board is required to pay the institution for the costs incurred for the welfare transition program participants. Welfare transition participants are individuals who are receiving temporary cash assistance from the Department of Children and Families and are required to complete work activity. The school district must receive appropriate documentation that demonstrates the individual is an active participant in the welfare transition program in order to report the exemption to the Florida Department of Education in data reporting required in the Workforce Development Information System (WDIS).

Fee Waivers

Fee Waivers are defined in s. 1009.26, F.S. School districts may waive fees for any student not exempt from fees. The total value of the fee waivers granted by the school district may not exceed the amount established annually in the General Appropriations Act. For 2019-20, waivers for fee-nonexempt students for programs funded through Workforce Development Education appropriations may not exceed eight percent of the fee revenues that would otherwise be collected. Funds collected from standard tuition and out-of-state fees shall be used to support school district workforce education

programs as defined in s. 1004.02(25), F.S., and shall not be used to support K-12 programs or district K-12 administrative indirect costs. (Chapter 2016-066, Laws of Florida)

Each Florida College System institution board of trustees, each district school board with a career center authorized under s. 1001.44, F.S., and each board of directors for a charter technical career center authorized under s. 1002.34, F.S., shall waive out-of-state fees for honorably discharged veterans of the United States Armed and Reserve Forces (Air Force, Army, Coast Guard, Marines and Navy) and the National Guard (Army and Air) or any other student who is entitled to and uses educational assistance provided by the United States Department of Veterans Affairs who physically resides in Florida while enrolled as a degree or certificate seeking student. Tuition and fees charged to a student who qualifies for the out-of-state fee waiver under this subsection may not exceed the tuition and fees charged a resident student enrolled in the same program.

Differential Out-of-State Fee

Section 1009.22(4), F.S., provides that a district school board that has a service area that borders another state may implement a plan for a differential out-of-state fee.

Applied Academics

According to s. 1009.22(3)(a), F.S., fee-nonexempt students enrolled in applied academics for adult education instruction shall be charged fees equal to the fees charged for adult general education programs.

Contacts: If you have any questions about these issues, please contact Johnson Tan at 850-245-9060 or via email at Johnson.Tan@fldoe.org



Career and Adult Education

Baker County School District

418 South 8th Street, Macclenny, Florida 32063

Phone: (904) 259-0403 Fax: (904) 259-0378

August 5, 2021

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

Dear Superintendent Raulerson:

Respectfully, please seek School Board approval of post-secondary fees for adult career training programs as shown in section A below for the 2021-2022 school year (see page 2 of the attachment). These fees are to be collected from students at the time of program registration.

SECTION A

Fee Type	Fee Amount	Agency/Program Requirement
Tuition Rate	\$2.68 per clock hour*	Florida Statute
Administrative Fee	\$50.00	Tuition Refund Processing

*clock hour total includes \$2.44 per clock hour tuition plus \$.12 per clock hour technology fee and \$.12 per clock hour capital improvement fee [see attached tuition schedule as per Florida Statute 1009.22(3)(e)].

Additionally, the Board is being advised of other costs and fees associated with the Phlebotomy and Certified Nursing Assistant post-secondary programs. These fees are to be collected from students at the time of program registration. The list reflects items required under federal and/or state regulations for health science training programs.

SECTION B

Fee Type	CNA	Phlebotomy	Fee Amount	Agency/Program Requirement
Level II Fingerprinting/ Background	X		\$82.12	Prometric Testing – Florida Statute
Drug Screening	X	X	\$48.00	Agency for Health Care Administration
Level II Fingerprinting/ Background	X	X	\$65.00	Agency for Health Care Administration
Clinical Identification Badge	X	X	\$7.00	Clinical Site Requirement

"Preparing Individuals to be Lifelong Learners, Self Sufficient and Responsible Citizens of Good Character"

An Equal Access/Equal Opportunity Employer



Career and Adult Education

Baker County School District

418 South 8th Street, Macclenny, Florida 32063

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Liability/Accident Insurance	X	X	\$16.00	District Program Requirement
Application Fee	X	X	\$25.00	Administrative processing
Lab Fee	X	X	\$50.00	Consumable Training Supplies used by students
CNA License Test Fee	X		\$155.00	Prometric Testing
Phlebotomy Test Fee		X	\$117.00	National Healthcare Association

Thank you for your favorable approval and assistance.

Sincerely,

A handwritten signature in blue ink that reads "Carrie Dopson".

Carrie Dopson

Director, Career and Adult Education

CD/bd

Attachment

"Preparing Individuals to be Lifelong Learners, Self Sufficient and Responsible Citizens of Good Character"

An Equal Access/Equal Opportunity Employer

Attachment
Workforce Education Tuition and Fees
2020-21

The 2020 General Appropriations Act did not include any changes to the standard tuition and fees rate for 2020-21. **Effective July 1, 2020, the following standard rates of tuition are in effect:**

- **For Career Certificates/Applied Technology Diplomas, \$2.33 per contact hour.**
- **For adult general education, a block tuition rate of \$45.00 per half year, or \$30.00 per term.**

According to the workforce development fees statute, section (s.) 1009.22(3), Florida Statutes (F.S.), a district's tuition must be within five percent (above or below) of the standard tuition and out-of-state fee, if applicable. For career certificate and applied technology diploma programs, students who are classified as non-residents for tuition purposes under s. 1009.21, F.S., have a required out-of-state fee in addition to the tuition.

The tables found on the next pages provide a summary of the rates allowed for the program areas of Career Certificates (also known as PSAV), Applied Technology Diplomas (ATD) and Adult General Education (AGE). The summary includes ranges for tuition; out-of-state fees; and the optional fees for student financial aid, capital improvement and technology. See the table on page 2 for the minimum and maximum tuition ranges for career certificate programs and page 3 for the minimum and maximum block tuition ranges for adult general education.

Career Certificate/Applied Technology Diplomas, student financial aid, capital improvement and technology fees are discretionary and are, therefore, not required. However, it is important to note that if these fees are charged, the amount allowed to be charged varies. If student financial aid fees are charged, the highest amount allowed is ten percent of tuition (for residents) or ten percent of the sum of tuition and out-of-state fees (for nonresidents). Thus, the amount charged for student financial aid can be any percent **up to 10 percent**. If capital improvement or technology fees are charged, the highest amount allowed is five percent of tuition (for residents) or five percent of the sum of tuition and out-of-state fees (for nonresidents). Thus, the amount allowed to be charged for a capital improvement or technology fee is any percent **up to five percent**.

Career Certificates/Applied Technology Diplomas			
RESIDENT	Standard Fee Rate	Minimum Fee Rate ⁽¹⁾	Maximum Fee Rate ⁽¹⁾
Tuition	2.33	2.22	2.44
Student Financial Aid ⁽²⁾ (10% of Tuition)	0.23	0.22	0.24
Capital Improvement Fee ⁽²⁾ (5% of Tuition)	0.11	0.11	0.12
Technology Fee ⁽²⁾ (5% of Tuition)	0.11	0.11	0.12
NONRESIDENT	Standard Fee Rate	Minimum Fee Rate ⁽¹⁾	Maximum Fee Rate ⁽¹⁾
Tuition	2.33	2.22	2.44
Full Cost: Standard Tuition + Out-of-State Fee	9.32	8.86	9.78
Student Financial Aid ⁽²⁾ (10% of Tuition + Out-of-State Fee)	0.93	0.88	0.97
Capital Improvement Fee ⁽²⁾ (5% of Tuition + Out-of-State Fee)	0.46	0.44	0.48
Technology Fee ⁽²⁾ (5% of Tuition + Out-of-State Fee)	0.46	0.44	0.48

- (1) Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable pursuant to s. 1009.22(3)(d), F.S.
- (2) Student Financial Aid, Capital Improvement and Technology Fees are discretionary and are not required.

Adult General Education			
	Standard Rate	Minimum Rate ⁽¹⁾	Maximum Rate ⁽¹⁾
Block Tuition (Per half year)⁽²⁾	45.00	42.75	47.25
	Standard Rate	Minimum Rate ⁽¹⁾	Maximum Rate ⁽¹⁾
Block Tuition (Per term)⁽²⁾	30.00	28.50	31.50

- (1) Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable pursuant to s. 1009.22(3)(d), F.S.
- (2) Tuition does not vary based on instructional hours scheduled or number of Adult General Education programs in which the student is enrolled.

2020 Legislative Changes

There were no legislative changes pertaining to workforce education tuition and fees for the 2020-2021 school year.

Statutory References for Fees

Tuition Statutes

The following are the current statutory references related to Workforce Fees.

- s. 1009.21, F.S., Determination of resident status for tuition purposes
- s. 1009.22, F.S., Workforce education postsecondary student fees
- s. 1009.25, F.S., Fee exemptions
- s. 1009.26, F.S., Fee waivers
- s. 1009.27, F.S., Deferral of fees
- s. 1011.80(10), F.S., Funds for operation of workforce education programs

Standard Tuition and Nonresident Fees

Standard tuition shall be \$2.33 per contact hour for programs leading to a career certificate or an applied technology diploma. A block tuition of \$45 per half year or \$30 per term shall be assessed for students enrolled in adult general education (s. 1009.22(3)(c), F.S.). Each district school board may adopt tuition that is within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable (s. 1009.22(3)(d), F.S.). For career certificate programs, the out-of-state fees must be charged to students classified as nonresidents for tuition purposes, in addition to the tuition.

Financial Aid Fee

School districts are **permitted** to collect, for financial aid purposes, up to an additional 10 percent of the student fees collected for workforce development education programs as stated in s. 1009.22(5), F.S. This fee may not be collected for adult general education programs (s. 1009.22(5), F.S.).

Capital Improvement Fee

School districts are **permitted** to collect a separate capital improvement fee for capital improvements, technology enhancements, or equipping buildings which may not exceed five percent of the tuition fee for resident students or five percent of the tuition and out-of-state fee for nonresident students. For additional information, see s. 1009.22(6), F.S. This fee may not be collected for adult general education programs (s. 1009.22(3), F.S.).

Technology Fee

School districts are **permitted** to collect a separate technology fee. Section 1009.22(7), F.S., addresses the statutory requirements. According to the statute, "Each district school board and community college board of trustees is authorized to establish a separate fee for technology, not to exceed 5 percent of tuition per credit hour or credit-hour equivalent for resident students and not to exceed 5 percent of tuition and the out-of-state fee per credit hour or credit-hour equivalent for nonresident students. Revenues generated from the technology fee shall be used to enhance instructional technology resources for students and faculty and shall not be included in any award under the Florida Bright Futures Scholarship Program." This fee may not be collected for adult general education programs (s. 1009.22(3), F.S.).

Other Fees

Sections 1009.22(8) and (9), F.S., state:

(8) Each district school board and Florida College System institution board of trustees is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or for workforce development instruction not reported as state funded full-time equivalent students. District school boards and Florida College System institution boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Florida College System institution boards of trustees and district school boards are not authorized to charge students enrolled in workforce development programs any fee that is not specifically authorized by statute. In addition to tuition, out-of-state, financial aid, capital improvement, and technology fees, as authorized in this section, Florida College System institution boards of trustees and district school boards are authorized to establish fee schedules for the following user fees and fines: laboratory fees; parking fees and fines; library fees and fines; fees and fines relating to facilities and equipment use or damage; access or identification card fees; duplicating, photocopying, binding, or microfilming fees; standardized testing fees; diploma replacement fees; transcript fees; application fees; graduation fees; and late fees related to registration and payment. Such user fees and fines shall not exceed the cost of the services provided and shall only be charged to persons receiving the service.

Fee Exemptions

Fee exemptions are defined in s. 1009.25, F.S.

Fee Exemption for Welfare Transition Participants

Section 1009.25(1)(e), F.S., allows for the exemption of payment of tuition and fees, including lab fees, for students enrolled in welfare transition programs. The exemption applies to the student for tuition and fees for career certificate, applied technology diploma and adult general education programs. The law specifies that, while the student is exempt from the payment of tuition and fees, the local workforce development board is required to pay the institution for the costs incurred for the welfare transition program participants. Welfare transition participants are individuals who are receiving temporary cash assistance from the Department of Children and Families and are required to complete work activity. The school district must receive appropriate documentation that demonstrates the individual is an active participant in the welfare transition program in order to report the exemption to the Florida Department of Education in data reporting required in the Workforce Development Information System (WDIS).

Fee Waivers

Fee Waivers are defined in s. 1009.26, F.S. School districts may waive fees for any student not exempt from fees. The total value of the fee waivers granted by the school district may not exceed the amount established annually in the General Appropriations Act. For 2019-20, waivers for fee-nonexempt students for programs funded through Workforce Development Education appropriations may not exceed eight percent of the fee revenues that would otherwise be collected. Funds collected from standard tuition and out-of-state fees shall be used to support school district workforce education

programs as defined in s. 1004.02(25), F.S., and shall not be used to support K-12 programs or district K-12 administrative indirect costs. (Chapter 2016-066, Laws of Florida)

Each Florida College System institution board of trustees, each district school board with a career center authorized under s. 1001.44, F.S., and each board of directors for a charter technical career center authorized under s. 1002.34, F.S., shall waive out-of-state fees for honorably discharged veterans of the United States Armed and Reserve Forces (Air Force, Army, Coast Guard, Marines and Navy) and the National Guard (Army and Air) or any other student who is entitled to and uses educational assistance provided by the United States Department of Veterans Affairs who physically resides in Florida while enrolled as a degree or certificate seeking student. Tuition and fees charged to a student who qualifies for the out-of-state fee waiver under this subsection may not exceed the tuition and fees charged a resident student enrolled in the same program.

Differential Out-of-State Fee

Section 1009.22(4), F.S., provides that a district school board that has a service area that borders another state may implement a plan for a differential out-of-state fee.

Applied Academics

According to s. 1009.22(3)(a), F.S., fee-nonexempt students enrolled in applied academics for adult education instruction shall be charged fees equal to the fees charged for adult general education programs.

Contacts: If you have any questions about these issues, please contact Johnson Tan at 850-245-9060 or via email at Johnson.Tan@fldoe.org



Career and Adult Education

Baker County School District

418 S 8th Street, Macclenny, Florida 32063
Phone: (904) 259-0403 Fax: (904) 259-0378

August 19, 2021

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Raulerson:

Respectfully, please seek school board approval of the attached agreement between Baker County School Board and Blue Cross and Blue Shield of Florida, Inc. The objective for this agreement is to establish and maintain an onsite training institute and facility for performing data processing work for the Service Organization. The program is designed such that participating students earn and hourly rate while receiving on the job training.

Thank you for your favorable approval and assistance.

Sincerely,

A handwritten signature in black ink that reads "Carrie Dopson". The signature is fluid and cursive, with the first name "Carrie" being more prominent than the last name "Dopson".

Carrie Dopson
Director, Career and Adult Education

CD/ab



Partners in Education for Business Success
Participation Agreement

Between
Baker County School Board
And
Blue Cross and Blue Shield of Florida, Inc.
d/b/a Florida Blue
August 1, 2021

Partners In Education for Business Success Participation Agreement

The following agreement, updated July 1, 2021 outlines the principles to be used in guiding the management of the Partners in Education for Business Success (PEBS) program. This agreement is between Baker County School Board and Blue Cross and Blue Shield of Florida, Inc. d/b/a Florida Blue and is subject to termination by either party with a 30-day written notice.

Objective

The overarching goal of the program is to support Florida Blue's corporate vision, values and diversity goals through the training, and development of a potential employee base comprised of local high school and college students and to provide the enterprise with skilled employees from PEBS as an intensive Florida Blue training program. The PEBS program provides strategic sourcing alternatives for Florida Blue to identify, acquire, develop, and retain talent, as well as support employment training and development for young people in the local community. The specific objective for this agreement is to establish and maintain an on-site training institute and facility for performing data processing work for the Service Organization (SO). The program is designed such that participating students earn an hourly rate while receiving on the job training.

Curriculum Design

As participants in the PEBS program, Florida Blue strongly believes that these students will graduate high school with work and educational experiences that differentiate the student. The students may participate in a campus visit with programming determined by Florida Blue. The availability and timing of the campus visit will be determined by Florida Blue in its sole discretion.

Recruitment

Recruitment for the PEBS program will be coordinated through the appropriate department located within the school. School faculty and officials will offer assistance in identifying potential students; however, Florida Blue has the right to make the final selection.

To be eligible for participation, students must be either a rising Junior or Senior, with a minimum cumulative Grade Point Average of 2.5. Also, the student must be in good standing with school administration with no history of serious behavioral problems. Upon selection, continued participation in the program is at the discretion of Florida Blue.

- Although no student education records shall be disclosed pursuant to this Agreement, should Florida Blue come into contact with education records during the course of agreement, these records are confidential and protected by the Family Educational Rights and Privacy Act (FERPA) and state laws and may not be used or re-disclosed. Any use or re-disclosure may violate applicable federal and state laws.

Partners In Education for Business Success Participation Agreement

- (b) Subsequent to Baker County School acceptance of a Baker County High School student into the PEBS On-the-Job Training Program, Baker County School will provide the student with a consent form in substantially the format attached as in **Attachment A**.
- Florida Blue shall solely be responsible for obtaining written consent as outlined in **attachment A** directly from the student's parent/guardian or student age 18 or older.
- Florida Blue shall not make any request(s) to any Baker County School personnel for any student education records

Salary/Conditions of Employment

PEBS program participants will be paid an hourly salary. After being selected to the program, continued participation requires that students consistently achieve productivity and quality goals in accordance with Florida Blue guidelines. Students will receive performance evaluations on a frequency as determined by Florida Blue.

The eligibility requirements that must be satisfied for continued participation in the program includes maintaining a minimum cumulative Grade Point Average of 2.5. Also, the student must be in good standing with the school administration with no serious behavioral issues. A school liaison will be consulted as necessary concerning the student's academic status.

Students participating in the PEBS program are subject to current Florida Blue employment standards and policies. These standards and policies will be explained and shared with hired students during a New Hire orientation session.

Facility Preparation

The PEBS program is housed on the Baker County High School campus in a facility provided by the school. Routine maintenance and housekeeping is to be provided by school personnel.

COVID Guidelines will be followed by the interns and Florida Blue employees in the school office location in which they are assigned.

Equipment and Furnishings

Florida Blue will provide all equipment and furniture to create a business environment:

- Technical equipment and associated software needed to interface with the Florida Blue mainframe system
- Furnishings, which includes external signage affixed to the building and security equipment needed to gain access
- Supplies necessary to manage an ongoing operation
- A telephone for supervisor's use
- Monthly charges of telecommunications

Partners In Education for Business Success Participation Agreement

- Telecommunication lines necessary for networking

Security, Insurance Coverage

Florida Blue will provide insurance coverage for Workers' Compensation, PEBS room contents, and liability during Florida Blue designated transport.

Onsite security will be approved, coordinated and scheduled by the school for resource officer support during the times where the school is closed and there is no school administration onsite.

Operating Hours

Students work schedules will be coordinated with the school. They will be set based upon class schedules and student availability. Work during school holidays, semester breaks, and summer will be coordinated with students, school administration, and Florida Blue's on-site management staff.

On-Site Management

Florida Blue will provide appropriate on-site Supervisor and/or Business Support Analyst staff during operating hours. Employees will work closely with the appointed school liaison and school administration to ensure a mutually satisfactory relationship is maintained.

Additional Terms and Conditions

This participation agreement is subject to review, revision and approval by representatives of Florida Blue and Baker County School Board officials every three (3) years.

- A. Florida Blue will manage the on-site facility with consistent interaction with school officials.
- B. Employee liability coverage will be in effect for Florida Blue employees working at the Baker County High School remote site during designated work hours.
- C. This agreement is between Baker County School Board and Florida Blue and is subject to termination by either party with a 30-day written notice.
- D. This agreement will constitute the entire agreement of the parties. It can be amended only by mutual written agreement of the parties.

Partners In Education for Business Success
Participation Agreement

Signatures

Howard Rochay

Howard Rochay, VP Payment Integrity
Florida Blue

Sherrie Raulerson, Superintendent
Baker County School Board

Carrie Dopson

Carrie Dopson, Director Vocational, Adult Education
Baker County School Board

Johnnie R Jacobs

Johnnie Jacobs, Principal
Baker County High School

Partners In Education for Business Success
Participation Agreement

Attachment A

**Consent for Baker County High School Student to Participate and Provide Eligibility Information
in the Florida Blue Partners in Education for Business Success ("PEBS") Program***

Name of Student:

School: Baker County High School

Baker County School is partnering with business and industry to ensure our students are career and college ready, with real life job skills, and paid internship experiences; and

Florida Blue Partners in Education for Business Success ("PEBS") program has partnered with Baker County School to create an office space on the Baker High School campus ("school facility") for Baker County High School students to work in an on-the-job training type of experience as part time employees of Florida Blue.

I consent for my child to be a part of the PEBS program and for my child to directly provide the following eligibility information to Florida Blue:

- Student's first and last name
- Name of school
- Confirmation that student has a minimum grade point average (GPA) of 2.5 (as required to enroll in the PEBS On-the-Job Training Program).

Parent/Guardian or Student 18 or over

Date

** GuideWell d/b/a Florida Blue shall solely be responsible for obtaining written consent as outline in the consent form.*



Career and Adult Education

Baker County School District

418 S 8th Street, Macclenny, Florida 32063
Phone: (904) 259-0403 Fax: (904) 259-0378

August 19, 2021

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Raulerson:

Respectfully, please seek school board approval of the attached agreement between Baker County School Board and Florida Gateway College, in partnerships with the University of Florida office of Professional and workforce Development. The objective for this agreement is to provide students the opportunity to earn a certification or license in the Water and /or Waste Management at Florida Gateway College.

Thank you for your favorable approval and assistance.

Sincerely,

Carrie Dopson
Director, Career and Adult Education

CD/ab



Launched in Spring 2021, our **NEW** online Career and Workforce Development Dual Enrollment (CWDE) collaborative program between UF and FGC helps meet the state's growing need for skilled employees by offering high school students learning opportunities that may lead to certification or licensure in the Water and Wastewater industries.

PROGRAM BENEFITS

EDUCATIONAL BENEFITS:

- Participate in post-secondary **online education** while still enrolled in high school.
- Requirements: cumulative unweighted 2.0 GPA, test scores within the last 2 years and access to the online Canvas course.
- Career dual enrollment courses have been approved as an **acceleration mechanism** for school grades.
- CAPE funds are distributed to participating high schools, not retained by UF or FGC.
- * Our instructors are highly qualified with advanced degrees and licensure in their respective fields.

CAREER BENEFITS:

- **A career** that provides a competitive living wage in a **growing industry**, employment benefits, promotion opportunities and retirement.
- Make a **positive** and **lasting** impact on the **health, welfare and safety** of the **community**.
- Make a meaningful contribution in **solving environmental issues** such as unsafe drinking water, climate change and environmental sustainability.

UF - FGC currently offers two programs with more on the way:

WATER TREATMENT PLANT OPERATOR, LEVEL 'C' OCP A (150 HRS)			
EVS 133	HS CREDIT: 1	COLLEGE CREDIT: 3	\$287.92
WASTEWATER TREATMENT PLANT OPERATOR, LEVEL 'C' OCP A (155 HRS)			
EVS 333	HS CREDIT: 1	COLLEGE CREDIT: 3	\$287.92

Water/Wastewater Industries Earning Data

LOCATION	2017 - 2019 % CHANGE	AVG. HOURLY EARNINGS	MED ANNUAL EARNINGS
STATE OF FLORIDA	7%	\$23.42	\$46,841.60
SOUTHEAST REGION	6%	\$21.09	
NATIONALLY	7%	\$23.42	

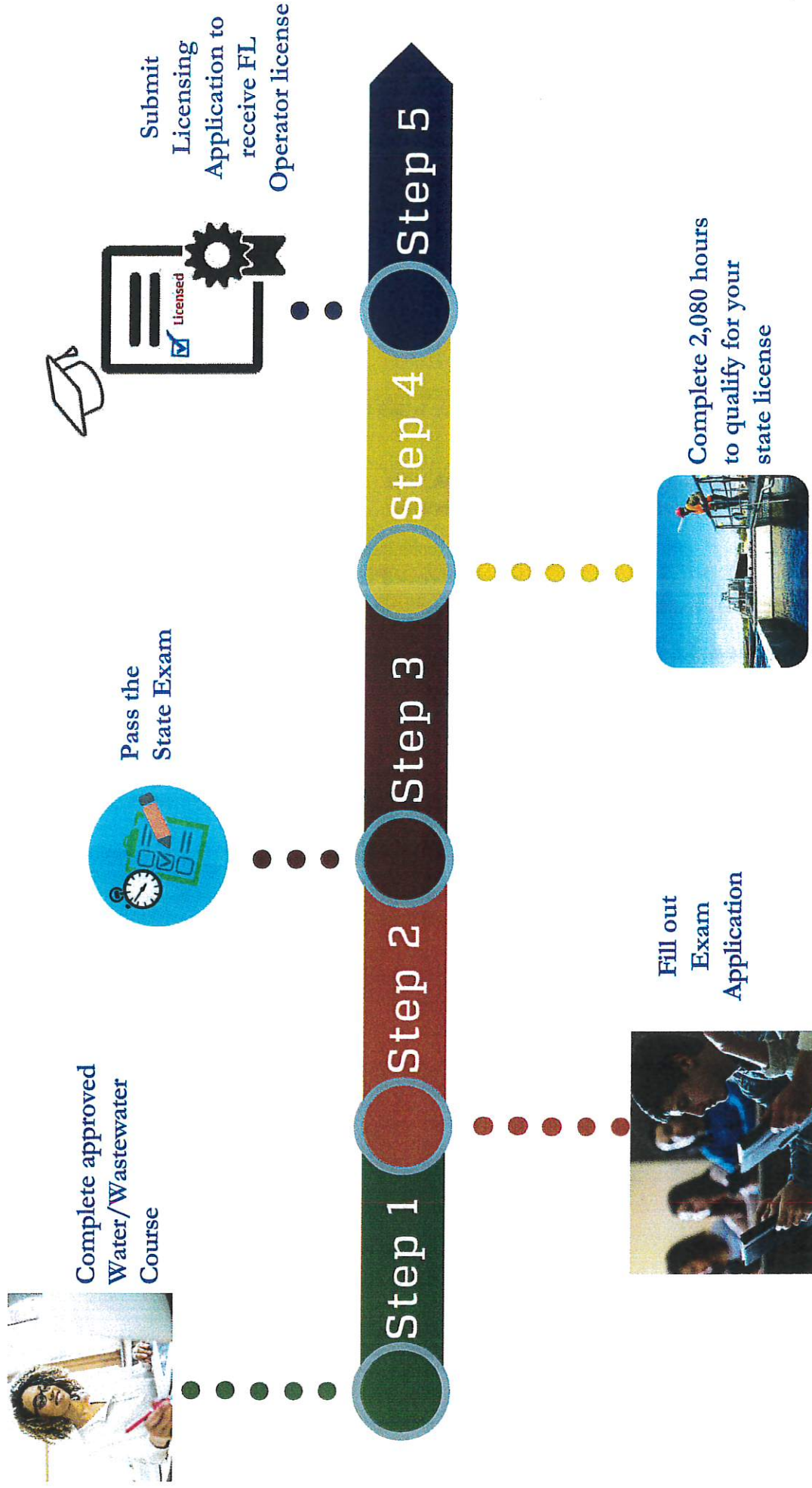
For more information, articulation agreements and frequently asked questions, please visit our website:

<https://cwde.aa.ufl.edu>

QUESTIONS?

Contact Program Coordinator Niki Brightstone
352.294.3887 | niki@treeo.ufl.edu

How to Become a Water/Wastewater C Operator



Florida Gateway College

Dual Enrollment Articulation Agreement

This Agreement is entered into as of August 16, 2021 between the School Board of Baker County School District and the Florida Gateway College Board of Trustees, a public body corporate of the state of Florida for the benefit of the FGC.

I. INTRODUCTION

This Agreement is intended to implement Florida Statutes, Chapter 1007.271 and State Board of Education Rule 6A-10.024. Florida Gateway College (FGC) and the School Board enter into this agreement to establish a collaborative relationship to offer online Career and Workforce Development Dual Enrollment courses that provide high school students a competitive advantage as they prepare to graduate and enter the workforce. This online Career and Workforce Development Dual Enrollment program presents high school students with opportunities that may lead to certification or licensure in a specific industry.

It is also the specific purpose of this Agreement to allow for eligible high school students to enroll in specific workforce-level courses and to receive credit for such courses from School Board and FGC. Understanding that students at charter schools are public school students, except where noted, the policies, procedures, terms, and conditions which govern the participation and enrollment payment arrangements, as stated in this Agreement, shall also apply to all charter school students and charter schools operating within the jurisdiction of School Board.

The following terms and conditions shall govern eligibility and enrollment of students and the administration of the high school and courses offered via this Career and Workforce Development Dual Enrollment program.

II. DEFINITIONS

- A. "Confidential Information" means written information which is disclosed by one Party to the other and marked as "confidential" at the time of disclosure or oral or visual information that a Party indicates is proprietary or confidential and, within thirty (30) days of disclosure, delivers written notice containing a description indicating the confidential nature of the information.
- B. "Effective Date" means the date in the opening paragraph of this Agreement.
- C. "Faculty" means individuals who are assigned by the FGC to prepare content and provide instruction for Career and Workforce Development Dual Enrollment offerings.
- D. "Intellectual Property Rights" means trademark, copyright, patent rights, knowhow, and trade secrets.
- E. "Party" or "Parties" means either FGC or the School Board, or collectively FGC and the School Board.
- F. "Registration Fees" means revenue earned by FGC related to the enrollment of each student in Career and Workforce Development Dual Enrollment offerings minus applicable discounts, refunds, credits, rebates, credit card expenses, bank fees, and bad debt expenses.
- G. "Term" means the time period defined in III of this Agreement.
- H. "University Material" means all content, data, materials, and Intellectual Property Rights in content, data, and materials that are provided by FGC or its partners for Career and Workforce Development Dual Enrollment offerings.

- I. "Workforce Development" means Career and Technical courses offered by FGC and its affiliates.

III. CONTRACT TERM

The term of this Agreement shall be effective as of (insert date), is subject to annual review, and shall continue until (insert date), unless terminated by either party or extended by amendment to this Agreement, in accordance with this Agreement ("Term"). Such termination shall be upon thirty (30) days advance written notice. Such termination shall not affect the rights and duties of the Parties under this Agreement with respect to the Career and Workforce Development Dual Enrollment students enrolled in the then current FGC academic semester.

IV. PROGRAM REQUIREMENTS

- A. **Purpose.** To allow students an opportunity to participate in post-secondary education while still enrolled in high school through FGC's online Career and Workforce Development Dual Enrollment program that counts towards high school credit and a recognized industry certification or license.
- B. **Length.** Per. s. 1007.271, participation in Career and Workforce Dual Enrollment may begin in 11th grade and ends upon graduation from high school. A student is no longer eligible for dual enrollment once they have graduated from high school.
- C. **Enrollment.** Enrollment in FGC Career and Workforce Development Dual Enrollment courses may be in addition to the normal school load or a part of the student's regular load. The list of the Florida Gateway College's eligible Career and Workforce Development Dual Enrollment courses is available in **Exhibit A**.
- D. **Initial Eligibility Criteria.** The Florida Gateway College agrees to permit students enrolled in an articulated School District, who have been certified by their school official as qualified, to enroll in the approved online high school credit and Florida Gateway College Career and Workforce Development Dual Enrollment courses. The County Public Schools Liaison will be notified in writing if a change is made. Exceptions to these requirements may be granted on an individual basis if agreed upon in writing and signed by both Parties. Students participating in Career and Workforce Development Dual Enrollment options must meet the following initial student eligibility requirements:
 1. Enrolled in a course of study which will fulfill requirements for high school graduation
 2. 2.0 cumulative unweighted high school GPA.
 3. Meet any additional criteria set by the post-secondary institution.
- E. **Continuing Eligibility Criteria.** Students who will graduate from high school prior to completion of the postsecondary course may not register for the course through Career and Workforce Development Dual Enrollment. Exceptions to these requirements may be granted on an individual basis if agreed upon in writing and signed by both Parties. Career and Workforce Development Dual Enrollment students are responsible for following the

Florida Gateway College's student code of conduct that outlines acceptable and unacceptable academic or behavioral misconduct. For FGC students, such behavior includes cheating and plagiarism, etc. The student code of conduct delineates appropriate disciplinary procedures and sanctions in the case of unacceptable behavior. Students may lose the opportunity to participate in the Career and Workforce Development Dual Enrollment program if they are disruptive to the learning process; violate the Florida Gateway College's code of conduct or regulations and/or School Board Rules; or violate federal, state, or local laws. In addition to the requirements above, to continue in the Career and Workforce Development Dual Enrollment program, students must maintain a 2.0 cumulative unweighted high school GPA.

F. **Registration.** Students must register and adhere to the guidelines and registration deadlines posted on the Florida Gateway College's Career and Workforce Development Dual Enrollment website.

G. **Withdrawal Procedures.**

1. FGC Career and Workforce Development Dual Enrollment students are responsible for officially withdrawing from classes they are no longer attending in accordance with published Florida Gateway College requirements and deadlines, e.g. drop/add periods.
2. Students who do not officially withdraw from a class may receive a failing grade.
3. Career and Workforce Development Dual Enrollment students are responsible for notifying the high school guidance counselor, in writing, prior to withdrawal from any Career and Workforce Development Dual Enrollment course.
4. Pre-registration advising, including but not limited to posted withdrawal procedures, is the responsibility of the high schools in the District.

V. **RESPONSIBILITIES OF THE UNIVERSITY**

- A. Ensure information pertaining to Career and Workforce Development Dual Enrollment is made available to students on the FGC's website.
- B. Will design and develop content for Career and Workforce Development Dual Enrollment offerings.
- C. Responsible for review, selection, appointment, administration, evaluation, and coordination of offering directors, faculty, and staff.
- D. Responsible for the following student matters: registration, collection of fees, distribution of books, and reporting.
- E. Shall provide and maintain the Learning Management System (LMS), as applicable, for presentation of Career and Workforce Development Dual Enrollment offerings to students.
- F. Publish deadlines and procedures on the Career and Workforce Development Dual Enrollment website.

- G. Notify the student of their grades. In addition, a document will be sent electronically to the High School indicating work completed.
- H. Have a process in place for virtual instructors to comply with student IEPs and 504s as well as serve the needs of English Language Learners.
- I. Assign a letter grade to each student enrolled in a Career and Workforce Development Dual Enrollment course. The letter grade assigned by the postsecondary institution shall then be posted to the high school transcript by School Board pursuant to s. 1007.271(20), F.S.
- J. Be responsible for making an annual report to the Commissioner of Education on the operation of the Career and Workforce Development Dual Enrollment program. County Public Schools will provide FGC any information requested to complete such reports.
- K. Be responsible for monitoring the quality of curriculum to ensure that instruction is consistent with the Florida Gateway College's policies and procedures.

VI. ROLE OF SCHOOL BOARD

- A. Each School Board high school will advertise Career and Workforce Development Dual Enrollment using the same procedures and methods used for any other academic choice program offered by the School Board. This may include the high school Instructional Television (ITV) system, postings on the school- wide video system and each high school's web page. High school personnel direct students to meet with their school counselor if they are interested in learning more about participation in Career and Workforce Development Dual Enrollment. High school counselors will review criteria for participation in the Career and Workforce Development Dual Enrollment program with the student. This will occur during the registration period each semester. School counselors will advise students and make sure that the selected courses will meet high school graduation requirements.
- B. Verify the enrolled students are residents of the school district and eligible for enrollment in accordance with Section 1002.45 Florida Statutes.
- C. Verify the high school student and his/her parent(s) or guardian(s) have been counseled on the advisability of taking one or more Career and Workforce Development courses while in high school and on the specific requirements of the Career and Workforce Development Dual Enrollment program.
- D. Provide any required services to support a student's IEP consistent with the legal requirements for serving students with special needs in a virtual school.
- E. Provide access to computers and equipment, with internet access as necessary.
- F. Designate a District Liaison to act for School Board in all matters pertaining to this Agreement and to accept and approve all deliverables and invoices.
- G. Pay FGC course registration fees within 30 days of receipt of an invoice. Registration fees are listed per course in Exhibit A. FGC will submit an invoice to School Board at the conclusion of the enrollment period specified on the Career and Workforce Development Dual Enrollment website.
- H. Provide Career and Workforce Development Dual Enrollment students, free of charge, required course textbooks and other instructional materials in accordance with Florida Statutes §1007.271(17). Instructional materials purchased by School Board on behalf of Career and Workforce Development Dual Enrollment students shall be the property of School Board against which the purchase is charged.

- I. Award high school credit for the course(s) upon its (their) successful completion by the Career and Workforce Development Dual Enrollment student and assign grade points, equivalent to those for AP/IB/AICE courses. Courses not taken for a grade are ineligible for Career and Workforce Development Dual Enrollment. The Career and Workforce Development Dual Enrollment Course—High School Subject Area Equivalency List published by the Florida Department of Education mandates the minimum subject area credit awarded for specific courses taken through Career and Workforce Development Dual Enrollment.
- J. Perform the initial screening and monitor student performance while participating in the Career and Workforce Development Dual Enrollment program. School Board counselors will communicate, as needed, with FGC Career and Workforce Development Dual Enrollment staff in connection with student monitoring (and, if necessary, providing support for) while participating in the Career and Workforce Development Dual Enrollment program.

VII. JOINT RESPONSIBILITIES

- A. FGC and School Board warrant and agree that all Career and Workforce Development Dual Enrollment courses shall meet the provisions of the current State of Florida laws and regulations.
- B. FGC and School Board will inform students and parents that if students choose to enroll in courses that require certifying or licensure exams, the students will be required to pay for any/all exams.

VIII. PUBLICITY

School Board may not use the Florida Gateway College's name, logos, trademarks or images or the name or image of any employee or official of the university in any fundraising, publicity, advertising or media release without the prior written consent of the university on each occasion, which may be given only by the Vice President for University Relations or their designee. Florida Gateway College may not use School Board's name, logos, trademarks or images or the name or image of any employee or official of School Board in any fundraising, publicity, advertising or media release without the prior written consent of School Board on each occasion.

IX. GENERAL PROVISIONS

- A. **Liability.** To the extent permitted by Florida law, each Party agrees to be fully responsible for its acts of negligence or its agent's acts of negligence when acting within the course and scope of their employment under this Agreement. This section shall survive the termination of all performance or obligations under this Agreement and shall be fully binding.
- B. **No Waiver of Sovereign Immunity.** Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable or of any rights or limits to liability existing under Section 768.28, Florida Statutes. This section shall survive the termination of all performance or obligations under this Agreement and shall be fully binding.
- C. **No Third-Party Beneficiaries.** The Parties expressly acknowledge that it is not their intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement. None of the Parties intend to directly or substantially benefit a third party by

this Agreement. The Parties agree that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against any of the Parties based upon this Agreement. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

- D. **Equal Opportunity Provision.** The Parties agree that no person shall be subjected to discrimination because of age, race, color, disability, gender identity, gender expression, marital status, national origin, religion, sex or sexual orientation in the performance of the Parties' respective duties, responsibilities and obligations under this Agreement.
- E. **Remedies.** All rights and remedies provided in this Agreement are not intended to be exclusive of any other rights or remedies, and all rights and remedies shall be cumulative and shall be in addition to any other rights or remedies now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any Party of any right, power, or remedy hereunder shall preclude any other or future exercise thereof.
- F. **Annual Appropriation.** The performance and obligations of both, the School Board and University, under this Agreement, shall be contingent upon an annual budgetary appropriation by its governing body and/or the legislature. If either Party does not allocate funds for the payment of services or products to be provided under this Agreement, this Agreement may be terminated by such Party at the end of the period for which funds have been allocated upon written notice to the other Party at the earliest possible time before such termination. No penalty shall accrue to such terminating Party in the event this provision is exercised, and such terminating Party shall not be obligated or liable for any future payments due or any damages as a result of termination.
- G. **Excess Funds.** Any Party receiving funds paid under this Agreement agrees to promptly notify the other Party of any funds erroneously received. Upon discovery of an erroneous payment or overpayment, the Party receiving such payment commits to refund such the excess funds payment or overpayment.
- H. **Public Records.** Each Party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each Party shall be responsible for compliance with any public records request served upon it pursuant to Chapter 119, Florida Statutes. Each Party acknowledges that this Agreement and all attachments thereto are public records.
- I. **Student Records:** Notwithstanding any provision to the contrary within this Agreement, both Parties to this Agreement shall fully comply with the requirements of the Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. § 1232g; 34 CFR Part 99), and any other state or federal law or regulation regarding the confidentiality of student records.

The Parties agree to:

- a. Hold the student records and information in strict confidence and not use or disclose except as required by this Agreement or permitted by law. All student records will be disclosed only to those who have a need to access the information in order to perform their assigned duties.
- b. Safeguard the student records through administrative, physical and technological safety standards to ensure adequate controls are in place to protect these student records in accordance with FERPA's privacy requirements.
- c. Continually monitor its operations and take all actions necessary to assure that the student information and records are safeguarded in accordance with the

terms of this Agreement.

- J. **Background Screening.** Career and Workforce Development Dual Enrollment students attending courses at FGC are deemed to be post-secondary students. FGC instructional personnel are not required to submit to the same level background screening as secondary school instructional personnel. Accordingly, applicable FGC instructional personnel will not require access to School Board Public Schools grounds nor require direct contact with secondary school students beyond the scope of its post-secondary curriculum delivered through its online process.
- K. **Incorporation by Reference.** All Exhibits/Appendices attached hereto and referenced herein, including Exhibits A, shall be deemed to be incorporated into this Agreement by reference.
- L. **Captions.** The captions, section designations, section numbers, article numbers, titles and headings appearing in this Agreement are inserted only as a matter of convenience, have no substantive meaning, and in no way define, limit, construe or describe the scope or intent of such articles or sections of this Agreement, nor in any way effect this Agreement and shall not be construed to create a conflict with the provisions of this Agreement.
- M. **Preparation of Agreement.** The Parties acknowledge that they have sought and obtained whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to, herein expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties than the other.
- N. **Amendments.** No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by each Party hereto.
- O. **Waiver.** The Parties agree that each requirement, duty and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof. Any Party's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement unless the waiver is in writing and signed by the Party waiving such provision. A written waiver shall only be effective as to the specific instance for which it is obtained and shall not be deemed a continuing or future waiver.
- P. **Notice.** The Parties shall give any notice under this Agreement in writing and delivered by nationally recognized overnight delivery service (e.g., Federal Express) or by registered or certified mail, postage prepaid, and addressed to as follows:

Baker County School Board

270 S. BLVD East

Maccleddy, FL 32063

Either Party may notify the other in writing of any change in address. Any notice is duly given one (1) day after deposit with nationally recognized overnight delivery service or five (5) days after it is mailed by registered or certified mail, postage prepaid.

- Q. **Further Actions.** The Parties agree to execute any documents or perform any acts as may be reasonably necessary in order to give effect to the intentions expressed in this Agreement.
- R. **Interpretation; Severability.** The Parties may use the captions in this Agreement only for convenience and not for interpreting this Agreement. If any portion of this Agreement is held illegal, invalid or inoperative by a court of competent jurisdiction, then so far as is reasonable and possible (1) the remainder of this Agreement is valid and operative; and (2) to the extent legally possible, the Parties shall give effect to the intent manifested by the portion that is held invalid or inoperative.
- S. **Counterpart Execution.** This Agreement may be executed in any number of counterparts with the same effect as if both Parties have signed the same document. All counterparts constitute one Agreement.
- T. **Assignment.** Neither party may assign this Agreement (including through an acquisition or a change of control) without the prior written consent from the other party, which consent the parties may not unreasonably condition, withhold, or delay.
- U. **Entire Contract.** This Agreement constitutes the complete understanding of the Parties and supersedes any prior contracts, arrangements, communications, whether oral or written, with respect to the subject matter of this Agreement.
- V. **Modifications and Waiver.** The Parties may only modify this Agreement by a writing signed by both Parties. The waiver by either Party of any default under this Agreement is not a waiver of any other or subsequent default and is not effective unless it is set forth in a document signed by the Party against which the waiver is asserted.
- W. **Force Majeure.** Neither party is responsible for delays resulting from causes beyond its reasonable control, including without limitation fire, explosion, flood, war, strike, or riot, provided that the nonperforming party uses commercially reasonable efforts to avoid or remove those causes of nonperformance and continues performance under this Agreement with reasonable dispatch whenever the causes are removed.
- X. **Governing Law.** This Agreement is governed and construed in accordance with the laws of the State of Florida and the rules and regulations of the Florida Board of Governors and the University. The University and the School Board have all remedies afforded each by Florida law. The venue in any action or litigation commenced to enforce this Agreement is Gainesville, Florida.

The Parties have executed this Agreement by their duly authorized representatives as of the Effective Date.

Baker County School District:

Signature: _____
Print name: _____
Title: _____
Date: _____

Signature: _____
Print name: _____
Title: _____
Date: _____

FLORIDA GATEWAY COLLEGE BOARD OF TRUSTEES

Approved:

Signature: _____
Print name: _____
Title: _____
Date: _____

Acknowledged:

Signature: _____
Print name: _____
Title: _____
Date: _____

Reviewed:

Signature: _____
Print name: _____
Title: _____
Date: _____

Signature: _____
Print name: _____
Title: _____
Date: _____

Submitted:

Signature: _____
Print name: _____
Title: _____
Date: _____

Exhibit A

Florida Gateway College, in partnership with the University of Florida Office of Professional and Workforce Development, will offer and teach these Florida Department of Environmental Protection approved courses to Florida high school students.

These courses provide students the opportunity to earn a certification or license in the Water and/or Wastewater industry, receive high school credit, and through this partnership, college credit toward a Certificate program, an Associate's Degree, or Bachelor's Degree in Water and/or Wastewater Management at Florida Gateway College.

The following courses will be offered as part of this partnership:

Agriculture, Food & Natural Resources

Course Number	Course Title	H.S. Credit	Cost
Career Certificate Courses			
EVS 2931	Water Treatment Plant Operator, Level "C" OCP A (150 hours)	1	\$287.92
EVS 2930	Wastewater Treatment Plant Operator, Level "C" OCP A (155 hours)	1	\$287.92

Books are available through the UF Office of Professional and Workforce Development. A link to purchase the books will be available on the Dual Enrollment website.

Book Name	Cost
Water Treatment Plant Operations, Vol I, 7 th Ed., 2017	\$120.00
Water Treatment Plant Operations, Vol II, 7 th Ed., 2020	\$120.00
"Wastewater Treatment Plant Operations, Class C Online Training Course" 2020	\$75.00



Career and Adult Education

Baker County School District

523 West Minnesota Avenue, Macclenny, Florida 32063

Phone: (904) 259-0403 Fax: (904) 259-0378

August 25, 2021

Sherrie Raulerson, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Raulerson:

Respectfully, please seek school board approval of the attached agreement between Baker County School District and the Electrical Alliance of Jacksonville. The agreement provides for the transfer of credit from the Baker County School District Electrical 1st year Apprenticeship program to ETA of Jacksonville Apprenticeship Program. Changes were made to merge the MOU and Articulation Agreement into one document.

Thank you,

Carrie Dopson
Director of Adult Education

CD/ab

5. Student must also provide an official transcript from BCHS documenting they have completed one electrical course with a grade of "C" or better AND provide documentation from the Trustees of the Committee.
6. This agreement is subject to change by curricular or program changes or state mandate.
7. If the student is accepted into the Apprenticeship, Credit may be awarded as determined by the Trustees
8. See attached MOU for further breakdown of responsibilities of BCHS and ETAJAX.

The articulation agreement has been reviewed and the following determination have been made:

No Changes are required	Revise agreement
Create new agreement	Deactivate agreement

Explanation for changes or deactivation:

Baker County CTE Director will notify ETAJ Office of any changes in curriculum

9. This agreement is subject to change by curricular or program changes or state mandate.
10. Next review date no later than June 30, 2026.

Approvals

Electrical Training Alliance of Jacksonville



Ron Scarle, Trustee Chairman

8-24-21

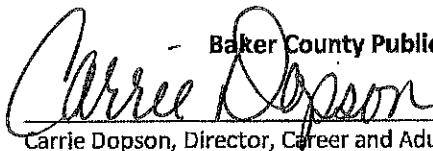
Date



Daniel R. Van Sickle, Training Director

8-24-21

Date



Carrie Dopson, Director, Career and Adult Education

Baker County Public Schools

8/25/21

Date

Sherrie Raulerson, Superintendent, Baker County School District

Date

Paula T. Barton, School Board Chairperson

Date

Memorandum of Understanding

This memorandum is between Baker County High School (BCHS) and Electrical Training Alliance of Jacksonville (ETAJAX) for a High School Pre-Apprenticeship. This memorandum is in effect on July 1, 2021 and will end on June 30, 2026.

Recitals

WHEREAS BCHS and ETAJAX desire to promote the advancement of a registered electrical apprenticeship program that is beneficial to the respective institutions and that furthers the education of electricians in the community as a public good.

Witnesseth

IN CONSIDERATION of the mutual objectives, the parties do agree as follows:

1. ETAJAX's role as Program Sponsor includes:
 - a. Provide an ETAJAX Instructor for a total of 8 hours of instruction any time during the school year as needed at the BCHS facility to support student learning goals.
 - b. Provide instruction for 8 hours on the 8 days the students are at the ETAJAX facility.
 - c. Provide OSHA 10 Training for those in the program before completion.
 - d. Provide all consumable material used in "Hands on" applications.
 - e. Agrees to not hold BCHS liable for any accidents that may occur at the BCHS facility.
 - f. Maintaining status as a registered apprenticeship program by the State of Florida Apprenticeship Registration Agency.
 - g. Give preference for Job Placement opportunities for each applicant upon completion of the program.
 - h. Complete administrative responsibilities within a timely manner, i.e., completion and submission of certification rosters, student's grades and other reports as assigned by BCHS.
2. BCHS's role as the educational institution program includes the following program management and support responsibilities:
 - a. Teach the assigned courses using ETAJAZ course outcomes, grading scale, and meet the minimum seat time requirement for a First Year Apprentice level class.
 - b. Agrees to transport the students to the ETAJAZ facility for no less than (8) days for 8 hours per day starting at the Beginning of the school year and ending no later than the last day in May of that school year. These days will consist of at least 4 Saturdays.
 - c. Provide a daily instructor for the High School Pre-Apprenticeship at its facility. That instructor agrees to present the material in a positive manner as it pertains to the ETAJAX. The instructor agrees to sign and adhere to a policy statement provided by the ETAJAX.
 - d. Agrees to not hold ETAJAX liable for any accidents that may occur at the ETAJAX facility.
 - e. BCHS agrees to provide First Aid/CPR for the students in the Program before completion.
 - f. BCHS will only allow High School Seniors to enter into the program. Admission will be decided by the Principal of BCHS or principal's designee to make the selection.
 - g. At the end of the first semester, the school will evaluate the students and remove those it deems unacceptable.

- h. BCHS will obtain an appropriate waiver and release of liability form from all students in the program. The waiver and release of liability will be executed by a parent or legal guardian of each student.
3. It is understood that the Maximum class size will be _____ students. Students must maintain a 75 or above average to stay in the program. At the end of the first semester, BCHS and ETAJAX will evaluate the students and BCHS will remove those it deems unacceptable.
 4. We prefer Students seek employment with our member contractors. We will strive to place students when positions are available.
 5. Completion of the Program will consist of the First Year curriculum that the ETAJAX has submitted in its standards. This also includes the online and "hands on" part of the National Electrical Certification Board First year final exam.
 6. Completion of the program will result in a direct interview with the Trustees of the Committee. At that time, the student may apply for Advanced Placement in to the 2nd year of Apprenticeship.
 7. Should the Student be accepted in to the apprenticeship, they will agree to adhere to all rules and policies of the ETAJAX.
 8. Students will take the ETA National Aptitude test in October. Those who do not score a 4 or above will be required to retake the aptitude test again in April.
 9. It is further understood that both parties will work towards a preeminent apprenticeship program. This may include the establishment of an Electrical Apprenticeship Certificate.
 10. It is further agreed that both parties will strive to establish a pre-apprenticeship program for in which eligible high school students can participate.
 11. ETAJAX and BCHS acknowledge that the terms of the relationship, as described herein, may change from time to time.

IN WITNESS WHEREOF, both parties have executed this Memorandum of Understanding and the signatories on behalf of both parties acknowledges that they have authority from the respective entities to sign on their behalf.

On behalf of Baker County High School:

Sherrie Raulerson, Superintendent of Schools

Date

On Behalf of Electrical Training Alliance of Jacksonville



Daniel Van Sickle, Apprenticeship Director



Date



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerc12.org

Fax: (904) 259-2825



DATE: August 25, 2021

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: 2020-2021 ANNUAL FINANCIAL REPORT

Please request Board approval of the Annual Financial Report for the 2020-2021 fiscal year.

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

BM 08 AFR

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

DISTRICT SCHOOL BOARD MEMBERS

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

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BAKER COUNTY
For the Fiscal Year Ended June 30, 2021**

Return 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 Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2021, 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 7, 2021.

Signature of District School Superintendent

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, 2021. 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 2020-2021 fiscal year are as follows:

- As of June 30, 2021, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by \$20,617,895.
- In total, net position increased by \$844,324, which represents a 4.7 percent increase from the 2019-20 fiscal year.
- General revenues total \$46,736,205 or 87 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$7,194,686, or 13 percent of all revenues.
- Expenses total \$52,174,163. Expenses offset by charges for services, operating grants and contributions, and capital grants and contributions totaled \$7,194,686.
- At the end of the current fiscal year, the fund balance of the General Fund totals \$9,641,823, which is \$698,158 more than the prior fiscal year balance. The General Fund assigned and unassigned fund balances totaled \$6,286,752, or 15.7 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, Debt Service - Other Debt Service 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, 2021, compared to net position as of June 30, 2020:

	Governmental Activities	
	6-30-21	6-30-20
Current and Other Assets	\$ 24,976,065	\$ 17,377,399
Capital Assets	37,031,158	36,372,449
Total Assets	62,007,223	53,749,847
Deferred Outflows of Resources	11,714,476	9,653,449
Long-Term Liabilities	48,825,896	38,689,463
Other Liabilities	1,404,142	2,158,399
Total Liabilities	50,230,038	40,847,863
Deferred Inflows of Resources	2,873,767	4,538,591
Net Position:		
Net Investment in Capital Assets	30,103,890	33,133,363
Restricted	15,714,162	7,711,712
Unrestricted (Deficit)	(25,200,158)	(21,421,286)
Total Net Position	\$ 20,617,894	\$ 19,423,789

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 \$3,969,327 in compensated absences payable, \$3,700,960 in other postemployment benefits payable, and \$34,228,341 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2021 and June 30, 2020, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-21	6-30-20
Program Revenues:		
Charges for Services	\$ 915,679	\$ 397,127
Operating Grants and Contributions	3,215,774	2,950,401
Capital Grants and Contributions	3,063,233	170,065
General Revenues:		
Property Taxes, Levied for Operational Purposes	5,047,384	4,805,374
Property Taxes, Levied for Capital Projects	1,698,460	1,578,264
Grants and Contributions Not Restricted to Specific Programs	37,862,920	37,484,291
Unrestricted Investment Earnings	114,602	144,466
Miscellaneous	2,012,839	1,388,461
Total Revenues	53,930,891	48,918,449
Functions/Program Expenses:		
Instruction	26,938,393	26,070,444
Student Support Services	2,806,377	2,710,921
Instructional Media Services	589,103	577,354
Instruction and Curriculum Development Services	1,175,268	1,176,327
Instructional Staff Training Services	618,847	609,056
Instruction-Related Technology	331,177	328,444
Board	379,923	362,948
General Administration	501,213	437,534
School Administration	2,413,997	2,370,329
Facilities Acquisition and Construction	468,244	1,029,542
Fiscal Services	790,501	832,585
Food Services	3,081,379	2,950,173
Central Services	821,250	222,526
Student Transportation Services	3,263,603	3,192,846
Operation of Plant	4,423,749	4,223,440
Maintenance of Plant	1,239,173	1,049,259
Administrative Technology Services	778,323	636,504
Community Services	210,839	170,624
Unallocated Interest on Long-Term Debt	182	8,311
Unallocated Depreciation	1,342,623	1,366,229
Total Functions/Program Expenses	52,174,164	50,325,395
Change in Net Position	1,756,727	(1,406,946)
Net Position - Beginning	18,016,843	19,423,789
Adjustment to Beginning Net Position (1)	844,324	-
Net Position - Beginning, as Restated	18,861,167	19,423,789
Net Position - Ending	\$ 20,617,894	\$ 18,016,843

Note: (1) Adjustments to beginning net position is due to the implementation of GASB Statement No. 84, which requires governmental agencies to review the custodial relationship of its fiduciary funds to determine (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The District does not consider the school internal accounts to meet the criteria for reporting as fiduciary activities due to the District's administrative involvement with those funds.

The largest revenue source is the State of Florida (68.4 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 \$2,893,168 as a result of the Special Facilities Construction Account.

Grants and contributions not restricted to specific program revenues increased by \$378,629, or 1 percent, primarily due to an increase in State funding per student funding.

Property tax revenues increased by \$362,206, or 5.7 percent, as a result of an increase in the gross taxable value.

Miscellaneous revenue increased by \$624,378, or 45 percent, due to \$1,008,627 for school internal account receipts.

Instructional expenses represent 51.6 percent of total governmental expenses in the 2020-21 fiscal year. Instruction expenses increased \$867,949 or 3.3 percent due primarily to increases in pension expense.

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 increased by \$7,461,231 during the fiscal year to \$22,516,038 at June 30, 2021. Approximately 27 percent of this amount is unassigned fund balance (\$6,067,695), 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 (\$250,342), (2) restricted for particular purposes (15,714,162), or 3) assigned for particular purposes (\$483,839).

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 \$6,067,695 while the total fund balance is \$8,533,196. 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 16.3 percent of the total General Fund revenues, while total fund balance represents approximately 21.3 percent of total General Fund revenues. Total fund balance increased by \$698,158, or 8.9 percent, during the fiscal year.

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of \$964,956 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 Debt Service – Other Debt Service Fund has a total fund balance of \$3,024,920, which is restricted for the payment of debt service on the Qualified Zone Academy Bonds (QZABs). The fund balance increased by \$240,316 largely due to the transfer in from the General Fund and investment interest for the accumulation of resources for the lump sum QZAB principal payment due in the 2021-22 fiscal year.

The Capital Projects – Public Education Capital Outlay (PECO) has a total fund balance of \$6,904,420, an increase of the same over the prior fiscal year. Proceeds from Special Facilities Construction Account totaled \$5,605,872. These funds are restricted for the –

The Capital Projects – Local Capital Improvement Fund has a total fund balance of \$1,074,714, a decrease of \$828,006, or 43.5 percent, over the prior fiscal year. Revenues from local property taxes in this fund totaled \$1,578,264. These funds 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 \$47,369 during the 2020-21 fiscal year to \$1,055,886 at June 30, 2021.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2020-21 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 \$35,017, or 0.09 percent, while expenditures were \$5,369,899, or 13.7 percent, less than final budget amounts. The decrease in expenditures was primarily due to continued cost containment measures implemented by the District. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$5,473,591.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2021, is \$30,103,890 (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; and audio-visual materials and computer software.

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, 2021, the District has total long-term debt outstanding of \$3,190,020, composed of certificates of participation.

Additional information on the District's long-term debt can be found in note III.H to the financial statements.

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, 2021

	Account Number	Primary Government			Component Units	
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Total Nonmajor Component Units
ASSETS						
Cash and Cash Equivalents	1110	16,853,854.77		16,853,854.77	0.00	0.00
Investments	1160	3,024,919.65		3,024,919.65	0.00	0.00
Taxes Receivable, Net	1120			0.00	0.00	0.00
Accounts Receivable, Net	1131			0.00	0.00	0.00
Interest Receivable on Investments	1170			0.00	0.00	0.00
Due From Other Agencies	1220	4,833,460.32		4,833,460.32	0.00	0.00
Due From Insurer	1180			0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00
Internal Balances				0.00	0.00	0.00
Cash with Fiscal/Service Agency	1114			0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00
Leases Receivable	1425			0.00	0.00	0.00
Inventory	1150	350,341.74		350,341.74	0.00	0.00
Prepaid Items	1230	13,488.54		13,488.54	0.00	0.00
Long-Term Investments	1400			0.00	0.00	0.00
Prepaid Insurance Costs	1490			0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00
Capital Assets						
Land	1310	1,677,196.41		1,677,196.41	0.00	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00	0.00
Construction in Progress	1360	1,600,159.87		1,600,159.87	0.00	0.00
Nondepreciable Capital Assets		3,277,356.28	0.00	3,277,356.28	0.00	0.00
Improvements Other Than Buildings	1320	3,782,758.01		3,782,758.01	0.00	0.00
Less Accumulated Depreciation	1329	(2,965,209.54)		(2,965,209.54)	0.00	0.00
Buildings and Fixed Equipment	1330	63,621,051.63		63,621,051.63	0.00	0.00
Less Accumulated Depreciation	1339	(34,397,753.69)		(34,397,753.69)	0.00	0.00
Furniture, Fixtures and Equipment	1340	1,702,697.75		1,702,697.75	0.00	0.00
Less Accumulated Depreciation	1349	(1,394,194.95)		(1,394,194.95)	0.00	0.00
Motor Vehicles	1350	8,318,805.26		8,318,805.26	0.00	0.00
Less Accumulated Depreciation	1359	(4,913,850.38)		(4,913,850.38)	0.00	0.00
Property Under Leases	1370			0.00	0.00	0.00
Less Accumulated Amortization	1379			0.00	0.00	0.00
Audiovisual Materials	1381			0.00	0.00	0.00
Less Accumulated Depreciation	1389			0.00	0.00	0.00
Computer Software	1381	338,191.68		338,191.68	0.00	0.00
Less Accumulated Amortization	1389	(338,191.68)		(338,191.68)	0.00	0.00
Depreciable Capital Assets, Net		33,753,802.09	0.00	33,753,802.09	0.00	0.00
Total Capital Assets		37,031,158.37	0.00	37,031,158.37	0.00	0.00
Total Assets		62,007,223.39	0.00	62,007,223.39	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00
Pension	1940	11,516,388.00		11,516,388.00	0.00	0.00
Other Postemployment Benefits	1950	197,588.00		197,588.00	0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00	0.00
Total Deferred Outflows of Resources		11,714,476.00	0.00	11,714,476.00	0.00	0.00
LIABILITIES						
Cash Overdraft	2125			0.00	0.00	0.00
Accrued Salaries and Benefits	2110	7,703.63		7,703.63	0.00	0.00
Payroll Deductions and Withholdings	2170	1,008,302.58		1,008,302.58	0.00	0.00
Accounts Payable	2120	354,825.17		354,825.17	0.00	0.00
Sales Tax Payable	2260			0.00	0.00	0.00
Current Notes Payable	2230			0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00	0.00
Deposits Payable	2230			0.00	0.00	0.00
Due to Other Agencies	2230			0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00
Pension Liability	2115			0.00	0.00	0.00
Other Postemployment Benefits Liability	2116			0.00	0.00	0.00
Judgments Payable	2130			0.00	0.00	0.00
Construction Contracts Payable	2140			0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	33,310.00		33,310.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00
Unearned Revenues	2410			0.00	0.00	0.00
Long-Term Liabilities:						
Portion Due Within One Year:						
Notes Payable	2310			0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00
Liability for Compensated Absences	2330	400,000.00		400,000.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	3,190,020.00		3,190,020.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	157,081.00		157,081.00	0.00	0.00
Net Pension Liability	2365	99,344.00		99,344.00	0.00	0.00
Estimated PECO Advance Payable	2370	1,868,624.04		1,868,624.04	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00
Due Within One Year		5,714,969.04	0.00	5,714,969.04	0.00	0.00
Portion Due After One Year:						
Notes Payable	2310			0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00
Liability for Compensated Absences	2330	3,569,327.38		3,569,327.38	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	3,543,879.00		3,543,879.00	0.00	0.00
Net Pension Liability	2365	34,129,097.00		34,129,097.00	0.00	0.00
Estimated PECO Advance Payable	2370	1,868,624.04		1,868,624.04	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00
Due in More than One Year		43,110,927.42	0.00	43,110,927.42	0.00	0.00
Total Long-Term Liabilities		48,825,896.46	0.00	48,825,896.46	0.00	0.00
Total Liabilities		50,230,037.84	0.00	50,230,037.84	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00
Deferred Revenue	2630			0.00	0.00	0.00
Pension	2640	1,300,768.00		1,300,768.00	0.00	0.00
Other Postemployment Benefits	2650	1,572,999.00		1,572,999.00	0.00	0.00
Total Deferred Inflows of Resources		2,873,767.00	0.00	2,873,767.00	0.00	0.00
NET POSITION						
Net Investment in Capital Assets	2770	30,103,890.29		30,103,890.29	0.00	0.00
Restricted For:						
Categorical Carryover Programs	2780	1,811,592.39		1,811,592.39	0.00	0.00
Food Service	2780	1,539,209.11		1,539,209.11	0.00	0.00
Debt Service	2780	3,024,919.65		3,024,919.65	0.00	0.00
Capital Projects	2780	8,382,340.06		8,382,340.06	0.00	0.00
Other Purposes	2780	956,000.96		956,000.96	0.00	0.00
Unrestricted	2790	(25,300,157.91)		(25,300,157.91)	0.00	0.00
Total Net Position		30,617,894.55	0.00	30,617,894.55	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, 2021

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
						Governmental Activities	Business-Type Activities	
Instruction	5000	26,938,392.50	235,250.50			(26,703,142.00)		(26,703,142.00)
Student Support Services	6100	2,806,376.90				(2,806,376.90)		(2,806,376.90)
Instructional Media Services	6200	589,102.69				(589,102.69)		(589,102.69)
Instruction and Curriculum Development Services	6300	1,175,268.18				(1,175,268.18)		(1,175,268.18)
Instructional Staff Training Services	6400	618,846.95				(618,846.95)		(618,846.95)
Instruction-Related Technology	6500	331,176.69				(331,176.69)		(331,176.69)
Board	7100	379,923.18				(379,923.18)		(379,923.18)
General Administration	7200	501,213.24				(501,213.24)		(501,213.24)
School Administration	7300	2,413,997.29				(2,413,997.29)		(2,413,997.29)
Facilities Acquisition and Construction	7400	468,213.94			3,063,233.13	2,594,989.19		2,594,989.19
Fiscal Services	7500	790,500.84				(790,500.84)		(790,500.84)
Food Services	7600	3,081,379.48	8,648.90	3,215,773.72		143,043.14		143,043.14
Central Services	7700	821,249.65	435,030.71			(386,218.94)		(386,218.94)
Student Transportation Services	7800	3,263,602.96				(3,263,602.96)		(3,263,602.96)
Operation of Plant	7900	4,423,749.05				(4,423,749.05)		(4,423,749.05)
Maintenance of Plant	8100	1,239,172.93				(1,239,172.93)		(1,239,172.93)
Administrative Technology Services	8200	778,322.61				(778,322.61)		(778,322.61)
Community Services	9100	210,838.73	216,748.68			25,909.95		25,909.95
Interest on Long-Term Debt	9200	181.69				(181.69)		(181.69)
Unallocated Depreciation/Amortization Expense		1,342,623.64				(1,342,623.64)		(1,342,623.64)
Total Governmental Activities		52,174,163.14	915,678.79	3,215,773.72	3,063,233.13	(44,979,477.50)		(44,979,477.50)
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		52,174,163.14	915,678.79	3,215,773.72	3,063,233.13	(44,979,477.50)	0.00	(44,979,477.50)
Total Primary Government								
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								

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2020

Adjustments to Net Position

Net Position, June 30, 2021

5,047,384.08			5,047,384.08	0.00	0.00
1,698,459.73			1,698,459.73	0.00	0.00
			0.00	0.00	0.00
37,862,920.47			37,862,920.47	0.00	0.00
114,602.16			114,602.16	0.00	0.00
2,012,838.68			2,012,838.68	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
46,736,205.12	0.00		46,736,205.12	0.00	0.00
1,756,727.62	0.00		1,756,727.62	0.00	0.00
18,016,842.54			18,016,842.54	0.00	0.00
844,324.39			844,324.39	0.00	0.00
20,617,894.55	0.00		20,617,894.55	0.00	0.00

Notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF Baker COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	Account Number	General 100	Federal Education Stabilization Fund 440	Sections 1011.14 & 1011.15, F.S., Loans 230	Public Education Capital Outlay (PECO) 340	Nonvoted Capital Improvement Fund 370
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	9,154,010.14	0.00	0.00	752,375.39	1,764,919.77
Investments	1160	0.00	0.00	3,024,919.65	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	39,760.40	101,241.50	0.00	4,496,445.80	0.00
Due From Budgetary Funds	1141	244,494.26	219.10	0.00	1,868,624.04	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	190,069.86	0.00	0.00	0.00	0.00
Prepaid Items	1230	13,488.54	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		9,641,823.20	101,460.60	3,024,919.65	7,117,345.13	1,764,919.77
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		9,641,823.20	101,460.60	3,024,919.65	7,117,345.13	1,764,919.77
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	941,104.52	0.00	0.00	0.00	0.00
Accounts Payable	2120	136,740.47	1,893.54	0.00	212,925.00	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	2230	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	3,078.35	99,567.06	0.00	0.00	1,706,382.27
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		1,088,626.87	101,460.60	0.00	212,925.00	1,706,382.27
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	190,069.86	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	190,069.86	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	1,811,592.39	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	3,024,919.65	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	6,904,420.13	58,637.50
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Internal Accounts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	1,811,592.39	0.00	3,024,919.65	6,904,420.13	58,637.50
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 Encumbrances & Projects	2749	483,838.92	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	483,838.92	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	6,067,695.16	0.00	0.00	0.00	0.00
Total Fund Balances	2700	8,553,196.33	0.00	3,024,919.65	6,904,420.13	58,637.50
Total Liabilities, Deferred Inflows of Resources and Fund Balances		9,641,823.20	101,460.60	3,024,919.65	7,117,345.13	1,764,919.77

DISTRICT SCHOOL BOARD OF Baker COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	Account Number	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	4,093,453.92	15,764,639.12
Investments	1160	0.00	3,024,919.65
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	196,912.62	4,833,460.32
Due From Budgetary Funds	1141	100,093.93	2,213,431.33
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	60,271.88	250,341.74
Prepaid Items	1230	0.00	13,488.54
Long-Term Investments	1460	0.00	0.00
Total Assets		4,449,832.35	26,100,300.70
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		4,449,832.35	26,100,300.70
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	7,703.63
Payroll Deductions and Withholdings	2170	67,198.06	1,008,302.58
Accounts Payable	2120	3,266.16	354,825.17
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	404,503.75	2,213,431.33
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		474,967.97	3,584,262.71
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	60,271.88	250,341.74
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	60,271.88	250,341.74
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	1,811,592.39
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	3,024,919.65
Capital Projects	2726	1,419,282.43	8,382,340.06
Restricted for Food Service	2729	1,539,309.11	1,539,309.11
Restricted for School Internal Accounts	2729	956,000.96	956,000.96
Total Restricted Fund Balances	2720	3,914,592.50	15,714,162.17
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for Encumbrances & Projects	2749	0.00	483,838.92
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	483,838.92
Total Unassigned Fund Balances	2750	0.00	6,067,695.16
Total Fund Balances	2700	3,974,864.38	22,516,037.99
Total Liabilities, Deferred Inflows of Resources and Fund Balances		4,449,832.35	26,100,300.70

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 GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2021

Total Fund Balances - Governmental Funds		22,516,037.99	
Amounts reported for <i>governmental activities</i> 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.			37,031,158.37
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.			1,055,885.65
Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of			
Certificates of Participation Payable	(3,190,020.00)		
Special Facilities Construction Account Payable	(3,737,248.08)		
Compensated Absences Payable	(3,969,327.38)		
Net Pension Liability	(34,228,341.00)		
Other Postemployment Benefits Payable	<u>(3,700,960.00)</u>	(48,825,896.46)	
The deferred outflows of resources and deferred inflows of resources related to other postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds.			
Deferred Outflows Related to OPEB			
Deferred Inflows Related to OPEB			
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	197,588.00		
	<u>(1,572,999.00)</u>	(1,375,411.00)	
The deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.			
Deferred Outflows Related to Pensions	11,516,888.00		
Deferred Inflows Related to Pensions	<u>(1,300,768.00)</u>	<u>10,216,120.00</u>	
Total Net Position - Governmental Activities			<u><u>20,617,894.55</u></u>

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF Baker COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

	Account Number	General 100	Federal Education Stabilization Fund 440	Sections 1011.14 & 1011.15, F.S., Loans 230	Public Education Capital Outlay (PECO) 340	Nonvoted Capital Improvement Fund 370
REVENUES						
Federal Direct	3100	60,127.25	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	344,007.25	964,956.06	0.00	0.00	0.00
State Sources	3300	33,774,367.70	0.00	0.00	2,898,707.88	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,047,384.08	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	1,698,459.73
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		900,335.92	0.00	75,905.39	0.00	5,820.75
Total Local Sources	3400	5,947,720.00	0.00	75,905.39	0.00	1,704,280.48
Total Revenues		40,126,222.20	964,956.06	75,905.39	2,898,707.88	1,704,280.48
EXPENDITURES						
Current:						
Instruction	5000	22,323,435.63	568,732.43	0.00	0.00	0.00
Student Support Services	6100	2,320,495.67	56,083.45	0.00	0.00	0.00
Instructional Media Services	6200	547,657.45	5,081.23	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	732,332.91	1,429.24	0.00	0.00	0.00
Instructional Staff Training Services	6400	150,199.96	480.64	0.00	0.00	0.00
Instruction-Related Technology	6500	292,762.66	3,472.03	0.00	0.00	0.00
Board	7100	365,703.96	0.00	0.00	0.00	0.00
General Administration	7200	312,678.97	40,951.99	0.00	0.00	0.00
School Administration	7300	2,255,825.56	9,281.80	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	12,765.61	0.00	0.00	0.00	0.00
Fiscal Services	7500	742,310.21	0.00	0.00	0.00	0.00
Food Services	7600	18,136.66	0.00	0.00	0.00	0.00
Central Services	7700	485,608.76	0.00	0.00	0.00	0.00
Student Transportation Services	7800	2,540,743.19	51,022.46	0.00	0.00	0.00
Operation of Plant	7900	4,098,628.87	181,467.39	0.00	0.00	0.00
Maintenance of Plant	8100	1,154,623.90	36,491.38	0.00	0.00	0.00
Administrative Technology Services	8200	761,652.52	0.00	0.00	0.00	0.00
Community Services	9100	200,640.65	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	1,704,280.48
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	1,600,159.87	1,074,714.42
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	36,125.18	10,462.00	0.00	0.00	0.00
Total Expenditures		39,332,328.32	964,956.06	0.00	1,600,159.87	2,778,994.90
Excess (Deficiency) of Revenues Over (Under) Expenditures		793,893.88	0.00	75,905.39	1,298,548.01	(1,074,714.42)
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	58,637.50
Loss Recoveries	3740	68,675.48	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	5,605,872.12	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	164,411.00	0.00	0.00
Transfers Out	9700	(164,411.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(95,735.52)	0.00	164,411.00	5,605,872.12	58,637.50
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		698,158.36	0.00	240,316.39	6,904,420.13	(1,016,076.92)
Fund Balances, July 1, 2020	2800	7,855,037.97	0.00	2,784,603.26	0.00	1,074,714.42
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2021	2700	8,553,196.33	0.00	3,024,919.65	6,904,420.13	\$8,637.50

DISTRICT SCHOOL BOARD OF Baker COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

	Account Number	Other Governmental Funds	Total Governmental Funds
REVENUES			
Federal Direct	3100	0.00	60,127.25
Federal Through State and Local	3200	5,395,046.93	7,204,010.24
State Sources	3300	204,714.25	36,377,789.83
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	5,047,384.08
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	1,698,459.73
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	8,648.90	8,648.90
Impact Fees	3496	429,764.21	429,764.21
Other Local Revenue		1,057,801.22	2,039,863.28
Total Local Sources	3400	1,496,214.33	9,224,120.20
Total Revenues		7,595,975.51	53,366,047.52
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	2,384,050.55	25,276,218.61
Student Support Services	6100	242,438.00	2,619,017.12
Instructional Media Services	6200	641.10	553,379.80
Instruction and Curriculum Development Services	6300	362,293.81	1,096,055.96
Instructional Staff Training Services	6400	427,222.73	577,903.33
Instruction-Related Technology	6500	13,053.64	309,288.33
Board	7100	0.00	365,703.96
General Administration	7200	128,260.78	481,891.74
School Administration	7300	150.00	2,245,257.36
Facilities Acquisition and Construction	7410	0.00	12,765.61
Fiscal Services	7500	0.00	742,310.21
Food Services	7600	2,972,664.42	2,990,801.08
Central Services	7700	14,345.35	499,954.11
Student Transportation Services	7800	41,918.15	2,633,683.80
Operation of Plant	7900	0.00	4,280,096.26
Maintenance of Plant	8100	0.00	1,191,115.28
Administrative Technology Services	8200	0.00	761,652.52
Community Services	9100	0.00	200,640.65
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	164,343.56	1,868,624.04
Interest	720	0.00	0.00
Dues and Fees	730	181.69	181.69
Other Debt Service	791	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	204,342.98	2,879,217.27
Charter School Local Capital Improvement	7430	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00
Other Capital Outlay	9300	5,655.83	52,243.03
Total Expenditures		6,961,562.61	51,638,001.76
Excess (Deficiency) of Revenues Over (Under) Expenditures		634,412.90	1,728,045.76
OTHER FINANCING SOURCES (USES)			
<i>Issuance of Bonds</i>			
Premium on Sale of Bonds	3710	0.00	0.00
Discount on Sale of Bonds	3791	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
<i>Loans</i>			
Sale of Capital Assets	3720	0.00	0.00
Loss Recoveries	3730	0.00	58,637.50
Proceeds of Forward Supply Contract	3740	0.00	68,675.48
Proceeds from Special Facility Construction Account	3760	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	5,605,872.12
Premium on Refunding Bonds	3715	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00
Transfers In	760	0.00	0.00
Transfers Out	3600	0.00	164,411.00
Total Other Financing Sources (Uses)	9700	0.00	(164,411.00)
SPECIAL ITEMS			
		0.00	5,733,185.10
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		634,412.90	7,461,230.86
Fund Balances, July 1, 2020	2800	2,496,127.09	14,210,482.74
Adjustments to Fund Balances	2891	844,324.39	844,324.39
Fund Balances, June 30, 2021	2700	3,974,864.38	22,516,037.99

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, 2021

Net Change in Fund Balances - Governmental Funds	7,461,230.86
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Amounts reported for *governmental activities* in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense of capital outlays in the current fiscal year.	658,709.72
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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 paid in the current fiscal year.	54,364.95
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Governmental 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.	83,493.00
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Special Facilities Construction Account balances provide current financial resources to the governmental funds, but increase long-term liabilities in the statement of net position.	(3,737,248.08)
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Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.

FRS Pension Contribution	2,433,516.00	
HIS Pension Contribution	459,507.00	
FRS Pension Expense	(4,978,265.00)	
HIS Pension Expense	(725,950.00)	
	(2,811,192.00)	(2,811,192.00)

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.	47,369.17
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Change in Net Position of Governmental Activities	1,756,727.62
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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, 2021

	Account Number	Governmental Activities - Internal Service Funds
ASSETS		
Current assets:		
Cash and Cash Equivalents	1110	1,089,195.65
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	0.00
Due From Insurer	1180	0.00
Due From Budgetary Funds	1141	0.00
Deposits Receivable	1210	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Total current assets		1,089,195.65
Noncurrent assets:		
Section 1011.13, F.S., Loan Proceeds	1420	0.00
Leases Receivable	1425	0.00
Long-Term Investments	1460	0.00
Prepaid Insurance Costs	1430	0.00
Other Postemployment Benefits Asset	1410	0.00
Pension Asset	1415	0.00
Capital Assets:		
Land	1310	0.00
Land Improvements - Nondepreciable	1315	0.00
Construction in Progress	1360	0.00
Nondepreciable Capital Assets		0.00
Improvements Other Than Buildings	1320	0.00
Accumulated Depreciation	1329	0.00
Buildings and Fixed Equipment	1330	0.00
Accumulated Depreciation	1339	0.00
Furniture, Fixtures and Equipment	1340	0.00
Accumulated Depreciation	1349	0.00
Motor Vehicles	1350	0.00
Accumulated Depreciation	1359	0.00
Property Under Leases	1370	0.00
Accumulated Amortization	1379	0.00
Computer Software	1382	0.00
Accumulated Amortization	1389	0.00
Depreciable Capital Assets, Net		0.00
Total Capital Assets		0.00
Total noncurrent assets		0.00
Total Assets		1,089,195.65
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Net Carrying Amount of Debt Refunding	1920	0.00
Pension	1940	0.00
Other Postemployment Benefits	1950	0.00
Asset Retirement Obligation	1960	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Current 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
Sales Tax Payable	2260	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	33,310.00
Estimated Liability for Claims Adjustment	2272	0.00
Total current liabilities		33,310.00
Long-term liabilities:		
Unearned Revenues	2410	0.00
Obligations Under Leases	2315	0.00
Liability for Compensated Absences	2330	0.00
Estimated Liability for Long-Term Claims	2350	0.00
Net Other Postemployment Benefits Obligation	2360	0.00
Net Pension Liability	2365	0.00
Other Long-Term Liabilities	2380	0.00
Total long-term liabilities		0.00
Total Liabilities		33,310.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00
Deferred Revenues	2630	0.00
Pension	2640	0.00
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Net Investment in Capital Assets	2770	0.00
Restricted for	2780	0.00
Unrestricted	2790	1,055,885.65
Total Net Position		1,055,885.65

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, 2021**

	Account Number	Governmental Activities - Internal Service Funds
OPERATING REVENUES		
Charges for Services	3481	0.00
Charges for Sales	3482	0.00
Premium Revenue	3484	435,030.71
Other Operating Revenues	3489	0.00
Total Operating Revenues		435,030.71
OPERATING EXPENSES		
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	390,161.09
Depreciation and Amortization Expense	780	0.00
Total Operating Expenses		390,161.09
Operating Income (Loss)		44,869.62
NONOPERATING REVENUES (EXPENSES)		
Investment Income	3430	2,499.55
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	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		2,499.55
Income (Loss) Before Operating Transfers		47,369.17
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS		0.00
EXTRAORDINARY ITEMS		0.00
Change In Net Position		47,369.17
Net Position, July 1, 2020	2880	1,008,516.48
Adjustments to Net Position	2896	0.00
Net Position, June 30, 2021	2780	1,055,885.65

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF Baker COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2021

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	435,030.71
Receipts from interfund services provided	0.00
Payments to suppliers	(394,576.09)
Payments to employees	0.00
Payments for interfund services used	0.00
Other receipts (payments)	0.00
Net cash provided (used) by operating activities	40,454.62
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Subsidies from operating grants	0.00
Transfers from other funds	0.00
Transfers to other funds	0.00
Net cash provided (used) by noncapital financing activities	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from capital debt	0.00
Capital contributions	0.00
Proceeds from disposition of capital assets	0.00
Acquisition and construction of capital assets	0.00
Principal paid on capital debt	0.00
Interest paid on capital debt	0.00
Net cash provided (used) by capital and related financing activities	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	0.00
Interest and dividends received	2,499.55
Purchase of investments	0.00
Net cash provided (used) by investing activities	2,499.55
Net increase (decrease) in cash and cash equivalents	42,954.17
Cash and cash equivalents - July 1, 2020	1,046,241.48
Cash and cash equivalents - June 30, 2021	1,089,195.65
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	47,369.17
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>	
Depreciation/Amortization expense	0.00
Commodities used from USDA program	0.00
<i>Change in assets and liabilities:</i>	
(Increase) decrease in accounts receivable	0.00
(Increase) decrease in interest receivable	0.00
(Increase) decrease in due from insurer	0.00
(Increase) decrease in deposits receivable	0.00
(Increase) decrease in due from other funds	0.00
(Increase) decrease in due from other agencies	0.00
(Increase) decrease in inventory	0.00
(Increase) decrease in prepaid items	0.00
(Increase) decrease in pension	0.00
Increase (decrease) in salaries and benefits payable	0.00
Increase (decrease) in payroll tax liabilities	0.00
Increase (decrease) in accounts payable	0.00
Increase (decrease) in cash overdraft	0.00
Increase (decrease) in judgments payable	0.00
Increase (decrease) in sales tax payable	0.00
Increase (decrease) in accrued interest payable	0.00
Increase (decrease) in deposits payable	0.00
Increase (decrease) in due to other funds	0.00
Increase (decrease) in due to other agencies	0.00
Increase (decrease) in unearned revenues	0.00
Increase (decrease) in pension	0.00
Increase (decrease) in other postemployment benefits	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00
Increase (decrease) in estimated liability for claims adjustment	(4,415.00)
Total adjustments	(4,415.00)
Net cash provided (used) by operating activities	42,954.17
Noncash investing, capital and financing activities:	
Borrowing under capital lease	0.00
Contributions of capital assets	0.00
Purchase of equipment on account	0.00
Capital asset trade-ins	0.00
Net Increase/(Decrease) in the fair value of investments	0.00
Commodities received through USDA program	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2021

	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				
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				
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				
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	2129	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	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				
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, 2021

	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
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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, 2021

	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	1170	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	1130	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	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1325	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1335	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1345	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1355	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1375	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					
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					
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.

General Revenues:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position: July 1, 2020

INCLUSIONS, July 1, 2020 Adjustments to Net Position

Net Position June 30 2021

[illegible]

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes. Levied for Debt Service

Property Taxes, Levied for Debt Service

Property Taxes, Le
Local Sales Taxes

Local Sales Taxes

Grants and Contributions
Investment EarningsInvestment Ear
Miscellaneous

Miscellaneous
Special Items

Special Items
Extraordinary Items

Extraordinary Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Total General Revenues Change in Net Position

Change in Net Position
Net Position, July 1, 2020

Net Position, July 1, 2020

Adjustments to Net Position
Net Position, June 30, 2021

Net Position, June 30, 2021

the notes to financial statements are an integral part of this statement.

STRICT SCHOOL BOARD OF BAKER COUNTY
OMBINING STATEMENT OF ACTIVITIES (CONTINUED)
AJOR AND NONMAJOR COMPONENT UNITS
OTAL NONMAJOR COMPONENT UNITS
or the Fiscal Year Ended June 30, 2021

FUNCTIONS Component Unit Activities:	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	
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, 2020	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2021	0.00

notes to financial statements are an integral part of this statement.

[illegible]

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BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 as further discussed in III.G.1 Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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.
- Debt Service – District Revenue Bond Fund – to account for the accumulation of resources for the repayment of Qualified Zone Academy Bonds (QZABs).
- 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

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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.

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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.

Investments made locally are obligations of a Federal Agricultural Mortgage Corporation (AGM) discount note reported at fair value.

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

**BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021**

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:

<u>Description</u>	<u>Estimated Lives</u>
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.

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 types of 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. .

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).

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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, 2021.

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

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. 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 2020 tax levy on September 8, 2020. 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

**BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021**

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.

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 Funds 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

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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. 84

The District implemented GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The District does not consider the school internal funds to meet the criteria for reporting as fiduciary activities due to the District's administrative involvement with those funds. As such, the beginning net position of the other governmental funds was increased by \$844,324.39.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk-Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. 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, 2021, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	53 Day Average	\$ 389,671.31
Federal Home Loan Bank System Discount Note (2)	December 2021	3,024,919.65
Total Investments, Reporting Entity		<u>\$ 3,414,590.96</u>

Notes: (1) This investment is reported as a cash equivalent for financial statement reporting purposes.

(2) This investment is held under a paying agent agreement in connection with the Qualified Zone Academy Bonds (QZABs) financing arrangement (see note II.G.1).

➤ 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

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

significant unobservable inputs. The District's investments in the FHLB discount note totaling \$3,024,919.65 are valued using Level 1 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, 2021, 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.

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

The District's investment in the FHLB discount note is authorized under a forward delivery agreement with the QZAB paying agent. The investment must have a maturity date on or before December 21, 2021. The District's investment in the FHLB discount note was rated A-1+ by Standard & Poor's and P-1 by Moody's Investors Service.

➤ 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.

The District's investment in the FHLB discount note is held by the trustee in the name of the District.

➤ 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.

More than 5 percent of the District's investments are in FHLB discount notes. These investments are 89 percent of the District's total investments and 100 percent of the investments in the Debt Service - Other Debt Service Fund. This investment is made pursuant to a forward delivery agreement related to the District's QZABs (see note III.G.1).

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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
Land Improvements	-			-
Construction in Progress	-	1,600,159.87		1,600,159.87
Total Capital Assets Not Being Depreciated	1,677,196.41	1,600,159.87	-	3,277,356.28
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	3,782,258.01			3,782,258.01
Buildings and Fixed Equipment	63,621,051.63			63,621,051.63
Furniture, Fixtures, and Equipment	1,638,507.65	64,190.10		1,702,697.75
Motor Vehicles	8,713,238.26	811,632.00	1,206,065.00	8,318,805.26
Property Under Capital Lease	-			-
Audio Visual Materials and Computer Software	338,191.68			338,191.68
Total Capital Assets Being Depreciated	78,093,247.23	875,822.10	1,206,065.00	77,763,004.33
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,941,023.70	24,185.84		2,965,209.54
Buildings and Fixed Equipment	33,168,041.23	1,229,714.46		34,397,755.69
Furniture, Fixtures, and Equipment	1,305,471.61	88,723.34		1,394,194.95
Motor Vehicles	5,645,266.77	474,648.61	1,206,065.00	4,913,850.38
Property Under Capital Lease	-			-
Audio Visual Materials and Computer Software	338,191.68			338,191.68
Total Accumulated Depreciation	43,397,994.99	1,817,272.25	1,206,065.00	44,009,202.24
Total Capital Assets Being Depreciated, Net	34,695,252.24	(941,450.15)	-	33,753,802.09
Governmental Activities Capital Assets, Net	\$ 36,372,448.65	\$ 658,709.72	\$ -	\$ 37,031,158.37

Depreciation expense was charged to functions as follows:

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<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 474,648.61
Unallocated	<u>1,342,623.64</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,817,272.25</u>

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 anytime 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 \$5,704,739 for the fiscal year ended June 30, 2021.

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.

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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:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>Percent Value</u>
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

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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 2020-21 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	Employer (1)
FRS, Regular	3.00	10.00
FRS, Elected County Officers	3.00	49.18
FRS, Senior Management Service	3.00	27.29
DROP - Applicable to		
Members from All of the Above Classes	0.00	16.98
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 \$2,433,516 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the District reported a liability of \$24,708,563 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.0570090520 percent, which was a decrease of 0.0010474680 from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized the Plan pension expense of \$4,978,790. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 945,647	\$ -
Change of assumptions	4,473,036	-
Net difference between projected and actual earnings on FRS pension plan investments	1,471,172	-
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	221,627	530,786
District FRS contributions subsequent to the measurement date	<u>2,433,516</u>	<u>-</u>
Total	<u><u>\$ 9,544,998</u></u>	<u><u>\$ 530,786</u></u>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,433,516, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	\$ 1,202,666
2023	2,097,157
2024	1,859,551
2025	1,136,187
2026	285,135
Thereafter	<u>-</u>
Total	<u><u>\$ 6,580,696</u></u>

Actuarial Assumptions. The total pension liability in the July 1, 2020, 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, 2020, 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

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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%	2.2%	2.2%	1.2%
Fixed Income	19%	3.0%	2.9%	3.5%
Global Equity	54%	8.0%	6.7%	17.1%
Real Estate	10%	6.4%	5.8%	11.7%
Private Equity	11%	10.8%	8.1%	25.7%
Strategic Investments	4%	5.5%	5.3%	6.9%
Total	100%			
Assumed inflation - Mean			2.40%	1.70%

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 2020 valuation was updated from 6.9 percent to 6.8 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 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	\$ 39,455,423	\$ 24,708,563	\$ 12,391,922

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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, 2021, the District did not have any outstanding amount of contributions to the Pension Plan required for the fiscal year ended June 30, 2021.

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, 2021, 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, 2021, 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 \$459,507 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions. At June 30, 2021, the District reported a net pension liability of \$9,519,778 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liabilities as of June 30, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate

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share was 0.077968099 percent, which was an increase of 0.000564902 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2021, the District recognized the HIS Plan pension expense of \$725,949. In addition, the District reported deferred outflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and actual Experience	\$ 389,417	\$ 7,344
Change of assumptions	1,023,647	553,538
Net difference between projected and actual earnings on HIS pension plan investments	7,601	-
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	91,718	209,100
District HIS contributions subsequent to the measurement date	<u>459,507</u>	<u>-</u>
Total	<u><u>\$ 1,971,890</u></u>	<u><u>\$ 769,982</u></u>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$449,422, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	\$ 175,082
2023	131,816
2024	22,098
2025	104,812
2026	164,462
Thereafter	<u>144,130</u>
Total	<u><u>\$ 742,400</u></u>

Actuarial Assumptions. The total pension liability in the July 1, 2020, 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	2.21 percent

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Mortality rates were based on the Generational PUB-2010 with Projected Scale MP-2018. This is a change from the prior year mortality assumption which was based on the Generational RP-2000 with Projected Scale BB.

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 2.21 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:

	1.21	2.21	3.21
District's proportionate share of the net pension liability	\$ 11,004,438	\$ 9,519,778	\$ 8,304,588

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, 2021, the District did not have any outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2021.

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

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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 2020-21 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
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, 2021, 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 \$563,649 for the fiscal year ended June 30, 2021.

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Payables to the Investment Plan. At June 30, 2021, the District did not have any outstanding amount of contributions to the Investment Plan required for the fiscal year ended June 30, 2021.

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, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	250
Active Employees	<u>581</u>
Total	<u><u>831</u></u>

Total OPEB Liability. The District's total OPEB liability of \$3,700,959 was measured as June 30, 2021, and was determined by an actuarial valuation as of July 1, 2019.

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:

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Inflation	2.4 percent
Salary Increase	3 percent, including inflation
Discount Rate	1.92 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	6.5 percent for fiscal year 2021, decreasing an average of 0.25 percent per year to a rate of 5 percent for 2027.
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.

	<u>Total OPEB Liability</u>
Balance as of 6/30/20	<u>\$ 3,542,718</u>
Charges for the Fiscal Year:	
Service Cost	205,992
Interest on the Total OPEB Liability	89,919
Difference Between Expected and Actual Experience	(205,657)
Changes in Assumptions/Inputs	225,069
Change in Benefit Terms	-
Benefit Payments	(157,081)
Administrative Expense	<u>-</u>
Net Changes	<u>158,242</u>
Balance at 6/30/21	<u><u>3,700,960</u></u>

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 (.92%) or 1 percentage point higher (2.92%) than the current discount rate:

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JUNE 30, 2021

	Decrease 92.00%	Discount Rate 1.92%	Decrease 2.92%
Total OPEB Liability	4,086,847	3,700,959	3,362,646

Sensitivity of the Total OPEB Liability to Healthcare Cost Trends Rates. The following tables represents 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 and 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare cost Trend rate	1% Increase
Total OPEB Liability	3,408,978	3,700,959	4,049,793

OPEB Expense and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$73,587. At June 30, 2021, the District reported deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between actual and expected experience	\$ -	\$ 859,317
Changes of assumptions or other inputs	197,588	713,682
Employer amounts for OPEB subsequent to measurement date	-	-
Total	\$ 197,588	\$ 1,572,999

The amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2022	(222,324)
2023	(222,324)
2024	(222,324)
2025	(222,277)
2026	(222,050)
Thereafter	(264,113)
Total	\$ (1,375,412)

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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
<u>\$ 278,670</u>	<u>\$ 11,641</u>	<u>\$ 34,993,313</u>	<u>\$ 1,693</u>	<u>\$ 35,285,317</u>

At June 30, 2021 the encumbrances for the Capital Projects – Public Education Capital Outlay (PECO) Fund exceeded the total fund balance by \$28,088,892.87. 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	\$ 1,416,000.00	\$ 1,132,800.00	\$ 283,200.00
Contractor	34,710,113.00		\$ 34,710,113.00
			-
Total	<u>\$ 36,126,113.00</u>	<u>\$ 1,132,800.00</u>	<u>\$ 34,993,313.00</u>

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

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 \$33,310 is reported in the internal service fund at June 30, 2021, 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
2019-20	37,582	439,041	(438,898)	37,725
2020-21	37,725	390,161	(394,576)	33,310

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

H. Long-Term Liabilities

1. Certificate of Participation

Certificates of participation at June 30, 2021, are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2005-QZAB	3,190,020.00	(1)	2021	3,190,020
Total Certificates of Participation	<u>\$ 3,190,020.00</u>			<u>\$ 3,190,020</u>

Note: (1) Interest on this debt is "paid" by the United States Government through the issuance of Federal income tax credits to the holder of the QZABs. The rate of return to the holders was established by the United States Government at the time of sale.

The District entered into a master financing arrangement on March 1, 2005, which was characterized as lease-purchase agreement, with the BCSB Leasing Corporation (Leasing Corporation), whereby the District secured financing of various educational facilities, improvements, and equipment. The financing was accomplished through the issuance of certificates of participation by the Leasing Corporation to third-party investors to be repaid from the proceeds of rents paid by the District.

Series 2005-QZAB Certificates. The Series 2005-QZAB certificates were issued under a special program whereby the certificates, bearing an original issue date of December 21, 2005, will mature in full on December 21, 2021, for the original \$3,190,020 issue amount. There is no interest cost for borrowing moneys under this program. The financing proceeds were used for facilities upgrades, safety improvements, transportation equipment, and technology improvements at several designated schools, which were leased by the District from the Leasing Corporation. The schools designated for the improvements and equipment included Baker County Middle, Westside Elementary, Keller Intermediate, and Macclenny Elementary Schools. The District entered into a forward delivery agreement under which mandatory deposits (rent payments) of \$164,411 are required for 16 consecutive years beginning December 21, 2006. The forward delivery agreement provides a guaranteed investment return whereby the required deposits, along with accrued interest, will be sufficient to redeem the certificates at maturity. The invested assets accumulated pursuant to the forward delivery agreement are held under a custodial agreement until the certificates mature. The Series 2005-QZAB issue is secured by the assets held under the trust agreement in the event of cancellation or default.

2. Special Facilities Construction Account Payable

The liability at June 30, 2021, of \$3,737,248 represents the amount of the Special Facilities Construction Account allocation expected to be replaced by other District capital outlay sources

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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	3,190,020.00
Special Facilities Construction Account Payable		5,605,872.12	1,868,624.04	3,737,248.08	1,868,624.04
Compensated Absences Payable	4,023,692.33	474,495.34	528,860.29	3,969,327.38	400,000.00
Pension Payable	27,933,033.00	7,294,869.00	999,561.00	34,228,341.00	99,244.00
Other Postemployment Benefits Payable (Note 1)	3,542,718.00	295,911.00	137,669.00	3,700,960.00	157,081.00
Total Governmental Activities	38,689,463.33	13,671,147.46	3,534,714.33	48,825,896.46	5,714,969.04

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:

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Funds	Interfund	
	Receivables	Payables
Major:		
General	\$ 244,494.26	\$ 3,078.25
Special Revenue:		
Federal Education Stabilization Fund	219.10	99,567.06
Capital Projects:		
Public Education Capital Outlay	1,868,624.04	
Local Capital Improvement Funds		1,706,282.27
Nonmajor Governmental	100,093.93	404,503.75
Total	<u>\$ 2,213,431.33</u>	<u>\$ 2,213,431.33</u>

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:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 27,574,109.00
Categorical Educational Program - Class Size Reduction	5,239,258.00
Voluntary PreKindergarten Program	338,800.52
Special Facilities Construction Account (Public Education Capital Outlay)	2,898,707.88
Motor Vehicle License Tax (Capital Outlay and Debt Service)	161,798.07
Education Facilities Security Grant	87,110.00
Workforce Development Program	172,406.00
Miscellaneous	405,600.36
Total	<u>\$ 36,877,789.83</u>

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 2020 tax roll for the 2020-21 fiscal year:

BAKER COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

<u>GENERAL FUND</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax:		
Required Local Effort	3.709	\$ 4,041,515.80
Basic Discretionary Local Effort	0.748	\$ 815,059.00
<u>CAPITAL PROJECTS FUNDS</u>		
Nonvoted Tax:		
Local Capital Improvements	1.500	\$ 1,634,476.60
Total	<u>5.957</u>	<u>\$ 6,491,051.39</u>

L. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General Fund	\$ -	\$ 164,411.00
Debt Service:		
Other Debt Service	164,411.00	-
Total	<u>\$ 164,411.00</u>	<u>\$ 164,411.00</u>

The transfer from the General Fund to the Debt Service - Other Debt Service Fund was for the required annual QZAB sinking fund deposit.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

	2021	2020	2019
Total OPEB Liability			
Service cost	205,992	199,992	194,167
Interest	89,919	158,937	152,903
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(205,657)	(896,342)	-
Changes of assumptions or other inputs	225,068	(943,902)	
Benefit Payments	(157,081)	(147,771)	(155,701)
Net Change in total OPEB liability	158,241	(1,629,086)	191,369
Total OPEB Liability - beginning, as Restated	3,542,718	5,171,804	4,980,435
Total OPEB Liability - ending	3,700,959	3,542,718	5,171,804
Covered-Employee Payroll	25,470,686	24,873,717	21,414,004
Total OPEB Liability as a percentage of covered-employee payroll	14.5%	14.2%	24.2%

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the District's Proportionate Share of the Net Pension Liability -- Florida Retirement System Pension Plan (1)

	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the FRS net pension liability	0.057009052%	0.055961584%	0.056839648%	0.057291468%	0.059877767%	0.066298006%	0.068752689%	0.066426382%
District's proportionate share of the FRS net pension liability	\$ 24,708,563	\$ 19,272,390	\$ 17,120,397	\$ 16,946,432	\$ 15,119,183	\$ 8,563,277	\$ 4,194,925	\$ 11,434,937
District's covered-employee payroll	\$ 27,681,145	\$ 25,889,354	\$ 25,113,507	\$ 24,942,106	\$ 24,639,158	\$ 24,583,936	\$ 24,643,809	\$ 23,933,766
District's proportionate share of the FRS net pension liability as a percentage of its covered-employee payroll	89.28%	74.44%	68.17%	67.94%	61.36%	34.83%	17.02%	47.78%
FRS Plan fiduciary net position as a percentage of the total pension liability	82.61%	82.61%	84.26%	83.39%	84.88%	92.00%	96.09%	88.54%

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)

	2020	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	\$ 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	(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	\$ 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	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)

	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the HIS net pension liability	0.077968099%	0.077403197%	0.076889837%	0.078245795%	0.079665030%	0.080976849%	0.082922229%	0.082382720%
District's proportionate share of the HIS net pension liability	\$ 9,519,778	\$ 8,660,643	\$ 8,138,107	\$ 8,366,401	\$ 9,284,629	\$ 8,258,365	\$ 7,763,431	\$ 7,172,499
District's covered-employee payroll	\$ 27,073,591	\$ 25,889,354	\$ 25,113,507	\$ 24,942,106	\$ 24,639,158	\$ 24,583,936	\$ 24,643,809	\$ 23,933,766
District's proportionate share of the HIS net pension liability as a percentage of its covered-employee payroll	35.16%	33.45%	32.41%	33.54%	37.68%	33.59%	31.46%	29.97%
HIS Plan fiduciary net position as a percentage of the total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%	1.78%

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)

	2020	2019	2018	2017	2016	2015	2014
Contractually required HIS contribution	\$ 449,422	\$ 429,812	\$ 416,976	\$ 414,099	\$ 408,334	\$ 309,544	\$ 284,064
HIS contributions in relation to the contractually required contribution	(449,422)	(429,812)	(416,976)	(414,099)	(408,334)	(309,544)	(284,064)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 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%	1.26%	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 decreased from 2.45 percent to 1.92 percent. Mortality rate tables used to determine total OPEB liability changed from PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2019 to PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2020.

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 was decreased from 6.9 percent to 6.8 percent, and the active member mortality assumption was updated.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

CONT'D

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 3.5 percent to 2.21 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, 2021

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	60,000.00	60,000.00	60,127.25	127.25
Federal Through State and Local	3200	175,000.00	312,000.00	344,007.25	32,007.25
State Sources	3300	33,893,630.00	33,771,630.00	33,774,367.70	2,737.70
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	4,856,575.00	5,056,575.00	5,047,384.08	(9,190.92)
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		631,000.00	891,000.00	900,335.92	9,335.92
Total Local Sources	3400	5,487,575.00	5,947,575.00	5,947,720.00	145.00
Total Revenues		39,616,205.00	40,091,205.00	40,126,222.20	35,017.20
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	24,575,760.00	24,575,760.00	22,323,435.63	2,252,324.37
Student Support Services	6100	2,584,106.00	2,584,106.00	2,320,495.67	263,610.33
Instructional Media Services	6200	609,193.00	609,193.00	547,657.45	61,535.55
Instruction and Curriculum Development Services	6300	678,535.00	828,535.00	732,332.91	96,202.09
Instructional Staff Training Services	6400	178,444.00	178,444.00	150,199.96	28,244.04
Instruction-Related Technology	6500	267,601.00	367,601.00	292,762.66	74,838.34
Board	7100	457,980.00	457,980.00	365,703.96	92,276.04
General Administration	7200	332,328.00	407,328.00	312,678.97	94,649.03
School Administration	7300	2,481,838.00	2,481,838.00	2,235,825.56	246,012.44
Facilities Acquisition and Construction	7410	51,000.00	126,000.00	12,765.61	113,234.39
Fiscal Services	7500	845,365.00	845,365.00	742,310.21	103,054.79
Food Services	7600	39,300.00	114,300.00	18,136.66	96,163.34
Central Services	7700	704,508.00	704,508.00	485,608.76	218,899.24
Student Transportation Services	7800	2,947,806.00	2,947,806.00	2,540,743.19	407,062.81
Operation of Plant	7900	4,438,540.00	4,438,540.00	4,098,628.87	339,911.13
Maintenance of Plant	8100	1,259,425.00	1,259,425.00	1,154,623.90	104,801.10
Administrative Technology Services	8200	980,740.00	980,740.00	761,652.52	219,087.48
Community Services	9100	308,091.00	308,091.00	200,640.65	107,450.35
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	486,667.00	486,667.00	0.00	486,667.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			36,125.18	(36,125.18)
Total Expenditures		44,227,227.00	44,702,227.00	39,332,328.32	5,369,898.68
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,611,022.00)	(4,611,022.00)	793,893.88	5,404,915.88
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			68,675.48	68,675.48
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	3735			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	(164,411.00)	(164,411.00)	(164,411.00)	0.00
Total Other Financing Sources (Uses)		(164,411.00)	(164,411.00)	(95,735.52)	68,675.48
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(4,775,433.00)	(4,775,433.00)	698,158.36	5,473,591.36
Fund Balances, July 1, 2020	2800	7,855,037.97	7,855,037.97	7,855,037.97	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	2700	3,079,604.97	3,079,604.97	8,553,196.33	5,473,591.36

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, 2021

	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	1,169,255.13	1,250,386.00	964,956.06	(285,429.94)
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		1,169,255.13	1,250,386.00	964,956.06	(285,429.94)
EXPENDITURES					
Current:					
Instruction	5000	674,603.79	776,338.02	568,732.43	207,605.59
Student Support Services	6100	51,803.58	83,724.57	56,083.45	27,641.12
Instructional Media Services	6200		5,362.30	5,081.25	281.05
Instruction and Curriculum Development Services	6300		3,791.05	1,429.24	2,361.81
Instructional Staff Training Services	6400	2,645.80	5,272.11	480.64	4,791.47
Instruction-Related Technology	6500		4,000.00	3,472.03	527.97
Board	7100			0.00	0.00
General Administration	7200	50,537.80	40,951.99	40,951.99	0.00
School Administration	7300		12,459.39	9,281.80	3,177.59
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	24,063.00	84,285.13	51,022.46	33,262.67
Operation of Plant	7900	328,789.16	197,389.44	181,467.39	15,922.05
Maintenance of Plant	8100	36,812.00	36,812.00	36,491.38	320.62
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			10,462.00	(10,462.00)
Total Expenditures		1,169,255.13	1,250,386.00	964,956.06	285,429.94
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					
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2020	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2021	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, 2021**

Return 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, 2021, 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 7, 2021.

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, 2021

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,127.25
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,127.25
<i>Federal Through State and Local:</i>		
Medicaid	3202	151,541.13
National Forest Funds	3255	111,442.58
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	81,023.54
Total Federal Through State and Local	3200	344,007.25
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	27,574,109.00
Workforce Development	3315	166,406.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	6,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,463.93
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	70,607.10
State License Tax	3343	14,853.66
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	5,239,258.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	333,800.52
Preschool Projects	3372	61,268.23
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	4,357.50
Other Miscellaneous State Revenues	3399	45,743.76
Total State	3300	33,774,367.70
<i>Local:</i>		
District School Taxes	3411	5,047,384.08
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	3,435.65
Interest on Investments	3431	22,740.54
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	14,650.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	7,626.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	6,009.80
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	788.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,525.95
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	217,300.75
School-Age Child Care Fees	3473	236,748.68
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	173.00
Receipt of Federal Indirect Cost Rate	3494	179,461.64
Other Miscellaneous Local Sources	3495	10,661.41
Refunds of Prior Year's Expenditures	3497	86,157.48
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	111,057.02
Total Local	3400	5,947,720.00
Total Revenues	3000	40,126,222.20

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, 2021

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	68,675.48
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	0.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	(164,411.00)
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	(164,411.00)
Total Other Financing Sources (Uses)		(95,735.52)
Net Change In Fund Balance		698,158.36
Fund Balance, July 1, 2020	2800	7,855,037.97
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	190,069.86
Restricted Fund Balance	2720	1,811,592.39
Committed Fund Balance	2730	
Assigned Fund Balance	2740	483,838.92
Unassigned Fund Balance	2750	6,067,695.16
Total Fund Balances, June 30, 2021	2700	8,553,196.33

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, 2021

Exhibit K-2
 FDOE Page 4
 Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,006,544.18
School Breakfast Reimbursement	3262	632,452.84
Afterschool Snack Reimbursement	3263	16,676.16
Child Care Food Program	3264	
USDA-Donated Commodities	3265	292,559.10
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	133,026.51
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	94,325.93
Total Federal Through State and Local	3200	3,175,584.72
<i>State:</i>		
School Breakfast Supplement	3337	18,451.00
School Lunch Supplement	3338	21,738.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	40,189.00
<i>Local:</i>		
Interest on Investments	3431	2,254.41
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	7,004.55
Student and Adult à la Carte Fees	3454	240.70
Student Snacks	3455	1,403.65
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	1,533.00
Refunds of Prior Year's Expenditures	3497	39,767.70
Total Local	3400	52,204.01
Total Revenues	3000	3,267,977.73

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, 2021

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	925,236.72
Employee Benefits	200	295,700.72
Purchased Services	300	42,717.89
Energy Services	400	9,699.89
Materials and Supplies	500	1,581,923.68
Capital Outlay	600	6,940.09
Other	700	110,444.53
Other Capital Outlay (Function 9300)	600	
Total Expenditures		2,972,664.42
Excess (Deficiency) of Revenues Over Expenditures		295,313.31
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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		295,313.31
Fund Balance, July 1, 2020	2800	1,304,267.68
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	60,271.88
Restricted Fund Balance	2720	1,539,309.11
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	1,599,580.99

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, 2021

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
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
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	86,027.15
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,048,367.46
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	96,161.27
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,025,089.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	208,568.17
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	255,249.16
Total Federal Through State and Local	3200	2,719,462.21
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
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	2,719,462.21

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, 2021

BAKIN 6-3
 FDOE Page 7

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									Fund 470
Information	5000	\$41,454.01	242,254.93	125,173.93		88,544.99	20,973.15	62,430.79	1,493,482.86
Student Support Services	6100	197,206.20	43,853.64	3,125.45		4,123.67			242,438.96
Instructional Media Services	6200	544.92	86.18						631.10
Instruction and Curriculum Development Services	6300	260,557.12	61,724.14	29,572.27		1,243.37		200.00	352,297.91
Instructional Staff/Online Services	6400	326,728.13	76,848.24	3,871.06		7,339.04		12,395.24	427,232.71
Instruction-Related Technology	6500	11,492.44	3,647.29						15,139.73
Bused	7100								0.00
General Administration	7200							128,560.28	128,560.28
School Administration	7300							150.00	150.00
Facilities Acquisition and Construction	7410								0.00
Fleet Services	7500								0.00
Fleet Services	7600								0.00
General Services	7700								0.00
Student Transportation Services	7800	21,812.27	19,110.62	12,492.39				1,862.94	14,145.35
Operation of Plant	7900								41,918.14
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay									0.00
Facilities Acquisition and Construction	7410								0.00
Other Capital Outlay	9200								0.00
Total Expenditures		1,373,932.39	433,799.25	175,399.44	0.00	101,318.07	26,620.00	203,599.77	2,219,462.21
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES	Account Number								
Excess (Deficiency) of Revenues over Expenditures									0.00
Less:									
State of Capital Assets	3700								
Less: State of Capital Assets	3700								
Transfers In	3740								
From General Fund	3810								
From Debt Service Fund	3820								
From Capital Projects Fund	3830								
Interfund	3850								
From Permanent Funds	3860								
From Internal Services Funds	3870								
From Blended Funds	3880								
Total Transfers In	3890	0.00							0.00
Provision of - Provision 9710	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
Interfund	930								
To Permanent Funds	940								
To Internal Services Fund	971								
To Blended Funds	990								
Total Transfers Out	9700	0.00							0.00
Total Other Financing Sources (Uses)		0.00							0.00
Net Change in Fund Balance		0.00							0.00
Fund Balance, July 1, 2020	2030								
Adjustments to Fund Balance	2031								
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, 2021	2760	0.00							0.00

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
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2021

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER)	Other CARES Act Relief Fund (Including GEER)	Elem. & Sec. School Emergency Relief (ESSER II)	Other CRISA Act Relief Fund (Including GEER II)	Elem. & Sec. School Emergency Relief (ESSER III)	Other ARP Act Relief Fund	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199						446	
Total Federal Direct	3100	0.00	0.00	0.00	0.00	0.00		0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	792,815.93	172,140.13					964,956.06
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	792,815.93	172,140.13	0.00	0.00	0.00	0.00	964,956.06
<i>Local:</i>								
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	792,815.93	172,140.13	0.00	0.00	0.00	0.00	964,956.06

Exhibit K-4
FDQE Page 9
Fund 441

[illegible]

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUNDS (INCLUDING GRANT)
 For the Fiscal Year Ending June 30, 2021

EXPENDITURES	Account Number	Fund 422					Fund 423	
		1000	2000	3000	4000	5000	6000	Totals
Current								
Personnel	2020	18,915.07	3,479.38		44,905.25		30,564.93	97,112.61
Student Support Services	6100	1,879.41	297.09				9,524.67	11,701.17
Instructional Media Services	6200							
Instructional and Curriculum Development Services	6300							
Instructional and Technology Services	6400	409.54	72.10					481.64
Instructional Media Services	6500							
Board	7000							
Capital Acquisition	7100							
Student Administration	7200							
Facilities Acquisition and Construction	7300							
Facilities Acquisition and Construction	7400							
Food Services	7500							
Capital Services	7600							
Student Transportation Services	7700							
Operation of Plant	7800	22,373.46	3,910.48					26,283.94
Maintenance Fund	7900		31.74					31.74
Administrative Technology Services	8000							
Community Services	8100							
Capital Outlay	8200							
Facilities Acquisition and Construction	8300							
Other Capital Outlay	8400							
Total Expenditures		42,865.18	7,829.73	44,905.25		4,835.56	40,089.60	95,635.72
Excess (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES								
Loans	3700							
Sale of Capital Assets	3750							
Gifts Received	3800							
Transfers In	3900							
From Grant Fund	3910							
From Debt Service Fund	3920							
From Debt Service Fund	3930							
From Capital Project Fund	3940							
Interest	3950							
From Permanent Fund	3960							
From Bond and Special Fund	3970							
From Bond and Special Fund	3980							
From Bond and Special Fund	3990							
Total Transfers In	3990	0.00						0.00
Transfers Out	4000							
To the Grant Fund	4010							
To Debt Service Fund	4020							
To Debt Service Fund	4030							
To Capital Project Fund	4040							
Interest	4050							
To Permanent Fund	4060							
To Internal Service Fund	4070							
To Internal Service Fund	4080							
Total Transfers Out	4080	0.00						0.00
Total Other Financial Sources (Uses)		0.00						0.00
Net Change in Fund Balance		0.00						0.00
Fund Balance July 1, 2020	2800							
Adjustments to Fund Balance	2801							
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, 2021	3700	0.00						0.00

DISTRICT SCHOOL BOARD OF BAK-COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (FUND 11)
FOR THE YEAR ENDING JUNE 30, 2021

Page 11
 Fund 11

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Contractual	700 Other	Total
Current:									
Instruction	5990								0.00
Student Support Services	6190								0.00
Instructional Media Services	6390								0.00
Instruction and Curriculum Development Services	6590								0.00
Instructional Staff Training Services	6890								0.00
Instructional Related Technology	6990								0.00
Bond	7190								0.00
General Administration	7290								0.00
School Administration	7390								0.00
Facilities Acquisition and Construction	7490								0.00
Food Services	7590								0.00
Central Services	7690								0.00
Student Transportation Services	7790								0.00
Operation of Plant	7890								0.00
Maintenance of Plant	7990								0.00
Administrative Technology Services	8190								0.00
Community Services	9190								0.00
Capital Outlay	9390								0.00
Facilities Acquisition and Construction	9490								0.00
Other Capital Outlay	9590								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extra (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account Number								
Loan	2190								
Sale of Capital Asset	2191								
Less Revenues	2192								
Principal Ac.	3190								
From Capital Fund	3191								
From Debt Service Fund	3192								
From Capital Projects Fund	3193								
Interest	3194								
From Permanent Fund	3195								
From General Services Fund	3196								
From Enterprise Fund	3197								
Total Transfers In	3198								
Transfers Out (Funds 1700)	3199								
To the General Fund	3190								
To Debt Service Fund	3191								
To Capital Projects Fund	3192								
Interest	3193								
To Permanent Fund	3194								
To General Services Fund	3195								
To Enterprise Fund	3196								
Total Transfers Out	3197								
Total Other Financing Sources (Uses)	3198								
Net Change in Fund Balance	3199								
Fund Balance, July 1, 2020	3200								
Adjustments in Fund Balance	3201								
Carrying Fund Balance	3202								
Revised Fund Balance	3203								
Current Fund Balance	3204								
Adjusted Fund Balance	3205								
Unaudited Fund Balance	3206								
Total Fund Balance, June 30, 2021	3207	0.00							0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRUSA ACT RELIEF FUND (INCLUDING GRN ID)
 For the Fiscal Year Ending June 30, 2021

Exhibit K-4
 PD06 Page 12
 Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Pensions	400 Bus/Travel Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Total
Current:									
Instruction	5030								0.00
Student Support Services	6100								0.00
Instructional Media Services	6300								0.00
Instruction and Curriculum Development Services	6300								0.00
Instruction Staff Training Services	6400								0.00
Instructional Support Technology	6500								0.00
Bursar	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Physical Services	7500								0.00
Food Services	7600								0.00
Career 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									0.00
Public Acquisition and Construction	2400								0.00
Other Capital Outlay	9100								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extra (Indefinite) of Revenues over Expenditures									
OTHER FINANCING SOURCES (DEBITS) AND CHANGES IN FUND BALANCES									
Leases	2700								0.00
Sale of Capital Assets	3700								0.00
Loan Repayment	3740								0.00
Transfer In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Insurance Funds	3680								0.00
Total Transfers In	3690								0.00
Transfer Out: (Payments 2700)									
To the General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
Interfund	935								0.00
To Permanent Funds	940								0.00
To Internal Service Funds	970								0.00
To Insurance Funds	990								0.00
Total Transfer Out	9700								0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2020	2800								0.00
Adjustments to Fund Balance	3801								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2110								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 Balance, June 30, 2021	2760								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 Service	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
Fuel 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	7400								0.00
Other Capital Outlay	9100								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extent (Difference) of Revenues over Expenditures and Changes in Fund Balances									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	Account Number								
Sale of Capital Assets	3710								
Gifts	3720								
Gifts in Kind	3730								
From General Fund	3810								
From Debt Service Funds	3900								
From Capital Projects Funds	3910								
Interfund	3920								
From Permanent Funds	3930								
From Internal Services Funds	3940								
From Enterprise Funds	3950								
Total Transfers to Transfers Out (Function 5700) To the General Fund	3960	0.00							0.00
To Debt Service Funds	510								
To Capital Projects Funds	520								
Interfund	530								
To Permanent Funds	540								
To Internal Services Funds	550								
To Enterprise Funds	560								
Total Transfers Out	9700	0.00							0.00
Net Change in Fund Balances		0.00							0.00
Beginning Balance, July 1, 2020	2810								
Adjustments to Fund Balance During Year	2820								
Nonrecurring Fund Balance	2830								
Recurring Fund Balance	2840								
Committed Fund Balance	2850								
Assigned Fund Balance	2860								
Unassigned Fund Balance	2870								
Total Fund Balance, June 30, 2021	2710								0.00

EXPENDITURES		2019 Actual	2019 Budget	2019 Actual	2019 Budget	2019 Actual	2019 Budget	2019 Actual	2019 Budget	2019 Actual	2019 Budget
		100	101	102	103	104	105	106	107	108	109
		100	101	102	103	104	105	106	107	108	109
EXPENDITURES											
Current											
Administrative											
Personnel Services		100	101	102	103	104	105	106	107	108	109
Professional Fees											
Information Technology											
Telephone											
Postage											
Travel											
Other											
Total		100	101	102	103	104	105	106	107	108	109
Capital											
Construction											
Equipment											
Other											
Total											
Grand Total		100	101	102	103	104	105	106	107	108	109
EXPENDITURES											
Current											
Administrative											
Personnel Services		100	101	102	103	104	105	106	107	108	109
Professional Fees											
Information Technology											
Telephone											
Postage											
Travel											
Other											
Total		100	101	102	103	104	105	106	107	108	109
Capital											
Construction											
Equipment											
Other											
Total											
Grand Total		100	101	102	103	104	105	106	107	108	109

DISTRICT SCHOOL BOARD OF Baker County
CONFINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2023

For the First Year Ended June 30, 2021											FOUR PART
REVENUES											FOUR PART
Account Number	Capital Outlay (COOH)	Special Act Bonds	Sections 101.14 and 101.14, P.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Payments (COADS)	Nonvoted Capital Improvement Section 101.11(b), P.S.	Other Capital Projects	ABRA Economic Stimulus Capital Projects	Totals	
	310	320	330	340	350	360	370	380	399		
Federal											
3109										0.00	
Mitchellman Federal Grant										0.00	
State											
2291										0.00	
COADS Delineated										0.00	
3135						161,299.07				161,299.07	
Income on Unaffiliated COADS						3,777.18				3,777.18	
State Tax Distribution (6.114250)(6.6, P.S.)										0.00	
3341										0.00	
State Transfer Local										0.00	
3341										0.00	
Public Education Capital Outlay (PECO)						2,408,327.85				2,408,327.85	
3351										0.00	
Common Fund Program										0.00	
3355										0.00	
SMART School Small Grants Assignment Program										0.00	
3385										0.00	
Class Size Reduction Grants Delay										0.00	
3397										0.00	
Class School Capital Outlay Funding										0.00	
3397										0.00	
Other Miscellaneous Bond Revenues										0.00	
3399	0.00	0.00	0.00	3,808,327.85	0.00	161,299.07	0.00	0.00	0.00	3,809,726.92	
Total State Sources										1,693,326.25	
Federal											
3413										0.00	
Porter Local Capital Improvement Tax										0.00	
3413										0.00	
County Local Sales Tax										0.00	
3413										0.00	
School District Local Sales Tax										0.00	
3425										0.00	
Tax Exemptions										0.00	
3425										0.00	
Porter in Late of Tax										0.00	
3425										0.00	
Recent Tax										0.00	
3431										0.00	
Interest on Investment										0.00	
3435										0.00	
Gain on Sale of Investment										0.00	
3435										0.00	
Net Income (Decrease) in Fair Value of Investment										0.00	
3440										0.00	
Gifts, Grants and Bequests										0.00	
3440										0.00	
Other Miscellaneous Local Sources										0.00	
3455										0.00	
Income Tax										0.00	
3455										0.00	
Refunds of Prior Year's Obligations										0.00	
3457										0.00	
Total Local Sources	0.00	0.00	0.00	3,808,327.85	0.00	161,299.07	0.00	0.00	0.00	3,809,726.92	
Total Revenues										1,693,326.25	
EXPENDITURES											
Capital Outlay (Excludes 7400)											
610										0.00	
Bridge Bonds										0.00	
620										0.00	
Asphalt and Materials										0.00	
620										0.00	
Buildings and Equip. Expenditures										0.00	
640										0.00	
Furniture, Fixtures and Equipment										0.00	
640										0.00	
Motor Vehicles (Excludes Buses)										0.00	
640										0.00	
Land										0.00	
650										0.00	
Improvements Other Than Buildings										0.00	
650										0.00	
Remodeling and Renovation										0.00	
680										0.00	
General Salaries										0.00	
690										0.00	
General School Local Capital Improvement										0.00	
700										0.00	
County School Capital Outlay Sales Tax										0.00	
Net Revenues (Excludes 7400)											
710										0.00	
Maintenance of Physical										0.00	
720										0.00	
Debt and Fees										0.00	
730										0.00	
Other Debt Service										0.00	
740										0.00	
Total Expenditures										0.00	
Total (Deficiency or Excess) Over Expenditures										0.00	

Exhibit K-7
FD0E Page 18
Funds 300[illegible]

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ending June 30, 2021											
REVENUES		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
EXPENDITURES											
		Account Number	100	200	300	400	500	600	700	800	Totals

	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
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Franchise 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 8900)									
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
NON-OPERATING 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, 2020	2880								0.00
Adjustments to Net Position	2885								0.00
Net Position, June 30, 2021	2780								0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2021

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
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
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
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			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, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consentium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Prize Revenue	3484	435,030.71							435,030.71
Other Operating Revenues	3489								0.00
Total Operating Revenues		435,030.71	0.00	0.00	0.00	0.00	0.00	0.00	435,030.71
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	390,161.09							390,161.09
Depreciation and Amortization Expenses	780	390,161.09	0.00	0.00	0.00	0.00	0.00	0.00	390,161.09
Total Operating Expenses		41,869.62	0.00	0.00	0.00	0.00	0.00	0.00	41,869.62
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	2,499.55							2,499.55
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)		2,499.55	0.00	0.00	0.00	0.00	0.00	0.00	2,499.55
Income (Loss) Before Operating Transfers		47,369.17	0.00	0.00	0.00	0.00	0.00	0.00	47,369.17
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		47,369.17	0.00	0.00	0.00	0.00	0.00	0.00	47,369.17
Net Position, June 1, 2020	2880	1,098,516.48							1,098,516.48
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	1,055,885.65							1,055,885.65

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2021

Exhibit K-12
FD001 Page 23

	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest; Due Within One Year 2021-22	Fund 601
Notes Payable	2310								
Obligations Under Leases	2315			0.00					
Bonds Payable				0.00					
SBECOBH Bonds Payable	2321			0.00					
Disaster 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	0.00
Liability for Compensated Absences	2330	3,969,377.38		3,969,377.38					
Lease-Purchase Agreements Payable									
Certificates of Participation (COPS) Payable	2341			0.00					
Qualified Zone Academy Bonds (QZAB) Payable	2342	3,190,020.00		3,190,020.00		3,190,020.00			
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	3,190,020.00	0.00	3,190,020.00	0.00	3,190,020.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00					
Net Other Postemployment Benefits Obligation	2360	3,700,960.00		3,700,960.00					
Net Pension Liability	2365	34,228,341.00		34,228,341.00					
Estimated PECO Advance Payable	2370	3,737,248.08		3,737,248.08					
Other Long-Term Liabilities	2380			0.00					
Derivative Instrument	2390			0.00					
Total Long-term Liabilities		48,825,896.46	0.00	48,825,896.46	0.00	3,190,020.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

**DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS**
For the Fiscal Year Ended June 30, 2021

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]		Grant Number	Unexpended June 30, 2020	Returned To FDOE	Revenues 2020-21	Expenditures 2020-21	Flexibility [1] 2020-21	Unexpended June 30, 2021
Class Size Reduction Operating Funds (3355)		94740			5,239,238.00	5,239,238.00		0.00
Excellent Teaching Program (3363)		99370						0.00
Florida Digital Classrooms (FEPP Earmark)		98250	559,611.91		101,218.00	35,565.20		625,264.71
Florida School Recognition Funds (3361)		92040						0.00
Instructional Materials (FEPP Earmark) [2]		90380	384,909.65		363,769.00	94,684.75		633,993.90
Library Media (FEPP Earmark) [2]		90381	48,637.91		21,078.00	15,499.27		54,211.64
Mental Health Assistance (FEPP Earmark)		90280	69,463.76		261,283.00	272,434.25		58,312.51
Preschool Projects (3372)		97950			61,268.23	61,268.23		0.00
Research-Based Reading Instruction (FEPP Earmark) [3]		90800			310,605.00	310,605.00		0.00
Safe Schools (FEPP Earmark) [4]		90803			477,619.00	477,619.00		0.00
Student Transportation (FEPP Earmark)		90830			1,363,764.00	1,363,764.00		0.00
Supplemental Academic Instruction (FEPP Earmark) [3]		91280			1,756,741.00	1,756,741.00		0.00
Teachers Classroom Supply Assistance (FEPP Earmark)		97380			92,378.00	92,378.00		0.00
Voluntary Prekindergarten - School Year Program (3371)		96440			333,800.52	333,800.52		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 SUBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2021.

Exhibit K-14
FDDE 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	193,770.71				193,770.71
Public Utility Services Other than Energy - Functions 7900 & 8100	380	193,770.71				193,770.71
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	8,128.42	9,699.89			17,828.31
Bottled Gas - Functions 7900 & 8100	421	7,381.91				7,381.91
Electricity - All Functions	430	963,337.78				963,337.78
Electricity - Functions 7900 & 8100	430	963,337.78				963,337.78
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	23,435.88				23,435.88
Gasoline - Functions 7900 & 8100	450					0.00
Diesel Fuel - All Functions	460	204,466.33			5,061.00	209,527.33
Diesel Fuel - Functions 7900 & 8100	460	1,001.61				1,001.61
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		1,165,492.01	0.00	0.00	0.00	1,165,492.01
Total - All Functions		1,393,139.12	9,699.89	0.00	5,061.00	1,407,900.01
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460					0.00
Oil and Grease	540					0.00
Total		0.00		0.00	0.00	0.00
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				811,632.00	811,632.00
Total						

DISTRICT SCHOOL BOARD OF Baker COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021

Exhibit K-14
FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES		Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>							
Technology-Related Professional and Technical Services		319	14,769.12				14,769.12
Technology-Related Repairs and Maintenance		359	8,052.17	1,275.27			9,327.44
Technology-Related Rentals		369	318,418.74	109,019.98	50,053.10		477,491.82
Telephone and Other Data Communication Services		379	33,437.58	257.16			33,694.74
Other Technology-Related Purchased Services		399					0.00
Technology-Related Materials and Supplies		5X9	33,570.51	2,783.15	2,044.29		38,397.95
Technology-Related Library Books		619					0.00
Noncapitalized Computer Hardware		644	18,172.59	6,260.98	1,088.32		25,521.89
Technology-Related Noncapitalized Fixtures and Equipment		649	3,366.15				3,366.15
Noncapitalized Software		692	699.95				699.95
Miscellaneous Technology-Related		799					0.00
Total			430,486.81	119,596.54	53,185.71	0.00	603,269.06

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*		Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>							
Capitalized Computer Hardware and Technology-Related Infrastructure		643	86,968.23	3,347.59	13,538.00		103,853.82
Technology-Related Capitalized Fixtures and Equipment		648					0.00
Capitalized Software		691					0.00
Total			86,968.23	3,347.59	13,538.00	0.00	103,853.82

* 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, 2021

Exhibit E-14
FDSE Page 27

SUBJECTS FOR INDIRECT COST RATE:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<i>Professional and Technical Services:</i>						
Subwards Under Subagreements - First \$25,000	311					0.00
Subwards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Personnel Services:</i>						
Subwards Under Subagreements - First \$25,000	391					0.00
Subwards Under Subagreements - In Excess of \$25,000	392					0.00

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	General Fund 100	Special Revenue Food Services 410
Supplies	510	167,764.78	
Food	570	1,114,846.33	
Donated Foods	580	299,557.62	

TEACHER SALARIES	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	11,602,738.15	313,013.24	279,161.42	12,194,912.81
Basic Programs 101, 102 and 103 (Function 5100)	140	68,464.77			68,464.77
Basic Programs 101, 102 and 103 (Function 5100)	750	349,670.31	31,678.94	53,830.03	435,179.28
Total Basic Program Salaries		12,020,873.23	344,692.18	333,000.45	12,698,565.86
Other Programs 130 (ESOL) (Function 5100)	120	27,999.14	755.40	673.68	29,428.22
Other Programs 130 (ESOL) (Function 5100)	140	165.72			165.72
Other Programs 130 (ESOL) (Function 5100)	750	843.81	75.00	179.87	1,098.68
Total Other Program Salaries		29,008.67	830.40	853.55	30,692.62
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,388,530.43	80,307.57	22,332.57	1,491,170.57
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	14,967.21			14,967.21
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	93,540.04	16,585.87		110,125.91
Total ESE Program Salaries		1,497,037.68	97,693.44	22,332.57	1,617,063.69
Career Program 300 (Function 5300)	120	970,350.92	47,258.99	18,273.52	1,035,883.43
Career Program 300 (Function 5300)	140	2,599.16			2,599.16
Career Program 300 (Function 5300)	750	\$9,381.06			\$9,381.06
Total Career Program Salaries		1,502,331.84	47,258.99	18,273.52	1,567,864.35
TOTAL		14,609,250.22	489,695.41	374,430.57	15,473,376.20

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)	510	137,494.22			137,494.22

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Subobject	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 5200, do not include function 7800)	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

Exhibit K-14
FD00E Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED					Class Size Reduction Operating	Fourth Digital Classrooms	Federally-Connected Student Funds	Guaranteed Attendance	Totals
12. Instruction:									
Bells									
Bells					5109				0.00
Enrichment					5209				0.00
Career education					5700				0.00
Adult General					5400				0.00
Professional					5800				0.00
Other instruction					5900				0.00
Summa - Flexible Spending Instructional Expenditures					5900	0.00	0.00	0.00	0.00
12. School Safety									0.00
Total Flexible Spending Expenditures						0.00	0.00	0.00	0.00

Account Number	Amount
LIFELONG LEARNING	
<i>Expenditures</i>	
General Fund	\$920
Special Revenue Funds - Other Federal Program	\$500
Special Revenue Funds - Other Federal Program	\$500
Special Revenue Funds - Potomac Education Stabilization Fund	\$900
Total	0.00

Expenditure Program or Activity		
Occupational Student Education		
School Nurse and Health Care Services		
Counseling, Therapeutic, Physical Therapy and Other Tutoring Services		
ESL, Professional and Related Services		
Off-Campus Education		
Staff Training and Curriculum Development		
Medical Transportation and Dining Services		
Student Services		
Counselors		
Other		
Student Transportation		151,541.12

GENERAL FUND BALANCE SHEET INFORMATION		Fund Number	Amount
<i>(This information is used in state reporting)</i>			
<i>Balance Sheet Account, June 30, 2021</i>			
Total Assets and Deferred Outflows of Resources			9,641,913,379
Total Liabilities and Deferred Inflows of Resources			1,107,336,621

DISTRICT SCHOOL BOARD OF BAKER COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2021

Exhibit K-15
FDOE Page 39

VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	Totals
GENERAL FUND EXPENDITURES		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Pre-kindergarten	5500								304,144.48
Student Support Services	6100	220,374.51	69,735.02	296.80		679.35		13,058.80	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	29,656.04							29,656.04
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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9100)									0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		250,030.55	69,735.02	296.80	0.00	679.35	0.00	13,058.80	333,800.52

[1] Include expenditures for the summer program (section 1007.61, F.S.) and the school-year program (section 1007.63, F.S.).

**BAKER COUNTY SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Revenue (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	13002	632,452.84
National School Lunch Program	10.555(2)	13001, 13003	2,543,131.88
Total Child Nutrition Cluster			3,175,584.72
Florida Department of Financial Services:			
Schools and Roads - Grants to States	10.665	None	111,442.58
Total United States Department of Agriculture			3,287,027.30
United States Department of Education:			
Indirect:			
Florida Department of Education:			
Special Education Cluster:			
Special Education - Grants to States	84.027	263	1,009,486.23
Special Education - Preschool Grants	84.173	267	38,881.23
Total Special Education Cluster			1,048,367.46
Florida Department of Education			
Adult Education - State Grant Program	84.002	191	96,161.27
Title I Grants to Local Educational Agencies	84.010	212, 228	1,025,089.00
Career and Technical Education - Basic Grants to States	84.048	161	86,041.40
Improving Teacher Quality State Grants	84.367	224	208,568.17
Title V Part B, Rural Education Achievement Program	84.358	110	116,925.86
Title IV Student Support and Academic Enrichment	84.424	241	138,323.30
Education Stabilization Fund	84.425	123	964,956.06
Total Indirect			3,684,432.52
Total United States Department of Education			3,684,432.52
United States Department of Defense:			
Direct:			
Army Junior Reserve Officers Training Corps	None	N/A	60,127.25
Total Expenditures of Federal Awards			7,031,587.07

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 accounting 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.



Baker County School District

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



August 10, 2021

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

Dear Mrs. Raulerson:

I would like to request School Board approval of the change order submitted by **Little and Williams**, for the amount of **\$8,256.00**, for the repair of structural issues at Memorial Stadium.

This change order is resulting from the following issues:

1. The copious amounts a rain that we have had in the past several months that has saturated the ground in and around Memorial Stadium.
2. The constant encroachment of ground water into the footers being dug for the new "support" walls for the stadium. (This ground water encroachment is primarily in the west end of the stadium.)
3. The inability to have the compaction rating of the footers, due to the ground water encroachment, pass the standards of the testing company for a safe and stable support footer.
4. The constant testing and retesting of the footers, in order to meet approved standards for a safe and secure structure.
5. A re-engineered design of the footer that will provide the proper compaction for a safe and stable support footer.

Please note, that since this project has begun, Little and Williams has been making a valiant effort to complete this project on time and in a safe and satisfactory manner. Little and Williams has had pumps running day and night, even thru the weekends, and has been sending employees to Macclenny on weekends and holidays to check the pumps and make sure they continued to work. Little and Williams has made every effort to meet the original deadline, while providing the district and people who use Memorial Stadium, with safe and approved corrections to the structural issues that have been found at Memorial Stadium.

Should you have any questions, feel free to contact me at 904-259-5420 at your convenience.

Sincerely yours,

F.D. Wells,
Director of Facilities and Maintenance

AIA Document G701™ – 2017

Change Order

PROJECT: Repairs to Baker County High School Stadium Macclenny FL	CONTRACT INFORMATION: Contract For Date 5/12/2021	CHANGE ORDER INFORMATION: Change Order Number: 001 Date 08/05/2021
OWNER: Baker County School Board 293 South Boulevard East Macclenny FL 32063	ARCHITECT: Akel Logan Shafer PA 708 Rosselle Street Jacksonville FL 32204	CONTRACTOR: Little & Williams Inc 319 SW Solstice Ct Lake City, FL 32024

The Contract is changed as follows:

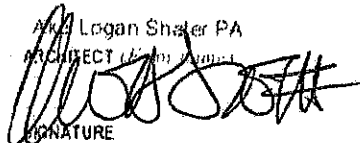
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Costs for pumping footings due to excessive water, pumps, crew, filler fabric, additional reports from Testing Company due to issues discovered after work began, fill rock.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 201,593.00
The net change by previously authorized Change Orders	\$ 0
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 201,593.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ 8,256.00
The new (Contract Sum) (Guaranteed Maximum Price), including this Change Order, will be	\$ 209,849.00
The Contract Time will be (increased) ()	1 days
The new date of Substantial Completion will be	

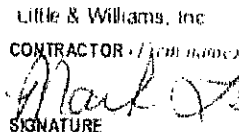
NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Akel Logan Shafer PA
ARCHITECT (Firm name)

SIGNATURE

William Bishop
PRINTED NAME AND TITLE

6-10-21
DATE

Little & Williams, Inc
CONTRACTOR (Firm name)

SIGNATURE

Mark Little - President
PRINTED NAME AND TITLE

08/05/2021
DATE

Baker County School Board
OWNER (Firm name)

SIGNATURE

Franklin Wells
PRINTED NAME AND TITLE

DATE

CAUTION: For signed and signed copies of this document, see the back of the document. This document is not valid until signed by the Architect, Contractor and Owner.

B.C.S.B - Breakdown

	A	B	C	D	E	F	G	H	I
		UNIT	UNIT LABOR	MATERIAL	UNIT SUB	TOTAL LAB	TOTAL MAT	TOTAL SUB	TOTAL
1	Dewatering								
2	Superintendent	1 wk	1000	-		1600	-	-	1600
3	Truck Exp	1 wk	-	250			250	-	250
4	Per rack for box	20 bags	-	5.99			120	-	120
5	labor	1 wk	600	-	-	600	-	-	600
6	Pump's	3 out	-	130		-	390	-	390
7						1600	760	-	2360
8						608	-	-	608
9						-	53	-	53
10									3621
11									76
12									3097
13									316
14									3407
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

Bond 2.5%

10%

LABOR TAX 38%
Sales TAX 17%