Baker County Public Schools

AGENDA
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Tuesday, September 5, 2023 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
(Revised Agenda) Minute Book #40 / Supplemental Book #52 / Page #5

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

1. INVOCATION AND PLEDGE OF ALLEGIANCE

2. CALL TO ORDER

3. ROLL CALL OF MEMBERS

4. PUBLIC HEARINGS

4.1 Approval of the 2023-2024 Final Required Local Effort as 3.173 Millages.
Teri Ambrose - (259-0418)

4.2 Approval of the 2023-2024 Final Basic Discretionary Operating as .748 Millages.
Teri Ambrose - (259-0418)

4.3 Approval of the 2023-2024 Final Basic Discretionary Capital Outlay Millage as 1.500.
Teri Ambrose - (259-0418)

4.4 Approval of the 2023-2024 Final Total Millages as 5.421.
Teri Ambrose - (259-0418)

4.5 Approval of the 2023-2024 Final Budget.
Teri Ambrose - (259-0418)

4.6 Approval of the 2023-2024 Final Budget Resolution.
Teri Ambrose - (259-0418)

4.7 Approval of the 2023-2024 Resolution Determining Revenues and Millages Levied.
Teri Ambrose - (259-0418)

5. RECOGNITIONS / PRESENTATIONS

5.1 Recognize 2023 College Board National Recognition Program Awardees: Ava Manalo, Cooper Mosley, Cooper Sands, Dakota Conaway-Ellis, Jaxon Walker, Madyson Smith
Sherrie Raulerson - (259-0401)

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

6.1 Approval to Add Item 9.9. Approval to Amend the Renewal Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.
Michael Green - (259-0444)

7. REMOVAL OF ROUTINE ITEMS

8. APPROVAL OF ROUTINE ITEMS

8.1 Approval of the Personnel Items List for Approval on September 5, 2023.
Sherrie Raulerson - (259-0401)

8.2 Approval of the Minutes of the August 21, 2023, School Board Meeting.
Sherrie Raulerson - (259-0401)

8.3 Approval to Piggyback St. Johns County Bid No. 2021-28 (Fresh produce) with Rainbow Produce, Effective July 1, 2023 - June 30, 2024.
Tonya Tarte - (259-4330)

8.4 Approval of Budget Amendment to Grant Proposal ESSER II Supplemental Programming in the Amount of $96,315.00 with No Change in Total Budget of $675,733.82. Federal / Amendment / No Matching
Traci Wheeler - (259-6776)

8.5 Approval of the July 2023 District Property Inventory.
Denny Wells - (259-5420)

8.6 Approval of the Out of State Travel for Baker County High School History Club Students and Employee Chaperones to Charleston, South Carolina on September 29, 2023. Funding Source: History Club
Johnnie Jacobs - (259-6286)

8.7 Approval to Renew Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.
Michael Green - (259-0444)

8.8 Approval of the NEFEC Contract Attachment #24-020-A51 to Provide Professional Learning Extended Services, Effective October 1, 2023 - June 30, 2024.
Thomas Hill - (259-2226)

8.9 Approval of Budget Amendment #7 (BA 7) for Fiscal Year Ending June 30, 2023. (General Fund 100)
Teri Ambrose - (259-0418)

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
N/A

9.2 Approval to Award Bid for the Memorial Stadium Maintenance and Repairs to Little & Williams, Inc. in the Amount of $162,343.00 for Base Bid and $54,439.00 for Alternate 1 Totaling $216,782.00.
Denny Wells - (259-5420)

9.3 Approval of the 2023-2024 Salary Schedule.
Teri Ambrose - (259-0418)

9.4 Approval of the 2021-2024 Agreement with the Baker County Education Association (Revised July 1, 2023) Pending Ratification by the Instructional Bargaining Unit.
Allen Murphy - (259-0429)

9.5 Approval of the 2021-2024 Agreement with the Baker County Education Support Professionals. (Revised July 1, 2023) Pending Ratification by the Non-Instructional Bargaining Unit.
Allen Murphy - (259-0429)

9.6 Approval of the Postretirement Benefit Valuation Report Under GASB 75 for the Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023.
Teri Ambrose - (259-0418)

9.7 Approval of the 2022-2023 Annual Financial Report.
Teri Ambrose - (259-0418)

9.8 Approval of the 2023-2024 Uniform Statewide Assessment Calendar.
Traci Wheeler - (259-6776)

9.9 Approval to Amend the Renewal Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.
Michael Green - (259-0444)

10. CITIZEN INPUT

A Citizen Input form must be completed and submitted to the Board Secretary PRIOR to the beginning of the meeting if you wish to address the Board. You will be called on by the Chairman at the appropriate time. Presentations/comments are limited to three (3) minutes.

11. INFORMATION AND ANNOUNCEMENTS

12. ADJOURNMENT

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.

AGENDA ITEM NO. 4.1

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2023-2024 Final Required Local Effort as 3.173 Millages.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Millage Rates_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

DATE: August 23, 2023

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2023-2024 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2023-2024 millage rates, the 2023-2024 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.1730
Basic Discretionary Operating	.7480
Capital Outlay	1.5000
Total Mills	5.4210

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

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 Jack Baker Jr., District 2 Paula T. Barton, District 3 Mandi Canaday, District 4 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

AGENDA ITEM NO. 4.2

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2023-2024 Final Basic Discretionary Operating as .748 Millages.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Millage Rates_T.Ambrose.pdf

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AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

AGENDA ITEM NO. 4.3

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2023-2024 Final Basic Discretionary Capital Outlay Millage as 1.500.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Millage Rates_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools
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Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

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Tiffany McInarnay, District 1 Jack Baker Jr., District 2 Paula T. Barton, District 3 Mandi Canaday, District 4 Amanda Hodges, District 5
AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

AGENDA ITEM NO. 4.4

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2023-2024 Final Total Millages as 5.421.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Millage Rates_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

DATE: August 23, 2023

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2023-2024 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2023-2024 millage rates, the 2023-2024 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

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Capital Outlay	1.5000
Total Mills	5.4210

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

DISTRICT SCHOOL BOARD MEMBERS

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AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

AGENDA ITEM NO. 4.5

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2023-2024 Final Budget.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Budget_T.Ambrose.pdf

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2023-24

SECTION I. ASSESSMENT AND MILLAGE LEVIES **Page 1**

A. Certified Taxable Value of Property in County by Property Appraiser	1,599,032,703.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.1730		3.1730
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	5.4210		5.4210

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	65,000.00
National Forest Funds	3255	85,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	45,000.00
Total Federal Through State and Local	3200	195,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	30,978,938.00
Workforce Development	3315	251,714.00
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	75,000.00
State Forest Funds	3342	50,000.00
State License Tax	3343	13,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,632,116.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	375,000.00
Preschool Projects	3372	45,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	40,000.00
Total State	3300	36,460,768.00
LOCAL:		
District School Taxes	3411	6,019,015.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	7,500.00
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	30,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	6,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,250.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	271,000.00
School-Age Child Care Fees	3473	275,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	100,000.00
Total Local	3400	6,741,765.00
TOTAL ESTIMATED REVENUES		43,457,533.00
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	42,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	42,000.00
TOTAL OTHER FINANCING SOURCES		42,000.00
Fund Balance, July 1, 2023	2800	7,476,456.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		50,975,989.00

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (Continued) **Page 3**

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	26,212,064.00	17,599,645.00	5,219,070.00	709,559.00	1,000.00	873,845.00	553,000.00	1,255,945.00
Student Support Services	6100	3,135,342.00	2,238,150.00	690,355.00	58,682.00		28,400.00	75,540.00	44,215.00
Instructional Media Services	6200	693,071.00	424,400.00	191,125.00	350.00		2,700.00	59,596.00	14,900.00
Instruction and Curriculum Development Services	6300	741,788.00	563,500.00	172,238.00	3,250.00		2,600.00		200.00
Instructional Staff Training Services	6400	85,469.00	17,300.00	8,600.00	50,245.00		1,844.00		7,480.00
Instruction-Related Technology	6500	366,900.00	245,600.00	86,300.00	35,000.00				
Board	7100	585,250.00	175,500.00	189,000.00	89,250.00		1,500.00	100,000.00	30,000.00
General Administration	7200	377,125.00	240,000.00	62,800.00	40,325.00		5,500.00	7,000.00	21,500.00
School Administration	7300	2,626,410.00	1,952,500.00	646,475.00	3,055.00		15,850.00	1,030.00	7,500.00
Facilities Acquisition and Construction	7400	74,050.00			6,000.00		3,550.00		64,500.00
Fiscal Services	7500	862,194.00	583,000.00	212,500.00	50,000.00		7,694.00	7,000.00	2,000.00
Food Service	7600								
Central Services	7700	621,561.00	295,500.00	93,750.00	143,350.00		82,011.00	2,200.00	4,750.00
Student Transportation Services	7800	3,052,840.00	1,701,650.00	622,000.00	53,000.00	390,000.00	187,690.00	12,000.00	86,500.00
Operation of Plant	7900	5,505,175.00	1,590,900.00	627,700.00	1,105,540.00	1,225,960.00	265,500.00	14,500.00	675,075.00
Maintenance of Plant	8100	1,285,050.00	545,200.00	166,300.00	266,945.00		285,305.00	15,800.00	5,500.00
Administrative Technology Services	8200	944,450.00	191,500.00	68,300.00	455,500.00		19,250.00	208,600.00	1,300.00
Community Services	9100	271,750.00	157,900.00	34,850.00			25,000.00		54,000.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		47,440,489.00	28,522,245.00	9,091,363.00	3,070,051.00	1,616,960.00	1,808,239.00	1,056,266.00	2,275,365.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710	160,000.00							
Restricted Fund Balance, June 30, 2024	2720	1,125,000.00							
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740	325,000.00							
Unassigned Fund Balance, June 30, 2024	2750	1,925,500.00							
TOTAL ENDING FUND BALANCE	2700	3,535,500.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		50,975,989.00							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 **Page 4**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	2,715,000.00
USDA-Donated Commodities	3265	250,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	225,000.00
Total Federal Through State and Local	3200	3,190,000.00
STATE:		
School Breakfast Supplement	3337	17,500.00
School Lunch Supplement	3338	17,500.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	35,000.00
LOCAL:		
Investment Income	3430	5,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	25,000.00
Other Miscellaneous Local Sources	3495	1,000.00
Total Local	3400	31,000.00
TOTAL ESTIMATED REVENUES		3,256,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	1,853,035.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,109,035.00

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (Continued) **Page 5**

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,186,000.00
Employee Benefits	200	403,050.00
Purchased Services	300	89,200.00
Energy Services	400	22,350.00
Materials and Supplies	500	1,676,910.00
Capital Outlay	600	23,790.00
Other	700	183,700.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,585,000.00
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, 2024	2710	200,000.00
Restricted Fund Balance, June 30, 2024	2720	1,324,035.00
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	
Unassigned Fund Balance, June 30, 2024	2750	
TOTAL ENDING FUND BALANCE	2700	1,524,035.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,109,035.00

p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 **Page 6**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	105,113.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	193,407.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	315,667.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,387,681.00
Elementary and Secondary Education Act, Title I	3240	1,363,449.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	115,291.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	117,574.00
Total Federal Through State And Local	3200	3,598,182.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,598,182.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,598,182.00

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued) **Page 7**

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	2,064,738.00	1,196,541.00	424,401.00	211,849.00		96,830.00	68,868.00	66,249.00
Student Support Services	6100	294,149.00	212,915.00	53,850.00	12,625.00		14,759.00		
Instructional Media Services	6200	2,880.00	2,250.00	630.00					
Instruction and Curriculum Development Services	6300	469,024.00	286,000.00	86,700.00	83,400.00		8,424.00	2,500.00	2,000.00
Instructional Staff Training Services	6400	504,208.00	289,006.00	92,510.00	25,017.00		16,960.00		80,715.00
Instruction-Related Technology	6500	15,750.00	13,000.00	2,750.00					
Board	7100								
General Administration	7200	159,563.00							159,563.00
School Administration	7300	10,670.00			9,200.00		840.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	27,500.00			22,500.00				5,000.00
Student Transportation Services	7800	49,700.00	33,000.00	16,200.00					500.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,598,182.00	2,032,712.00	677,041.00	364,591.00		137,813.00	71,368.00	314,657.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,598,182.00							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 **Page 8**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued) **Page 9**

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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 **Page 10**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued) **Page 11**

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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 **Page 12**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	557,376.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	557,376.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		557,376.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		557,376.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	507,216.00	46,184.00	10,668.00	11,160.00		166,582.00	248,399.00	24,223.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	3,793.00	3,204.00	589.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	25,879.00							25,879.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	8,269.00	4,416.00	893.00	2,000.00	960.00			
Operation of Plant	7900	12,219.00			12,219.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		557,376.00	53,804.00	12,150.00	25,379.00	960.00	166,582.00	248,399.00	50,102.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		557,376.00							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 **Page 14**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 **Page 16**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	6,266,196.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,266,196.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,266,196.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,266,196.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,737,468.00	1,096,258.00	300,393.00	71,587.00		156,565.00	23,529.00	89,136.00
Student Support Services	6100	451,326.00	359,956.00	82,872.00	5,561.00		2,937.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	4,191.00	3,542.00	649.00					
Instructional Staff Training Services	6400	177,772.00	83,927.00	19,390.00	48,700.00		532.00		25,223.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	65,528.00						211.00	65,317.00
School Administration	7300	9,842.00	8,095.00	1,747.00					
Facilities Acquisition and Construction	7400	2,307,222.00						2,307,222.00	
Fiscal Services	7500	66,144.00	47,973.00	18,171.00					
Food Services	7600	17,847.00	11,921.00	2,695.00					3,231.00
Central Services	7700								
Student Transportation Services	7800	1,394,284.00	33,692.00	8,258.00		33,838.00		1,300,000.00	18,496.00
Operation of Plant	7900	34,572.00	20,372.00	3,400.00	10,800.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,266,196.00	1,665,736.00	437,575.00	136,648.00	33,838.00	160,034.00	3,630,962.00	201,403.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,266,196.00							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	170,351.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	170,351.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		170,351.00
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		170,351.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	138,956.00	37,007.00	17,793.00	6,588.00		3,541.00	71,793.00	2,234.00
Student Support Services	6100	4,423.00	2,491.00				1,387.00		545.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,007.00	4,007.00	1,000.00					
Instructional Staff Training Services	6400	14,256.00	8,250.00	871.00	1,300.00				3,835.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,407.00							1,407.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,197.00			1,197.00				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	5,105.00			5,105.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		170,351.00	51,755.00	19,664.00	14,190.00		4,928.00	71,793.00	8,021.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		170,351.00							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 **Page 20**

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	5,000.00
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,375,500.00
Total Local	3400	1,380,500.00
TOTAL ESTIMATED REVENUES	3000	1,380,500.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	1,043,005.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,423,505.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,375,500.00					1,375,500.00		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,375,500.00					1,375,500.00		
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740	1,048,005.00							
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700	1,048,005.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,423,505.00							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
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For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2023	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	165,500.00						165,500.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	167,000.00						167,000.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,302,607.00							2,302,607.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	250,000.00									250,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,552,607.00							2,302,607.00		250,000.00	
TOTAL ESTIMATED REVENUES		2,719,607.00						167,000.00	2,302,607.00		250,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2023	2800	3,718,448.02				3,052,518.04		169,209.09	410,942.61		85,778.28	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,438,055.02				3,052,518.04		336,209.09	2,713,549.61		335,778.28	

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	500,000.00				500,000.00						
Furniture, Fixtures and Equipment	640	2,766,055.02				2,052,518.04		169,209.09	458,549.61		85,778.28	
Motor Vehicles (Including Buses)	650	955,000.00							955,000.00			
Land	660											
Improvements Other Than Buildings	670	1,642,000.00				500,000.00		167,000.00	975,000.00			
Remodeling and Renovations	680	575,000.00							325,000.00		250,000.00	
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,438,055.02				3,052,518.04		336,209.09	2,713,549.61		335,778.28	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2024	2710											
Restricted Fund Balance, June 30, 2024	2720											
Committed Fund Balance, June 30, 2024	2730											
Assigned Fund Balance, June 30, 2024	2740											
Unassigned Fund Balance, June 30, 2024	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,438,055.02				3,052,518.04		336,209.09	2,713,549.61		335,778.28	

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000 **Page 26**

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2023	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, 2024	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, 2024

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482	355,000.00	355,000.00						
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		355,000.00	355,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	7,500.00	7,500.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		7,500.00	7,500.00						
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, 2023	2880	1,154,942.05	1,154,942.05						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,517,442.05	1,517,442.05						
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	345,000.00	345,000.00						
Total Operating Expenses		345,000.00	345,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	1,172,442.05	1,172,442.05						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,517,442.05	1,517,442.05						

AGENDA ITEM NO. 4.6

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2023-2024 Final Budget Resolution.

ATTACHMENTS:
09.05.2023.Approval of the 2023-2024 Final Budget Resolution_T.Ambrose.pdf

Final Budget Resolution 2023-2024

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024.

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, 2023 to June 30, 2024; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024.

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 $77,056,131.07 for fiscal year 2023-2024.

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, 2023 to June 30, 2024.

_____

Chairman

AGENDA ITEM NO. 4.7

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2023-2024 Resolution Determining Revenues and Millages Levied.

ATTACHMENTS:
09.05.2023.Approval of Resolution Determing Revenues and Millages_T.Ambrose.pdf

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,599,032,703	Required Local Effort	$ 4,870,782	3.1730 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 4,870,782	3.1730 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,599,032,703	Discretionary Operating	$ 1,148,234	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,599,032,703	Local Capital Improvement	$ 2,302,608	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 3.70 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 5, 2023.

Signature of District School Superintendent	Date of Signature
	SEPTEMBER 5, 2023

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

AGENDA ITEM NO. 5.1

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Sherrie Raulerson - (259-0401)
ITEM TYPE:	Recognition / Presentation
AGENDA SECTION:	**RECOGNITIONS / PRESENTATIONS**
SUBJECT:	Recognize 2023 College Board National Recognition Program Awardees: Ava Manalo, Cooper Mosley, Cooper Sands, Dakota Conaway-Ellis, Jaxon Walker, Madyson Smith

AGENDA ITEM NO. 6.1

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Michael Green - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.9. Approval to Amend the Renewal Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.

ATTACHMENTS:
09.05.2023.Approval of Addendum to Agreement w_ Invo HealthCare Associates_M.Green.pdf

Amendment to Renewal of Agreement between the Baker County School Board and Invo HealthCare Associates

Pursuant to Clause 10 of the Renewal of the Agreement between the Baker County School Board ("School Board" or "Board" or "Agency") and Invo HealthCare Associates ("IHC"), as approved on September 5, 2023 ("Agreement"), this Amendment and the following modifications ("Amendment") are hereby incorporated into the Agreement and shall be binding on the Parties. To the extent any terms and conditions between the Agreement and this Amendment conflict, the Amendment's terms and conditions shall control.

1. **E-Verify**

A. Pursuant to Section 448.095, Florida Statutes, IHC shall use the U.S. Department of Homeland Security's E-Verify system, https://e-verify.uscis.gov/emp, to verify the employment eligibility of all employees **hired on or after January 1, 2021**, during the term of this Agreement.

B. Subcontractors
   (i) IHC shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement.
   (ii) Subcontractors shall provide IHC with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as defined by Section 448.095, Florida Statutes.
   (iii) IHC shall provide a copy of such affidavit to the School Board upon receipt and shall maintain a copy for the duration of the Agreement.

C. IHC must provide evidence of compliance with Section 448.095, Florida Statutes, by January 1, 2024. Evidence may consist of, but is not limited to, providing notice of IHC's E-Verify number.

D. Failure to comply with this provision is a material breach of the Agreement, and School Board may choose to terminate the Agreement at its sole discretion. IHC may be liable for all costs associated with School Board securing the same services, inclusive, but not limited to, higher costs for the same services and rebidding costs (if necessary).

2. **Public Records**

IHC as Service Provider, shall comply with the requirements of Florida's Public Records law. In accordance with Section 119.0701, Florida Statutes, IHC shall:

A. Keep and maintain public records required by the Agency to perform the service.
B. Upon request from the Agency's custodian of public records, provide the Agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided under Florida's Public Records law or as otherwise provided by law.
C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Service Provider does not transfer the records to the Agency.
D. Upon completion of the contract, transfer, at no cost, to the Agency all public records in possession of the Service Provider or keep and maintain public records required by the Agency to perform the service. If the Service Provider transfers all public records to the Agency upon completion of the contract, the Service Provider shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Service Provider keeps and maintains public records upon completion of this contract, the Service Provider shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Agency, upon request from the Agency's custodian of public records, in a format that is compatible with the information technology systems of the Agency.
E. **If Service Provider has questions regarding the application of Chapter 119, Florida Statutes, to Service Provider's duty to provide public records relating to this Agreement, Service Provider shall contact the Agency's Custodian of Public Records at:**

> Amy Sapp, Executive Secretary to the Superintendent and School Board Members, Baker County School District, 270 South Boulevard East, Macclenny, FL 32063, (904)-259-0401, amy.sapp@bakerk12.org

F. In the event the Agency must initiate litigation against Service Provider in order to enforce compliance with Chapter 119, Florida Statutes, or in the event of litigation filed against the Agency because Service Provider failed to provide access to public records responsive to a public record request, the Agency shall be entitled to recover all costs, including but not limited to

reasonable attorneys' fees, costs of suit, witness fees, and expert witness fees expended as part of said litigation and any subsequent appeals

3. **Indemnification**

IHC shall indemnify, defend, and hold harmless the Board from loss, liability, cost, or expense (including reasonable attorneys' fees) for bodily injury, death, and property damage (hereinafter, referred to as "Claims") but only to the extent Claims are caused by the negligence, misconduct, or other fault of IHC, its subcontractors, agents, and employees, and which arise out of Services performed under this Agreement. The foregoing provision shall only benefit the Board if the Board notifies IHC in writing of such Claim(s) within ninety (90) days of same being reported to the Board or its representative. IHC shall not be liable for delay, loss, or damage caused by warfare, riots, strikes, boycotts, criminal acts, acts or omissions of others, fire, water damage, natural calamity, or causes beyond IHC's reasonable control. The Board shall indemnify, defend, and hold harmless, up to the liability limits set forth in Section 768.28(5)(a), Florida Statutes—$200,000.00 per person and $300,000 per occurrence—IHC from Claims to IHC's employees and others to the extent that such damage is due solely and directly to the negligence of the Board, but only to the extent same are not caused by IHC's fault. Nothing in this Agreement shall be deemed to be a waiver of sovereign immunity by the Board or change, alter, or otherwise modify the benefits and provisions of Section 768.28, Florida Statutes, and any similar provision of law.

4. **Governing Law and Venue**

The validity, enforceability, and interpretation of any of the clauses of this Agreement shall be determined and governed by the substantive and procedural laws of the State of Florida. Venue shall exclusively lie in the state and federal judicial circuits for Baker County, Florida.

THE PARTIES execute this AMENDMENT on the __ day of _____, 2023.

Baker County School Board

By: _____

Name/Title: _____

Invo HealthCare Associates

By: _____

Name/Title: Matt Stringer, Chief Executive Officer

AGENDA ITEM NO. 8.1

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Sherrie Raulerson - (259-0401)

ITEM TYPE: Personnel

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Personnel Items List for Approval on September 5, 2023.

ATTACHMENTS:
09.05.2023.Approval of Personnel Items List_S.Raulerson.pdf

Personnel Items List for Approval on September 5, 2023

RESIGNATION LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Benson-Mann	Samantha		Previously on Leave of Absence / March 20, 2023 - May 29, 2023	Paraprofessional, ESE Ages 6-21 (187 Days)	Westside Elementary School	March 17, 2023
Hodges	Terrijean		Previously on Leave of Absence / January 9, 2023 - May 29, 2023	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County High School	January 6, 2023
Hughes	Lindsey		Previously on Leave of Absence / August 2, 2022 - May 30, 2023	Teacher, Reading (197 Days)	Baker County High School	May 30, 2022
Lewis	Jane Anne			Substance Abuse Coordinator (216 Days)	Student Services	August 30, 2023

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Chase	Shelby		Initial Employment / Replacing Mark Rogers	Paraprofessional, Kindergarten / PE (187 Days)	Baker County Pre-K / Kindergarten Center	August 21, 2023
Fernandez	Nicholas		Initial Employment / Replacing Carliya Jefferson	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 21, 2023
Frits	Arielle		Initial Employment / New Unit - 100% ESSER Grant Funded Through September 30, 2024	Paraprofessional, ESE Ages 6-21 (187 Days)	Westside Elementary School	August 21, 2023
Haddock	Kristen		Initial Employment / Replacing Ashley Holton	Office Aide Guidance Services (187 Days)	Baker County High School	August 21, 2023
Henry	Mekuey		Initial Employment / Replacing Michelle Johns	Paraprofessional, ESE Ages 6-21 (187 Days)	Baker County Middle School	August 22, 2023

EMPLOYMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Jennings	Kimberly		Initial Employment / Replacing Bridget Taylor / Unit Reassigned from Fourth Grade	Teacher, Second Grade (197 Days)	Legacy Elementary School	August 16, 2023
Johnson	Peyton		Initial Employment / Replacing Staci Webb - 100% ESSER Grant Funded Through September 30, 2024	Mental Health Counselor (197 Days)	Student Services	September 7, 2023
Lawson	Lesley		Promotion / Transfer from Custodian (261 Days, 5.5 Hours) at Baker County High School / Replacing Belinda Cabiya - Unit Reassigned from Keller	Custodian (261 Days, 8 Hours)	Baker County Pre-K / Kindergarten Center	August 17, 2023
Lokey	Tyler		Initial Employment / Replacing Dennis Brandon Finley	Teacher, Business Tech Ed (197 Days)	Baker County High School	August 24, 2023
Roberson	Wanda		Promotion / Transfer from Custodian (197 Days, 8 Hours) at Westside Elementary School / Replacing Greg Williams	Custodian (261 Days, 8 Hours)	Legacy Elementary School	August 17, 2023
Roberson	Wanda		Transfer from Custodian (261 Days, 8 Hours) at Legacy Elementary School / Unit Reassigned to Westside Elementary School	Custodian (261 Days, 8 Hours)	Westside Elementary School	August 18, 2023
Webb	Staci		Transfer Within the Same Site from Mental Health Counselor (197 Days) 100% ESSER Grant Funded Through September 30, 2024 / Replacing Korie Neal	Mental Health Counselor (197 Days)	Student Services	August 10, 2023

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Akins	Kristina			Working Through Planning	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2023 - May 24, 2024
Akins	Kristina			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Akins	Kristina			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Anderson	Megan			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Bennett	Andrea			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Combs	Rebecca			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Combs	Tiffany			Work Through Planning Period	Regular Hourly Rate / Maximum 172 Hours / Funding Source: General	August 22, 2023 - May 24, 2024
Crews	Rebecca			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Crews	Tucker			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Crummey	Jennifer			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Davis	Beth			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Davis	Jeffrey			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Davis	Kaylan			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Dillingham	Melanie			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Dyal	Kristen			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Goodwin	Sandra			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Griffin	Andrea			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Hunt	Kathy			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Hyatt	Shayna			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Hyde	Amber			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Jackson	Sherri			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Kish	Jessica			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Lane	Kimbra			Hospital Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	August 21, 2023 - May 24, 2024
Laurich-Schutt	Valerie			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
MacFarlane	Brianna			Work Through Planning Period	Regular Hourly Rate / As Needed / Funding Source: General	August 10, 2023 - May 24, 2024
McGee	Ryan			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Melvin	Amanda			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Mitchell	Jennifer			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Odom	Jessica			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Smart	Sandra			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Southey	Laurie			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Spencer	Breann			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Tedesco	Emily			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023

EXTRA DUTY LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Tedesco	Emily			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Turner	Lora			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Willingham	Rebecca			NEFEC Standards - Based Instruction Virtual Course	$24.53 Per Hour / Maximum 20 Hours / Funding Source: Federal	September 1, 2023 - December 31, 2023
Willoughby	Jana			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024
Wurst	Erin			Gatekeeper for 2023-2024 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 10, 2023 - May 30, 2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Akins	Kristina		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024
Auger	Kristine		Baker County Middle School	Department Head - Social Studies	Board Approved Rate	2023-2024
Braddock	Faith		Legacy Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Branch	Heather		Baker County Middle School	Team Leader - 8th Grade Blue	Board Approved Rate	2023-2024
Branch	Heather		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2023-2024
Buettgen	Betsy		Legacy Elementary School	Nutrition Services Manager	Board Approved Rate	2023-2024
Bullard	Sarah		Baker County Middle School	Team Leader - 8th Grade Red	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Bullard	Sarah	Shared with Jennifer Crummey	Baker County Middle School	Beta Club Sponsor	Board Approved Rate - Shared	2023-2024
Carrington	Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2023-2024
Cassidy	Faith Ann		Baker County Middle School	Athletic Coordinator	Board Approved Rate	2023-2024
Cassidy	Faith Ann		Baker County Middle School	ESE Department Head	Board Approved Rate	2023-2024
Cassidy	Faith Ann		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024
Cinal	Jami	Rescind Previously Approved on July 24, 2023	Rescind Westside Elementary School	Rescind Late Bus Duty	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 18, 2023
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2023-2024
Collins	April		Legacy Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2023-2024
Combs	Rebecca		Baker County Middle School	Team Leader - 6th Grade Blue	Board Approved Rate	2023-2024
Craven	Morgan		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Crews	Collin		Westside Elementary School	Computer Network Manager	Board Approved Rate	2023-2024
Crews	Heather		Baker County Middle School	Director of Guidance	Board Approved Rate	2023-2024
Crews	Heather		Baker County Middle School	Department Head	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Crews	Kimberly		Macclenny Elementary School	National Board Certified	Board Approved Rate	2023-2024
Crews	Stephen		Baker County Middle School - CATS Academy	Teacher, CATS Academy	Board Approved Rate	2023-2024
Crummey	Jennifer		Baker County Middle School	Student Council	Board Approved Rate	2023-2024
Crummey	Jennifer	Shared with Sarah Bullard	Baker County Middle School	Beta Club Sponsor	Board Approved Rate - Shared	2023-2024
Daniels	Destiny		Macclenny Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Davis	Amy		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Davis	Beth		Baker County Middle School	Math Department Head	Board Approved Rate	2023-2024
Davis	Kaylan	Shared with Lacy Smith	Baker County Middle School	Dancin Paws - Football	Board Approved Rate - Shared	2023-2024
Denmark	Rene		Macclenny Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Driggers	Melissa	For Tiffany Benton / 90 Days Only	Westside Elementary School	Peer Teacher	Board Approved Rate - Prorated	2023-2024
Driggers	Melissa	For Chana Sharpe / 90 Days Only	Westside Elementary School	Peer Teacher	Board Approved Rate - Prorated	2023-2024
Dugger	Paige		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2023-2024
Dyal	Kristen		Baker County Middle School	Team Leader - 6th Grade Yellow	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Echols	Debra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Eiserman	Melissa	Shared with Margie Hill	Macclenny Elementary School	STEM Robotics Club	Board Approved Rate - Shared	2023-2024
Elledge	Gretchen		Baker County Middle School	Department Head	Board Approved Rate	2023-2024
Elledge	Gretchen		Baker County Middle School	Director of Guidance	Board Approved Rate	2023-2024
Frits	Arielle		Westside Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Gainey	Krystal		Baker County Middle School	Vocational Agriculture - FFA	Board Approved Rate	2023-2024
Gernhard	Joyce		Baker County Middle School	Team Leader - 7th Grade Yellow	Board Approved Rate	2023-2024
Gipson	Heather		Baker County Pre-K / Kindergarten Center	Computer Network Manager	Board Approved Rate	2023-2024
Gipson	Heather		Baker County Pre-K / Kindergarten Center	School Wellness Coordinator	Board Approved Rate	2023-2024
Gray	Mika	Shared with Tami Teague	Baker County Middle School	Majorette Sponsor - Football	Board Approved Rate	2023-2024
Gregory	Sandra		Baker County Middle School	Team Leader - 7th Grade Green	Board Approved Rate	2023-2024
Harris	Norma		Baker County High School	Nutrition Services Manager	Board Approved Rate	2023-2024
Harris	Pamela		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2023-2024
Harrison	McKenzie		Baker County Middle School	Team Leader - 6th Grade Red	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hartley	Ronda		Macclenny Elementary School	Resource Chairperson	Board Approved Rate	2023-2024
Hartley	Ronda	Shared with Nancy Thornton	Macclenny Elementary School	Enrichment, Drama / TV Production	Board Approved Rate - Shared	2023-2024
Harvey	Hannah	Rescind Previously Approved on July 24, 2023	Rescind Westside Elementary School	Rescind Late Bus Duty	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 18, 2023
Harvey	Tiffany		Baker County Middle School	Team Leader - 6th Grade Green	Board Approved Rate	2023-2024
Hawkins	Cynthia		Baker County Middle School	Team Leader - 7th Grade Blue	Board Approved Rate	2023-2024
Holton	Ashley		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024
Horne	Ridge		Macclenny Elementary School	School Wellness Coordinator	Board Approved Rate	2023-2024
Horne	Ridge	Shared with Tyler Roberts	Macclenny Elementary School	Just Say No Club	Board Approved Rate - Shared	2023-2024
Hyde	Amber		Baker County Middle School	Girls Assistant Basketball Coach	Board Approved Rate	2023-2024
Jackson	Angela		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2023-2024
Johnson	Peyton		Student Services	Mental Health Counselor	Board Approved Rate - Prorated	2023-2024 Effective September 7, 2023
Kazmierczak	Jana	Shared with Jessica Odom	Baker County Middle School	STEM Robotics Club	Board Approved Rate - Shared	2023-2024
Kazmierczak	Jana	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Keel	Clay		Baker County Middle School	Band Director	Board Approved Rate	2023-2024
Kennon	Leigh		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Kish	Jessica		Baker County Middle School	National Board Certified	Board Approved Rate	2023-2024
Kosakowski	Tara		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Lambright	Rebecca		Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2023-2024
Lambright	Rebecca		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2023-2024
Lane	Kimbra		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Lauramore	Angela		Baker County Middle School	Physical Education Department Head	Board Approved Rate	2023-2024
Lokey	Tyler		Baker County High School	Boys Cross Country Coach	Board Approved Rate - Prorated	2023-2024 Effective August 24, 2023
Lokey	Tyler		Baker County High School	Girls Cross Country Coach	Board Approved Rate - Prorated	2023-2024 Effective August 24, 2023
Long	Shirley		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2023-2024
Lovett	Jennifer		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
MacFarlane	Brianna		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Martin	Rachael	Rescind Previously Approved on August 21, 2023	Rescind Legacy Elementary School	Rescind Bus Duty	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 18, 2023
McCullough	Carolyn		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024
McCullough	Tammy		Legacy Elementary School	Teacher, ESE	Board Approved Rate	2023-2024
McLarty	Kelly	Rescind Previously Approved on June 19, 2023	Rescind Baker County Pre-K / Kindergarten Center	Rescind Peer Teacher For Brianna Dove / 90 Days Only	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 2, 2023
Milton	Lisa		Baker County Middle School	Girls Assistant Volleyball Coach	Board Approved Rate	2023-2024
Minshew	Lesley		Westside Elementary School	Chairperson - Second Grade	Board Approved Rate	2023-2024
Mobley	Brandy		Baker County High School	Varsity Cheerleading - Basketball	Board Approved Rate	2023-2024
Mobley	Brandy		Baker County High School	Varsity Cheerleading - Football	Board Approved Rate	2023-2024
Nelson	Mekenzi		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Odom	Jessica	Shared with Jana Kazmierczak	Baker County Middle School	STEM Robotics Club	Board Approved Rate - Shared	2023-2024
Odom	Jessica	Shared with Jana Kazmierczak	Baker County Middle School	Computer Network Manager	Board Approved Rate - Shared	2023-2024
Odom	Jessica		Baker County Middle School	Bus Duty	Board Approved Rate	2023-2024
Padgett	Deborah		Macclenny Elementary School	Paraprofessional, ESE	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Padgett	Karen		Baker County Middle School	Science Department Head	Board Approved Rate	2023-2024
Peterson	Joyce		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Platto	Katherine		Westside Elementary School	Chairperson Fourth Grade	Board Approved Rate	2023-2024
Ploucher	Melissa		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2023-2024
Reneau	Christina	Rescind Previously Approved on May 1, 2023	Rescind Student Services	Rescind Paraprofessional, ESE	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 9, 2023
Reneau	Christina		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Rhoden	Cheryl	For Sandy Booker / 90 Days Only	Westside Elementary School	Peer Teacher	Board Approved Rate - Prorated	2023-2024
Richardson	Catherine		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Richerson	Kristina		Baker County Middle School	Team Leader - 8th Grade Green	Board Approved Rate	2023-2024
Roberts	Kenneth		Baker County Middle School	Head Football Coach	Board Approved Rate	2023-2024
Roberts	Tyler	Shared with Ridge Horne	Macclenny Elementary School	Just Say No Club	Board Approved Rate - Shared	2023-2024
Roberts	Vanessa		Baker County Middle School	Head Softball Coach	Board Approved Rate	2023-2024
Rowan	Tanyia	Rescind Previously Approved on June 19, 2023 / For Savannah Dunbar / 90 Days Only	Rescind Baker County Pre-K / Kindergarten Center	Rescind Peer Teacher	Rescind Board Approved Rate	Rescind 2023-2024 Effective August 2, 2023

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Sapp	Sarah	Shared with Emily Tedesco	Baker County Middle School	Cheerleading - Football	Board Approved Rate	2023-2024
Sapp	Suzanne		Westside Elementary School	Bus Duty	Board Approved Rate	2023-2024
Satterwhite	Cari		Baker County Middle School	Teacher, ESE	Board Approved Rate	2023-2024
Sharpe	Robert		Macclenny Elementary School	Teacher, ESE	Board Approved Rate	2023-2024
Sheridan	Kathleen		Westside Elementary School	Chairperson - First Grade	Board Approved Rate	2023-2024
Smallwood	Kelly		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2023-2024
Smith	Bethany		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Smith	Lacy	Shared with Kaylan Davis	Baker County Middle School	Dancin' Paws - Basketball	Board Approved Rate - Shared	2023-2024
South	Susie Marie	For Amber Ondish	Westside Elementary School	Peer Teacher	Board Approved Rate	2023-2024
Spencer	Morgan		Baker County Middle School	Head Volleyball Coach	Board Approved Rate	2023-2024
Spencer	Morgan		Baker County Middle School	Assistant Softball Coach	Board Approved Rate	2023-2024
Spencer	Morgan		Baker County Middle School	Team Leader - 7th Grade Red	Board Approved Rate	2023-2024
Stafford	Matthew Jared		Baker County Middle School	Student Drop Off / Pickup	Board Approved Rate	2023-2024
Staier	Brandi		Baker County Middle School	Vocational Agriculture	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Starling	Janis		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2023-2024
Stillwell	Wyatt		Legacy Elementary School	Bus Duty	Board Approved Rate	2023-2024
Stokes	Jaime		Baker County High School	Junior Varsity Cheerleading - Basketball	Board Approved Rate	2023-2024
Stokes	Jaime		Baker County High School	Junior Varsity Cheerleading - Football	Board Approved Rate	2023-2024
Taylor	Hagan		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2023-2024
Taylor	Kim		Baker County Middle School	Department Head	Board Approved Rate	2023-2024
Taylor	Kim		Baker County Middle School	Director of Guidance	Board Approved Rate	2023-2024
Teague	Tami	Shared with Mika Gray	Baker County Middle School	Majorette Sponsor - Basketball	Board Approved Rate - Shared	2023-2024
Tedesco	Emily	Shared with Sarah Sapp	Baker County Middle School	Cheerleading Sponsor - Basketball	Board Approved Rate - Shared	2023-2024
Thompson	Jessica		Baker County Middle School	Wellness Coordinator	Board Approved Rate	2023-2024
Waite	Angela		Baker County Middle School	Paraprofessional, ESE	Board Approved Rate	2023-2024
Wall	Molly		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2023-2024
Waller	Janet		Baker County Middle School	Team Leader - 8th Grade Yellow	Board Approved Rate	2023-2024
West	April Kirsty		Baker County Middle School	Intensive Reading Department Head	Board Approved Rate	2023-2024

SUPPLEMENT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Willoughby	Jana		Baker County Middle School	Bullying Prevention	Board Approved Rate	2023-2024
Willoughby	Jana		Baker County Middle School	Future Educators of America	Board Approved Rate	2023-2024
Willoughby	Jana		Baker County Middle School	Activities Coordinator	Board Approved Rate	2023-2024
Willoughby	Jana		Baker County Middle School	ELA Department Head	Board Approved Rate	2023-2024

OCCASIONAL PERSONNEL STAFFING LIST FOR APPROVAL ON SEPTEMBER 5, 2023				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Carver	David	Boys Head Basketball Coach	$2,000.00 Flat Rate / Funding Source: General	August 2, 2023 - May 26, 2024
Ellis	Yolanda	Baker County High School Morning Gate Duty	$1,200.00 Flat Rate / Funding Source: General	August 15, 2023 - May 24, 2024

CONSULTANT CONTRACT LIST FOR APPROVAL ON SEPTEMBER 5, 2023				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Dopson	Brian	Questioning and Interactive Techniques Training	$15,000.00 Flat Rate / Funding Source Federal	August 2023 - December 2023

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Akins	Kristina		Exceptional Student Education, Mathematics 5-9, Social Science 5-9, Reading, English 6-12, General Science 5-9	Elementary Education	Baker County Middle School	2023-2024
Anderson	Jacob		Social Science 5-9	Computer Science	Baker County Middle School	2023-2024
Andrews	Nancy		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2023-2024

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Crews	Stephen		Business Education 6-12	Mathematics 5-9, Social Science 5-9	Baker County Middle School - CATS Academy	2023-2024
Crummey	Jennifer		Elementary Education, English for Speakers of Other Languages	English 5-9, Mathematics 5-9, Science 5-9, Social Science 5-9	Baker County Middle School	2023-2024
Davis	Brenda		Elementary Education, Reading	English 5-9	Baker County Middle School	2023-2024
Dennis	Jaime		Elementary Education, English 6-12, English for Speakers of Other Languages, Reading	Social Science 5-9	Baker County Middle School	2023-2024
Gernhard	Joyce		Elementary Education K-6, English for Speakers of Other Languages, Reading	English 5-9	Baker County Middle School	2023-2024
Holton	Ashley		Physical Education K-12	Exceptional Student Education	Baker County Middle School	2023-2024
Kazmierczak	Jana		Business Education 6-12, Civics, Reading	Computer Science	Baker County Middle School	2023-2024
Lane	Kimbra		Early Childhood, Elementary Education, Reading, English for Speakers of Other Languages	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2023-2024
MacFarlane	Brianna		Business Education 6-12	Exceptional Student Education	Baker County Middle School	2023-2024
McGee	Ryan		Elementary Education, English for Speakers of Other Languages	English 5-9	Baker County Middle School	2023-2024
Nordstrom	Shannon		Business Education 6-12	Social Science 5-9	Baker County Middle School	2023-2024
Prescott	Amy		Elementary Education, English for Speakers of Other Languages	Science 5-9	Baker County Middle School	2023-2024
Rogers	Kaley		Pre-Kindergarten / Primary Education, English for Speakers of Other Languages, Reading	Science 5-9	Baker County Middle School	2023-2024

OUT OF FIELD PERMIT LIST FOR APPROVAL ON SEPTEMBER 5, 2023						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Surrency	Stephanie		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2023-2024
Taylor	Bridget		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2023-2024
Tedesco	Emily		Elementary Education, English for Speakers of Other Languages, Reading	Mathematics 5-9	Baker County Middle School	2023-2024
Vickers	Jacqueline		Elementary Education, English for Speakers of Other Languages	Science 5-9	Baker County Middle School	2023-2024
Waller	Janet		Elementary Education 1-6, Primary Education K-3, English for Speakers of Other Languages, Reading	Science 5-9	Baker County Middle School	2023-2024

LEAVE LIST FOR APPROVAL ON SEPTEMBER 5, 2023					
LAST NAME	**FIRST NAME**	**MI**	**# OF DAYS**	**TYPE OF LEAVE**	**EFFECTIVE DATES**
Carrico	Jennifer		33 Days	Personal Leave Without Pay - Medical	August 23, 2023 - October 6, 2023
Crews	Shelly		13 Days	Personal Leave Without Pay - Medical	August 11, 2023 - August 29, 2023
Singletary	Margie		24 Days	Personal Leave Without Pay - Personal	August 16, 2023 - September 18, 2023

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 5, 2023					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Adams	Walter		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 17, 2023
Boldry	Lydia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023
Burnsed	Ashley		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 23, 2023

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 5, 2023					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Carver	Jacob		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 21, 2023
Christopher	John		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 14, 2023
Combs	Penelope		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 22, 2023
Combs	Sara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 16, 2023
Crews	Katherine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023
Cushenbery	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 21, 2023
Davis	Jessica		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023
Gipson	Mackenzie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023
Hill	Sheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2023
Mobley	Mary		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2023
Nipper	Tonya		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 25, 2023
Rodgers	Hailee		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 5, 2023					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Scalf	Damian		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 21, 2023
Starr	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 16, 2023
Taylor	Debra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 16, 2023
Ugartechea	Julia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 23, 2023
Walton	Casey		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 23, 2023

AGENDA ITEM NO. 8.2

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Sherrie Raulerson - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the August 21, 2023, School Board Meeting.

ATTACHMENTS:
09.05.2023.Approval of the 08.21.2023.Minutes_S.Raulerson.pdf

Baker County Public Schools

MINUTES
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Monday, August 21, 2023 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
(REVISED AGENDA) Minute Book #40 / Supplemental Book #52 / Page #4

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

1. INVOCATION AND PLEDGE OF ALLEGIANCE

The Baker County School Board met on Monday, August 21, 2023, at 5:00 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida 32063. The purpose of this meeting was to hold the regularly scheduled Board meeting. Chairperson Paula T. Barton announced that Allen Murphy was going to give the invocation followed by the Pledge of Allegiance led Traci Wheeler.

2. CALL TO ORDER

Chairperson Barton called the meeting of the Baker County School Board to order and asked for a roll call of members.

3. ROLL CALL OF MEMBERS

The following Board Members were present to wit: Chairperson Paula T. Barton, Vice-Chairperson Tiffany McInarnay, Amanda Hodges, Jack Baker Jr., and Mandi Canaday. Superintendent Sherrie Raulerson and School Board Attorney Jeffrey Grosholz were both present at the meeting.

4. PUBLIC HEARINGS

There were no public hearings.

5. RECOGNITIONS / PRESENTATIONS

There were no recognitions / presentations.

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

6.1 Approval of Revised Agenda Items 8.10 and 8.12: Full Bid Documentation Added to Item 8.10 Cover Letter and Correct Contract Added to Item 8.12 Cover Letter.
Chairperson Barton read the above noted recommended revision to the agenda and entertained a motion from the Board. As recommended by Superintendent Raulerson:
Mandi Canaday made a motion to approve, seconded by Tiffany McInarnay. The motion carried 5-0.

7. 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.

8. APPROVAL OF ROUTINE ITEMS

Chairperson Barton entertained a motion from the Board to approve the routine items. As recommended by Superintendent Raulerson:
Jack Baker Jr. made a motion to approve the routine items, seconded by Amanda Hodges. The motion carried 5-0.

8.1 Approval of the Personnel Items List for Approval on August 21, 2023.

8.2 Approval of the Minutes of the July 31, 2023, Executive Session.

8.3 Approval of the Minutes of the July 31, 2023, School Board Meeting.

8.4 Approval of the Minutes of the August 7, 2023, School Board Meeting.

8.5 Approval of the Budget Amendment #2 to "High-Impact Reading Interventions and Targeted Support ARP (HIITS ARP)" Grant in the Amount of $54,614.00. No Change in Overall Budget of $299,583.00. Amendment / Federal / No Matching

8.6 Approval of Budget Amendment #6 to Grant Proposal Career Dual Enrollment Pathways Expansion CRRSA ESSER II in the Amount of $8,000.00 with No Change in Total Budget of $236,846.00. Federal / Amendment / No Matching

8.7 Approval of Out of State Travel for Byronelle Williams to Attend the NICEK12 Cybersecurity Education Conference in Phoenix, Arizona on December 4-5, 2023. Funding Source: L.E.A.D. Cyber Teachers

8.8 Approval to Renew Agreement with Baker County Health Department to Provide Dental Services Effective July 1, 2023 - June 30, 2024. (No Changes from Previous Agreement.)

8.9 Approval of the Baker County High School FFA Chapter Out of State Travel for Students and Employee Chaperones on October 18, 2023, to Moultrie, Georgia for the Sunbelt Ag Expo.

8.10 Approval to Piggyback Putnam County Bid No. 540071902 (Milk & Juice Products) with M & B Products, Effective July 1, 2023 - June 30, 2024.

8.11 Approval to Renew the Cooperative Agreement with Meridian Behavioral Healthcare, Inc. for Counseling Services Effective July 1, 2023 - June 30, 2024. Funding Source: Mental Health Allocation (No Changes from Previous Agreement.)

8.12 Approval of the Agreement with Judenie Raphael for Audiological Consultation to Qualifying Hearing Impaired Students Effective July 1, 2023 - June 30, 2024. Funding Source: General

8.13 Approval of Budget Amendment #1 (BA 1) for Fiscal Year Ending June 30, 2023. (General Fund 100)

8.14 Approval of Budget Amendment #2 (BA 2) for Fiscal Year Ending June 30, 2023. (Food Service Fund 410)

8.15 Approval of Budget Amendment #3 (BA 3) for Fiscal Year Ending June 30, 2023. (Special Revenue Fund 420)

8.16 Approval of Budget Amendment #4 (BA 4) for Fiscal Year Ending June 30, 2023. (Federal Fund 441)

8.17 Approval of Budget Amendment #5 (BA 5) for Fiscal Year Ending June 30, 2023. (Federal Fund 443)

8.18 Approval of Budget Amendment #6 (BA 6) for Fiscal Year Ending June 30, 2023. (Federal Fund 445)

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
There were no removed routine items. Therefore, no action was taken on this agenda item.

9.2 Approval of the 2023-2024 Adolescent Health Program Sexual Risk Avoidance Grant Real Essentials Curriculum.
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 Mandi Canaday. The motion carried 5-0.

9.3 Approval of a School Board Member Representative and Alternate School Board Member Representative for the Value Adjustment Board as Per Florida Statute 194.015. (2022-2023 Board Representative was Mrs. Hodges and Alternate was Ms. Barton)
Amanda Hodges will serve as the VAB Board Member Representative and Mandi Canaday will serve as the Alternate VAB Board Member Representative.
Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson:
Tiffany McInarnay made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.4 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)
Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson:
Mandi Canaday made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.5 Approval to De-authorize and Dispose of Itemized Property on the Title I Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson:
Tiffany McInarnay made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

9.6 Approval to De-authorize and Dispose of Itemized Property on the Westside Elementary School Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson:
Mandi Canaday made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.7 Approval to De-authorize and Dispose of Itemized Property on the Student Services and District Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
Chairperson Barton entertained a motion from the Board to approve this agenda item. As recommended by Superintendent Raulerson:
Jack Baker Jr. made a motion to approve, seconded by Tiffany McInarnay. The motion carried 5-0.

9.8 Approval to De-authorize and Dispose of Itemized Property on the Student Services and District Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
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 Mandi Canaday. The motion carried 5-0.

10. CITIZEN INPUT

A Citizen Input form must be completed and submitted to the Board Secretary PRIOR to the beginning of the meeting if you wish to address the Board. You will be called on by the Chairman at the appropriate time. Presentations/comments are limited to three (3) minutes.
No individual in the audience addressed the Board with citizen concerns at this meeting.

11. INFORMATION AND ANNOUNCEMENTS

- *Thomas Hill and Traci Wheeler provided an overview of the district accreditation process thus far for the board members.*
- *Superintendent Raulerson noted that both the BCEA and BCESP contract negotiations have been completed. She expressed her gratitude to the teams that represented everyone.*
- *Superintendent Raulerson noted that the opening of the 2023-2024 school year has been incredibly smooth and that "It is Better and Blessed in Baker" because we have the best teachers and staff who*

believe our children are important treasures!

- *Superintendent Raulerson presented Bonnie Jones with the principal's award for her work at PKK.*

12. ADJOURNMENT

Since there was no further business to come before the Board:
Mandi Canaday made a motion to adjourn, seconded by Amanda Hodges. The motion carried via general consensus 0-0.

_____ _____

Superintendent Board Chairperson

AGENDA ITEM NO. 8.3

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Tonya Tarte - (259-4330)
ITEM TYPE:	Bid
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Piggyback St. Johns County Bid No. 2021-28 (Fresh produce) with Rainbow Produce, Effective July 1, 2023 - June 30, 2024.

ATTACHMENTS:
09.05.2023.Approval of Produce PiggyBack 23-24_T.Tarte.pdf

392 South Boulevard, East • Macclenny, Florida 32063
Tonya L. Tarte
Director of Nutrition Services, Purchasing and Warehousing
"Where Children Are First!"

Phone: (904) 259-4330 www.baker.k12.fl.us Fax: (904) 259-2825

TO: Sherrie Raulerson, Superintendent of Schools

FROM: Tonya L.Tarte, Director of Nutrition Services, Purchasing and Warehousing

RE: Piggyback for Produce, St. Johns County Bid #2021-28, Fresh Produce

DATE: August 16, 2023

I am requesting School Board approval to piggyback off of St. Johns County Bid #2021-28 for Fresh Produce. This bid is effective beginning July 1, 2023 through June 30, 2024. Rainbow Produce is the awarded company.

Thank you for your time and approval of this agenda item.

Rainbow Produce of Gainesville 19450 E CR 1474
DBA Rainbow Food Service Hawthorne, FL 32640
352-377-7644

Baker County School District,

I, Ashleigh Brittenham as Representative of Rainbow Produce, authorizes Baker County School District to piggyback off of the current contract with St. John's School District. Any questions or concerns please contact Ashleigh at 352-377-7644 or ashleigh@rainbowfoodservice.com

Thank you,

Ashleigh Brittenham

St. Johns County School District
Sebastian Administrative Annex
Purchasing Department
3015 Lewis Speedway, Building 5
St. Augustine, FL 32084

INVITATION TO BID TITLE: Fresh Produce

INVITATION TO BID (ITB)

REQUIRED RESPONSE FORM

BID NO.: 2021-28
RELEASE DATE: October 18, 2021

F.O.B. Destination: **District Wide**

BID DUE DATE AND TIME: November 16, 2021 @ 1:30 pm
BID OPENING DATE AND TIME: November 16, 2021 @ 2:00 pm

CONTACT: Patrick Snodgrass
Director of Purchasing
(904) 547-8941
patrick.snodgrass@stjohns.k12.fl.us

SUBMIT BID TO: Sebastian Administrative Annex
Purchasing Department
3015 Lewis Speedway, Building 5
St. Augustine, FL 32084

BID OPENING LOCATION: Sebastian Administrative Annex
Purchasing Department
3015 Lewis Speedway, Building 5
St. Augustine, FL 32084

REQUIRED SUBMITTALS CHECKLIST - Each submittal checked below is **required** for Bid to be considered.

___ Literature ___ Specifications ___ Catalogs
___ Product Samples: See Special Conditions
_X_ Debarment Form
___ Manufacturer's Certificate of Warranty
_X_ Drug-Free Workplace Certification
___ List of References
_X_ Certificate of Insurance: See Special Conditions
_X_ Additional submittals specific to this ITB may also be required – See Special Conditions for details

BIDDER MUST FILL IN THE INFORMATION LISTED BELOW AND SIGN WHERE INDICATED FOR BID TO BE CONSIDERED.

Company Name: RAINBOW PRODUCE OF GAINESVILLE

Address: 19450 E CR 1474

City, State: HAWTHORNE, FL Zip: 32640 FEIN: 59-3177758

Signature of Owner or Authorized Officer/Agent Ashleigh Brittenham Telephone: 352-377-7644

Typed Name of Above: Ashleigh Brittenham FAX:

Email: ashleigh@rainbowfoodservice.com

By my signature, I certify that this offer is made without prior understanding, agreement, or connection with any corporation, firm, business entity or person submitting an offer for the same materials, supplies, equipment, or services (s), and is in all respects fair and without collusion or fraud. I further agree to abide by all conditions of this invitation and certify that I am authorized by the offeror to sign this response. In submitting an offer to the School Board of St. Johns County, I, as the Bidder, offer and agree that if the offer is accepted, the offeror will convey, sell, assign, or transfer to the School Board of St. Johns County all right, title, and interest in and to all causes of action it may now or hereafter acquire under the Anti-trust laws of the United States and the State of Florida for price fixing relating to the particular commodity(s) or service(s) purchased or acquired by the School Board. At the School Board's discretion, such assignment shall be made and become effective at the time the School Board of St. Johns County tenders final payment to the vendor.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions

This certification is required by the Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Instructions for Certification:

1. The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals are:

(a) presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
(b) have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in performing a public (federal, state or local) transaction or contract under a public transaction; or for violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property;
(c) are not presently indicted for or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of the offenses enumerated in this certification; or
(d) have not within a three-year period preceding this application had one or more public transaction (federal, state or local) terminated for cause or default.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Name of Firm	PR/Award Number and/or Project Name
Rainbow Produce of Gainesville	2021-28
Printed Name	**Title of Authorized Representative**
Ashleigh Brittenham	General Manager
Signature	**Date**
Ashleigh Brittenham	11/15/21

DRUG FREE WORKPLACE CERTIFICATION FORM

In accordance with 287.087, Florida Statutes, preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids, which are equal with respect to price, quality, and service, are received by the state or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program *shall be given preference* in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free program, a business shall:

1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the action that will be taken against employees for violations of such prohibition.

2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).

4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5) Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

(Vendor's Signature)

BIDDER'S STATEMENT OF PRINCIPAL PLACE OF BUSINESS

(Must be completed & submitted with each competitive solicitation)

Bid number and description: __2021-28 FRESH PRODUCE _____

Identify the state in which the Vendor has its principal place of business: _____FLORIDA_____

Instructions: IF your principal place of business above is located within the State of Florida, the Vendor must sign below and submit this form with your bid response, no further action is required.

However, if your principal place of business is outside of the State of Florida, the following must be completed by an attorney and returned with your bid response. FAILURE TO COMPLY SHALL BE CONSIDERED TO BE NON-RESPONSIVE TO THE TERMS OF THE SOLICITATION.

OPINION OF OUT –OF-STATE BIDDER'S ATTORNEY ON BIDDING PREFERENCES

(To be completed by the Attorney for an Out-of-State Vendor)

NOTICE: Section 287.084(2), Florida Statute, provides that "a vendor whose principal place of business is outside this state must accompany any written bid, proposal, or reply documents with a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that state (or political subdivision thereof) to its own business entities whose principal places of business are in that foreign state in the letting of any or all public contracts." See also: Section 287.084(1), Florida Statutes.

LEGAL OPINION ABOUT STATE BIDDING PREFERENCES

(Please Select One)

____ The Vendor's principal place of business is in the State of _____ and it is my legal opinion that the laws of that state **do not grant a preference** in the letting of any or all public contracts to business entities whose principal places of business are in that state.

____ The Vendor's principal place of business is in the State of _____ and it is my legal opinion that the laws of that state **grant the following preference(s)** in the letting of any or all public contracts to business entities whose principal places of business are in that state: (Please describe applicable preference(s) and identify applicable preference(s) and identify applicable state law(s)):

_____

_____

LEGAL OPINION ABOUT POLITICAL SUBDIVISION BIDDING PREFERENCES

(Please Select One)

_____ The Vendor's principal place of business is in the political subdivision of _____ and it is my legal opinion that the laws of that political subdivision **do not grant a preference** in the letting of any or all public contracts to business entities whose principal places of business are in that political subdivision.

_____ The Vendor's principal place of business is in the political subdivision of _____ and the laws of that political subdivision **grant the following preference(s)** in the letting of any or all public contracts to business entities whose principal places of business are in that political subdivision: (Please describe applicable preference(s) and identify applicable authority granting the preference(s)):

_____

_____

Signature of out-of-state Vendor's attorney: _____

Attorney's printed name: _____

Address of out-of-state Vendor's attorney: _____

Phone number/e-mail of out-of-state Vendor's attorney: _____

Attorney's states of bar admission: _____

Vendor's Signature: Ashleigh Brittenham

Vendor's Printed Name: ASHLEIGH BRITTENHAM_____

EDGAR CERTIFICATIONS (continued)

Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Pursuant to Federal Rule (J) above, Vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). The Vendor further certifies that: (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. (2) If any funds other than Federal appropriated funds have been paid to any person for influencing or attempting to influence an officer or employee of any agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. (3) The undersigned shall require that the language of this certification be included in the award documents for all covered subawards in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

RECORDS RETENTION

Records Retention (2 C.F.R. § 200.333): Financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient.

RECOVERED MATERIALS

Recovered Materials (2 CFR §200.322): Contractor must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Vendor agrees to comply with all federal, state, and local laws, rules, regulations and ordinances, as applicable. It is further acknowledged that vendor certifies compliance with all provisions, laws, acts, regulations, etc. as specifically noted above.

Firm's Name: Rainbow Produce of Gainesville

Signature of Authorized Representative: Ashleigh Brittenham

Print Name of Authorized Representative: ASHLEIGH BRITTENHAM

St. Johns County School District
E-Verify Requirements

A. Pursuant to Section 448.095, Florida Statutes, Contractor shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all employees hired during the term of this Agreement and must, upon request, provide evidence of compliance with this provision.

B. Subcontractors

1. Contractor shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement.
2. Subcontractors shall provide Contractor with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as stated in Section 448.095, Florida Statutes.
3. Contractor shall provide a copy of such affidavit to the School Board upon receipt and shall maintain a copy for the duration of the Agreement.

C. Failure to comply with this provision is a material breach of the Agreement, and School Board may choose to terminate the Agreement at its sole discretion. Contractor may be liable for all costs associated with School Board securing the same services, inclusive, but not limited to, higher costs for the same services.

D. It is the responsibility of the vendor/contractor to insure compliance with E-verify requirements (as applicable). To enroll in E-Verify, employers should visit the E-Verify website (http://www.uscis.gov/e-verify) and follow the instructions. The employer must retain the I-9 Forms for inspection. By affixing your signature below you hereby affirm that you will comply with E-Verify requirements.

Federal Employer Identification Number (FEIN): 59-3177758 _____

Name of Firm: _____RAINBOW PRODUCE OF GAINESVILLE _____

Address: _19450 E CR 1474 HAWTHORNE, FL 32640_____

Signature of Authorized Representative: Ashleigh Brittenham

Print Name of Authorized Representative: ___ASHLEIGH BRITTENHAM_____

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/12/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Hylant - Orlando 250 International Pkwy, Ste 330 Lake Mary FL 32746 License#: 23894	**CONTACT NAME:** Cheryl Dunn **PHONE (A/C, No, Ext):** 407-740-5550 **FAX (A/C, No):** 407-740-5522 **E-MAIL ADDRESS:** Orlando-office@hylant.com
INSURED Rainbow Produce of Gainesville, Inc 2420 NE 19th Drive Gainesville FL 32609 RAINPRO-01	**INSURER(S) AFFORDING COVERAGE** / **NAIC #** INSURER A : Travelers Casualty Ins Co Amer — 19046 INSURER B : Travelers Prop Cas Co of Amer — 25674 INSURER C : Travelers Indemnity Co of Amer — 25666 INSURER D : — INSURER E : — INSURER F : —

COVERAGES **CERTIFICATE NUMBER:** 1165601726 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [X] PRO-JECT [X] LOC OTHER:			I-660-8R253525-COF-21	2/3/2021	2/3/2022	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG —	$ 1,000,000 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY			8R25456A-BA	2/3/2021	2/3/2022	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) —	$ 1,000,000 $ $ $ $
B	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			008R617024 CUP	2/3/2021	2/3/2022	EACH OCCURRENCE AGGREGATE —	$ 2,000,000 $ 2,000,000 $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			008R272146 UB	2/3/2021	2/3/2022	PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
St. Johns County School Board is recognized as an additional insured, as required by written contract, with respect to the General Liability policy.

CERTIFICATE HOLDER

St. Johns County School Board
40 Orange St
St. Augustine FL 32084

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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2021 FLORIDA PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# V38195

Entity Name: RAINBOW PRODUCE OF GAINESVILLE, INC.

Current Principal Place of Business:

2420 NE 19TH DR
GAINESVILLE, FL 32609

Current Mailing Address:

2420 NE 19TH DR
GAINESVILLE, FL 32609

FEI Number: 59-3177758

Name and Address of Current Registered Agent:

STEVEN J. BRACCI PA
9015 STRADA STELL COURT
SUITE 102
NAPLES, FL 34109 US

FILED
Feb 11, 2021
Secretary of State
1059020804CC

Certificate of Status Desired: No

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: STEVEN J. BRACCI 02/11/2021

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	P
Name	BRITTENHAM, WILLIAM
Address	15719 MARCELLO CIRCLE
City-State-Zip:	NAPLES FL 34110

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: WILLIAM BRITTENHAM P 02/11/2021

Electronic Signature of Signing Officer/Director Detail — Date

14.10 References :

1. Levy County Food & Nutrition Services
   Contact Name : Julia Oberst
   Contact Email : julia.oberst@levyk12.org
   Contact Number : 352-486-5244

2. Marjon Specialty Foods
   Contact Name : Kelly Abram
   Contact Email : kabram@marjonspecialtyfoods.com
   Contact Number : 813-752-3482

3. FCC Coleman
   Contact Name : Sean Ramirez
   Contact Email : sx5ramirez@bop.gov
   Contact Number : 352-689-3051

14.11 Traceability :

At Rainbow Produce, individual lots are traced in our software throughout the receiving and shipping process. Here is a summary :

Produce is delivered to Rainbow Produce from one of our vendors. Prior to receiving the shipment, the purchaser assigns a purchase order number.

1. Upon receiving, the receiving supervisor fills out the receiving form.
2. The receiving form is turned into the office for input in our system.
3. The sticker guns are set with the Purchase order and with the Julian date.
4. Each box is stickered
5. Unless immediately going out on an order, each box is stocked in such a way that the oldest is placed on orders before the newest product. At Rainbow Produce, we follow the FIFO system, First In First Out.
6. As each box out of the product that were received is shipped, our system generated traceability sticker is placed on the box. The sticker that has the day's date, the item code for the product, customer name, route, stop number, item description, and the lot number assigned to the product.
7. The system will automatically assign a lot number
8. If there is ever any type of issue with the shipped product, we can easily identify the lot number by referencing our traceability sticker.

Food Safety Manual – Good Handling Practices

Company Policy: In compliance with industry standards, FDA regulations, and the standards set by Rainbow Food Service Distribution to supply our customers with the best service and quality possible, have adopted a set of GHP for all employees, visitors, and contractors. We as a company are committed to handling the GHPs with the highest regard.

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SOP 4.1 Current Good Handling Practices

Definition: Rainbow Food Service Good Handling Practices (GHP) are based off Federal Regulations and industry standards of the highest degree. GHP rules can be found in every employees training packet that is given at time of new hire. Each employee is given a copy to have for reference along with a signed copy that is stored in his/

her company file. Every employee also will undergo a yearly retraining process and given an updated copy of all GHP.

All visitors and contractors are informed of Rainbow Food Service company policies and GHP when signing into the visitor log and are expected to follow all rules and regulations in place.

Rainbow Food Service incorporates Good Agricultural Practices (GAP) along with Good Handling Practices (GHP) into our culture for the safety of all involved from employee to customer. This is achieved through teamwork and communication between management, sales, and all employees. Rainbow Food Service has developed policies to insure product is being received correctly, quality is excellent, customers receive product in a timely manner and all employees are aware of proper hygiene and sanitation rules expected of them.

All employees are responsible to follow all company GAP and GHP, however it is managements responsibility to inform and enforce these practices. The GHP are as follow:

SOP 4.2 GHP

1. Employees must wash and sanitize hands before handling produce.
2. Employees must wash and sanitize hands after:
    a. Using the restroom
    b. Taking breaks
    c. Smoking or handling dirty containers, rubbish and other non-food products
    d. Using the telephone
    e. Coughing or sneezing
3. Employees in the warehouse and those handling produce must wear gloves. If employees wear gloves, gloves must be kept clean and sanitary. Hairnets must be worn when in the warehouse. Gloves are required when handling produce.
4. Tobacco use is prohibited on Rainbow Food Service property and is prohibited in delivery trucks. Food and drink are allowed only in designated break areas. All medication must be approved by management. Spitting is prohibited in the facility.
5. Fingernails longer than 1/8 inch past the fingertips are not allowed.
6. Infants, toddlers and domestic animals are not allowed in any part of the Distribution Center or delivery trucks.
7. Items made of glass are prohibited in the production area.
8. Improper hygiene will not be tolerated. Appropriate, clean clothing must be worn at all times. **No jewelry except plain wedding bands and Medical Alert bracelets are allowed for employees that handle produce or enter the warehouse.**
9. Employees should be free of open sores, cuts, or lesions. If an employee has sores, lesions, cuts or open wounds, they must report to the supervisor. Sores or wounds must be covered at all times. Supervisor should determine where the employee may work until the sores or lesions have healed.
10. Employee must report known communicable diseases transmissible by hand/mouth contact or in body fluids. They will be excluded from food contact duties until given doctor's release (i.e., Hepatitis A).
11. All injuries must be reported **IMMEDIATELY** to warehouse supervisors or management.
12. Any produce or packaging material that comes in contact with blood or other bodily fluids must be destroyed.
13. Each employee is responsible for the cleanliness of his/her working area and tools.
14. Keep the restroom, rest areas, and restroom facilities clean for others.
15. Dispose of trash properly.
16. Dispose of toilet paper in the toilet.

17. Harvest containers must be kept clean, and may only be used for product, not for trash bins, other storage, etc. They must not be stored, stacked, or placed on the ground.

18. It is the responsibility of each employee to report any violation of company policy to their supervisor.

SOP 4.3 Compliance

Employee Compliance: As stated above all employees are given a copy of the document above during orientation day and are expected to sign and follow the rules established by Rainbow Food Service. Any questions or concerns are to be directed to the Food Safety Manager.

SOP 4.4 Proper Attire

Employees are expected to follow rules established in his/her training booklet and are expected to dress accordingly with their title. Questions are always directed toward a supervisor or the Food Safety Manager. Regardless of the employee's title and role in the company *all* must follow rules when entering the cooler or any working area including hairnets, gloves, etc. Refer to GHP for a summarized list of rules.

SOP 4.5 Food and Drink

All employees are not allowed to eat or drink in the warehouse under any circumstances. This includes water, gum, and any company product. Eating and Drinking is only allowed in designated areas including the break room, and office. Refer to the training packet for more information.

SOP 4.6 Worker Health and Hygiene

A. Disease Control

- Employees are expected to disclose all possibly transmissible diseases at time of hire and are to be excluded from handling product until being given a doctor's approval. Any open sores or lesions are expected to be covered and managed - if not possible then it is the employees' responsibility to notify a manger immediately. The manager is then responsible for either sending an employee home or assigning duties that will not risk infection of product or employees.

B. Cleanliness

- Employees are responsible for maintaining a clean and respectable work environment along with their own personal appearance. Beards are to be trimmed, proper footwear is expected, and employees must dress according to his/her respected position for more information refer to company GHP. Employees must wash hands before entering the warehouse and are expected to wear gloves at all times. If gloves rip the employee is expected to wash/sanitize hands and replace gloves with a fresh pair.

SOP 4.7 Employee Changing Facilities and Restrooms

A. Using Restrooms

- Before entering restrooms, all employees are expected to remove any outer layers including jackets, smocks, hair nets, gloves, etc. Items can be placed on hooks outside the bathroom or in a designated area assigned. Gloves will be discarded upon entry to the restrooms. Before returning to work employees must wash and sanitize hands before exiting. If restrooms are low on supplies then he/she is encouraged to inform a manager so the supplies may be replenished immediately.

B. Hand Washing Rules and Sanitizing

- All employees are expected to wash hands before entering warehouse or handling product. Hands must be washed not only after using restroom but after eating, coughing, sneezing, smoking, handling soiled product, cleaning, etc. Once hands are washed and sanitized then gloves must be used.

SOP 4.8 Storage of Personal Items

Employees are responsible for their belongings and must not bring them into the coolers or any areas with a risk of possible contamination. Belongings should be stored in an individual's vehicle or assigned locker at all times. Items are not to be stored in cooler for any reason. If an employee requires special circumstances then he/she is responsible for communicating so to their respected supervisor. If assigned a locker the employee is responsible for the lock.

Prohibited Items:

- Drugs and Alcohol are not allowed on the premises for any reason and any employee who brings them on company grounds will be terminated immediately. Furthermore, if any employee is discovered to be under the influence of drugs and alcohol then he/she will be sent home immediately with possible disciplinary action including termination.
- Weapons are not allowed on property. If an employee is in possession of a Concealed Weapons Permit then it is his/her responsibility to inform a supervisor at the time of hire. A small knife or box cutter is allowed under manager supervision and discretion.
- Pornography is not allowed on company property. If found it will be destroyed immediately and disciplinary action will follow.

SOP 4.9 Contamination

As previously stated all possible communicable diseases are to be expressed by the employee when hired and any open sores must be covered while in the warehouse. If an employee is injured while working they must be report the injury immediately to a supervisor/manager so the situation can be handled immediately. If there is a possible risk of contamination of product then the acting warehouse manager is responsible for disposing of the soiled product.

Any product that comes into contact with blood or other bodily fluids will be disposed of immediately. All packing materials that come into contact with blood or other bodily fluids will be destroyed. If blood or other bodily fluids contaminate any surface in the warehouse, the warehouse manager is responsible for spraying the affected area with a 5% bleach solution, letting the solution sit on the contaminated surface for a period of 5 minutes, then wiping the solution with disposable paper towels.

SOP 4.10 Training

Members of the Food Safety Team are responsible for training new employees. Before going through training in their respected field each new hire will be given a packet explaining the company's GHP and expectations. The hiring manager is responsible for explaining Proper Hand Washing/Sanitization, Personal Belongings Policy, Proper

Attire, and all expected rules, roles, and responsibilities while employed at Rainbow Food Service. All new hires will be given a walkthrough of the warehouse along with introduction to managers. Existing employees will be retrained on an annual basis using the same criteria and documentation as a new hire.

SOP 4.11 GHP Inspection Policy

According with Good Handling Practices, Rainbow Food Service will use daily inspections to insure employees are following the current Good Handling Practices. These inspections will be conducted by the Food Safety Manager to look for:

- All procedures are being followed.
- All Logs are being maintained and filled out accordingly.
- If an employee is found in violation of GHP or company policies the Food Safety Manager is responsible for informing a manger/supervisor and possible discipline or retraining may be taken.
- A copy of disciplinary action or multiple failed attempts are collected and used for employee review.

If an auditing person or party is at the facility to conduct an inspection, they are expected to follow all visitor rules.

SOP 4.12 GHP Visitor Rules

Visitors are expected to follow the same rules as employees, must sign in when entering the facilities, and the rules are as follows:

1. Visitors will be accompanied by a member of management
2. Visitors will adhere to all posted guidelines
3. Visitors will maintain proper dress and hygiene
    a. Wash hands after using restrooms, eating, smoking and before handling produce
    b. Wear hair nets and gloves where appropriate
4. Visitors will leave the facility in the same condition they found it
5. Photographs and product samples will be taken only under management supervision
6. Visitation to site is verified before admittance to the facility

SOP 4.13 GHP Contractor Rules

All contractors are expected to follow the same rules and regulations as visitors. See SOP 4.12 for a complete set of rules.

FSF 4.1 Employee Orientation Check List
Creation/revision date: 07/23/2020
Revision #:1

Summary of changes in this revision: Added Food Defense to orientation training

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All employees shall be given an orientation to plant operations, worker safety standards, food safety standards, and other necessary issues. Each employee shall review the Food Safety Policies. The employee shall sign and return one copy and retain the second copy for his or her personal records.
Each of the following items shall be discussed, to the satisfaction of the employee and management.

Topic	Employee initials	Supervisor initials
Food Safety policies		
Food Security policies		
Worker Safety policies		
Conditions of employment		
Plant operations		
Work schedule		
Payroll & Pay days		
Parking		
Use of lockers, etc.		
Food Defense		

I have been given the orientation and agree to follow these rules:

Employee's Signature: _____/_____ Date: _____
(Sign) (Print name)

Orientation conducted by:
_____/_____ Date: _____
(Sign) (Print name)

(Review procedures at hiring. Sign two copies of this form -one for employee file, one for employee's records)

1. Employees must wash and sanitize hands before handling produce.
2. Employees must wash and sanitize hands after:
   a. Using the restroom
   b. Taking breaks
   c. Smoking or handling dirty containers, rubbish and other non-food products
   d. Using the telephone
   e. Coughing or sneezing
3. If employees wear gloves while handling produce, gloves must be kept clean and sanitary. Gloves shall not be carried into the toilets. Hairnets must be worn when in the warehouse. Gloves are required when handling produce.
4. Tobacco use is prohibited on Rainbow Food Service property and is prohibited in delivery trucks. Food and drink are allowed only in designated break areas. All medication must be approved by management. Spitting is prohibited in the facility.
5. Fingernails longer than 1/8 inch past the fingertips are not allowed.
6. Infants, toddlers and domestic animals are not allowed in any part of the farm / packinghouse.
7. Items made of glass are prohibited in the production area.
8. Improper hygiene will not be tolerated. Appropriate, clean clothing must be worn at all times. No jewelry except plain wedding bands and Medical Alert bracelets are allowed.
9. Employees should be free of open sores, cuts, or lesions. If an employee has sores, lesions, cuts or open wounds, they must report to the supervisor. Sores or wounds must be covered at all times. Supervisor should determine where the employee may work until the sores or lesions have healed.
10. Employee must report known communicable diseases transmissible by hand/mouth contact or in body fluids. They will be excluded from food contact duties until given doctor's release (i.e., Hepatitis A).
11. All injuries must be reported **IMMEDIATELY** to warehouse Supervisors or Management.
12. Any produce that comes in contact with blood or other bodily fluids must be destroyed.
13. Each employee is responsible for the cleanliness of his/her working area and tools.
14. Keep the restroom, rest areas, and restroom facilities clean for others.
15. Dispose of trash properly.
16. Dispose of toilet paper in the toilet.
17. Harvest containers must be kept clean, and may only be used for product, not for trash bins, other storage, etc. They must not be stored, stacked, or placed on the ground.
18. It is the responsibility of each employee to report any violation of company policy to the supervisor.

I have read the above information and agree to follow these policies in the workplace.

Employee's
Signature: _____ Date: _____

Review conducted by: _____ Date: _____

Sign two original copies – place on in employee's file; give 2nd copy to employee for his/her files.

Reglamento para los Empleados

(Repasa los procedimientos al contratar. Firma dos copias de estas formas - una para el archivo del empleado, una para los documentos personales del empleado.)

1. Empleados se deben lavar y desinfectar las manos antes de reportarse a su estación del trabajo.
2. Empleados se deben lavar y desinfectar las manos después de:
   a. Usar el baño.
   b. El descanso.
   c. Furnar o tocar contenedores sucios, basura, o cualquier product que no sea comida.
   d. Usar el telefono.
   e. Toser o estornudar.
3. Si los empleados utilizan guantes cuando estén tocando el producto, los guantes deben de mantenerse limpios y desinfectados. Los guantes nunca deben de ser metidos en el bano. Es necessario usar guantes y un redecilla cuando los empleados estén en el almacenamiento.
4. No se permite tobaco, comida, bebidas, o medicamentos al estar trabajando ni en ni en el complejo. Está prohibido escupir dentro de las instalaciones.
5. Se prohibe uñas largas - mas de 1/8 pulgada de las punta del dedo.
6. No se permiten bebes, niños chiquitos, ni animales domesticos en áreas de cultivo, cosecha y almacenamiento.
7. No se permiten objectos de vidrio en áreas de almacenamiento.
8. No se tolerara higiene inapropiado. Se debe de usar ropa apropiada y limpia todo el tiempo. No se debe de usar joyería a excepción del anillo de bodas y brazaletes médicos.
9. Empleados deben estar libres de úlceras o lesiones abiertas. Si el empleado tiene úlceras, lesiones, cortaduras, o heridas abiertas, deben ser reportadas al supervisor. Úlceras o heridas siempre deben estar cubiertas. El supervisor debe determinar donde los empleados pueden trabajar hasta que las heridas se curen.
10. El empleado no puede trabajar con una enfermedad contagiosa o transmitible por contacto de boca/mano (ej. Hepatitis *A),* hasta que sea dado de alta por el doctor.
11. Todas las heridas deben ser reportadas **INMEDIATAMENTE** al supervisor.
12. Cualquier producto que tenga contacto con sangre u otros fluidos corporales debe ser reportado al supervisor para disposicion apropiada.
13. Cada empleado es responsable de la limpieza de su área y herramientas de trabajo.
14. Mantener los baños, áreas de decanso, y facilidades de baño limpios para otros.
15. Tirar la basura apropiadamente en los recipientes de basura en la empacadora y del area de trabajo.
16. Tirar el papel higienico apropiadamente en el baño.
17. Los contenedores de producto deben mantenerse limpios, y pueden ser usados solamente para productos, y no como basureros. No pueden ser guardaos, aplilados o colocados en el piso.
18. Es la responsabilidad de cada empleado reportar cualquier violación del reglamento de la compañia al supervisor correspondiente.

He leído la información anterior y me comprometo a seguir el reglamento de la empresa.

Firma de Empleado: _____ Fecha: _____

Revisado por: _____ Fecha: _____

Firma dos copias originales-coloca una en el archivo de empleado; segunda copia al empleado para sus propios documentos.

FSF 4.2 Employee Health, Hygiene, and Sanitation
Creation/revision date: 07/23/2020
Revision # 1

Summary of changes in this revision:
Removed unnecessary procedures – some material not applicable to this facility.

Purpose:
To address employees' health, hygiene, and sanitation habits. Potential risks under this category include microbial, chemical, and physical contamination of the produce, equipment, materials, packaging materials, and facility.

Safety Precautions:

1. Insure equipment, tools, or clothes used or worn by the employees are not a risk for microbial, physical, or chemical contamination.
2. Avoid grouping sick and healthy employees together.
3. Closely monitor employee health, hygiene, and habits.
4. Provide adequate first aid kits.
5. Require a pre-employment health screen or drug test if deemed necessary.

Procedure:
Before starting operations, employees that are in contact with the produce process flow shall adhere to the following:

1. Employees that are showing symptoms of fever, diarrhea, vomiting, sore throat, jaundice (yellow skin and eyes), boils, sores, infected wounds, open lesions, etc., must report such conditions to their supervisor, and must be excluded from exposed product areas.
2. Employees shall wash their hands before starting work, before returning from breaks, after using toilets, sneezing or coughing, or whenever hands may become contaminated.
3. Hand sanitizers may be used to supplement thorough handwashing but shall not be used as a substitute.
4. Employees shall exhibit good personal grooming and cleanliness.
5. Employees and Visitors shall wear gloves before handling produce in the warehouse. Gloves are stored in the small shipping desk next to door 5.
6. Employees and Visitors shall wear hairnets upon entry into the warehouse and shall not remove them unless in a break area or entering the restroom. Beard nets are required in the processing rooms.
7. Employees shall not wear makeup, false nails, lotion or perfume, false eyelashes, nail polish, or any other cosmetic substance that might contaminate the product or packing materials.

8. Employees shall start each workday with clean clothing. Sleeveless tops; open-toed shoes; and ragged, torn, or excessively patched clothing shall not be allowed. Full length pants are required for all employees and visitors entering the warehouse.
9. Employees shall empty shirt pockets of all loose items that may fall into produce, packing materials, or onto food-contact surfaces.
10. Employees and Visitors shall not wear **any jewelry other than a plain wedding band** while on the job.
11. Employees are responsible for keeping gloves, aprons, and other protective clothing clean and sanitary. Protective clothing shall remain at the workstation or be placed in the designated storage area when not in use.
12. No Eating, drinking, chewing, spitting, sneezing, and coughing is allowed where these activities may contribute to contamination of the product, food-contact surfaces or packing materials.
13. Employee's personal belongings, clothes, etc., shall be stored in the designated area away from exposed produce.

FSF 4.3 Hand Washing
Creation/revision date: 07/24/2020
Revision # 2

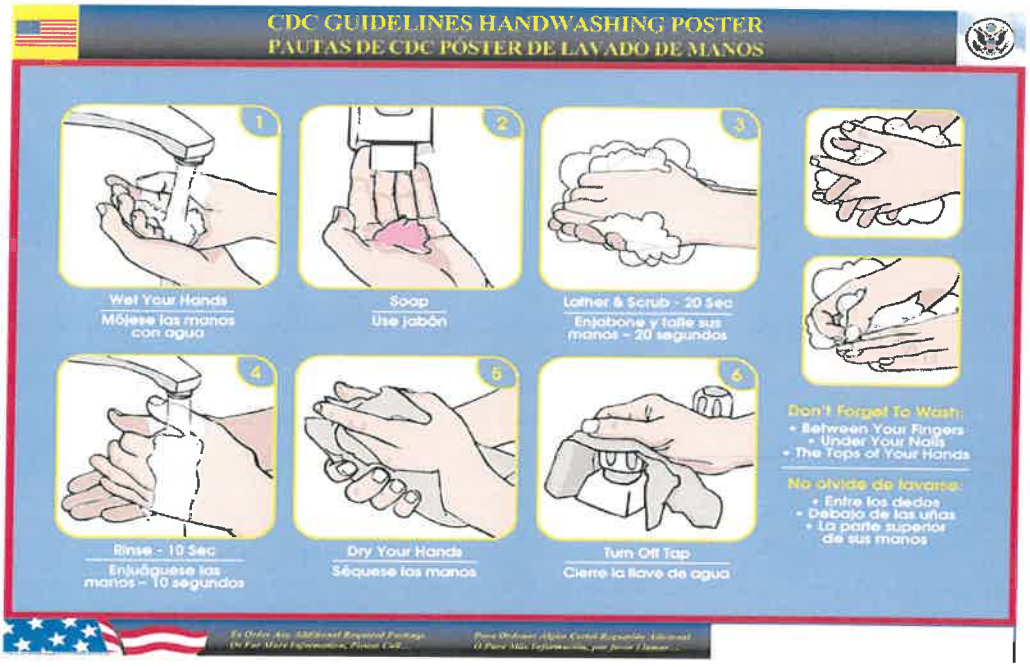
Summary of changes in this revision:
Replaced outdated sections with current procedures.

Purpose:
To ensure that employees properly wash and sanitize their hands. Unclean hands increase risks of microbial, chemical, and physical contamination of produce, equipment, materials, packing material, etc.

Safety Precautions:

1. Provide potable water for hand washing.
2. If hot water is available, use it, but avoid scalding

Equipment Requirements:
1. Properly designed wash basins with adequate drainage
2. Potable water
3. Soap
4. Disposable paper towels
5. Sanitizers


CDC GUIDELINES HANDWASHING POSTER
PAUTAS DE CDC PÓSTER DE LAVADO DE MANOS
1
Wet Your Hands
Mójese las manos con agua
2
Soap
Use jabón
3
Lather & Scrub - 20 Sec
Enjabone y talle sus manos - 20 segundos
4
Rinse - 10 Sec
Enjuáguese las manos - 10 segundos
5
Dry Your Hands
Séquese las manos
6
Turn Off Tap
Cierre la llave de agua
Don't Forget To Wash:
• Between Your Fingers
• Under Your Nails
• The Tops of Your Hands
No olvide de lavarse:
• Entre los dedos
• Debajo de las uñas
• La parte superior de sus manos

Procedure:
Before starting work, returning from breaks, after using the restroom, after rendering first aid, or whenever hands may have become contaminated, such as through coughing or sneezing, employees shall:

1. Wet the hands with potable running water. Use hot water if available.
2. Apply soap.
3. Rub hands together vigorously for at least 20 seconds, being sure to clean the wrist, forearm, under fingernails, and between fingers.
4. Rinse the hands thoroughly under potable running water.
5. Dry the hands with disposable paper towels.
6. Where contact with door handles, doorknobs, or spigots may contaminate freshly washed hands, paper towels should be used to handle these items.
7. Place the used disposable paper towels into the trashcan or bag.
8. Do not handle clean, sanitary gloves, aprons or other protective clothing with unclean hands.
9. Do not use hand sanitizers until the hands have been thoroughly washed in the manner described above.

Facility management and the maintenance department shall insure that:

1. Signs advising workers of company health and hygiene policies are prominently posted.
2. Signs advising workers to wash hands before returning to work are posted inside and outside restrooms, break and lunchrooms, and at other appropriate locations throughout the facility.
3. Hand washing facilities are properly constructed, drained, lighted, stocked, and maintained.
4. Hand washing stations are of adequate number for the employees on site.
5. Hand washing stations are designed to drain waste water in a way as not to be a source of contamination.
6. Hand washing policies are closely monitored and conscientiously enforced.

FSF 4.4 Lockers and Break Rooms

FSF 4.4 Break Areas

Creation/revision date: 07/24/20

Revision # 1

Summary of changes in this revision:

Purpose:

To minimize the risk of microbial, physical, and chemical contamination of the produce, packaging material, equipment, etc., while employees are coming into the packinghouse, using assigned locker rooms, and taking breaks. To avoid the attraction of pests into the packinghouse due to trash, leftover food, cigarette residues, etc.

Safety Precautions:

1. Ensure all break areas and lunchrooms are clear of personnel before cleaning.
2. Use face protection (full-face shields or goggles) during handling of cleaning or sanitizing solutions, and/or when using compressed air.
3. Wear personal protective equipment appropriate for the job. This may include stickers, gloves, boots, and hard protective headwear.
4. Follow chemical-use labeling. Never mix chemicals prior to supervisor consent.
5. Make certain that equipment is de-energized, depressurized, and at ambient conditions before attempting cleaning or repairs. Unplug all electrical cords.
6. Cover exposed motors, wiring, and other electrical components with plastic bags. These bags shall be removed before components are returned to service. **WARNING**: Product wrapping and packing materials are not acceptable for covering electrical components.
7. Rainbow Food Service employees do not use any harmful chemicals or cleaner compounds however if this practice changes there will be an updated policy with proper instructions for employee safety.

Equipment Requirements:

1. Brushes
2. Mops
3. Mop buckets
4. Bright yellow plastic floor signs
5. Trash cans with liners

6. Dumpsters

Procedure:

1. Locker and break rooms shall be located so as to avoid contamination of product or package storage or handling areas.
2. Lockers and break areas shall be properly illuminated.
3. Lockers, break rooms and surrounding areas shall be clean and sanitized before employees arrive for work.
4. Locker and break rooms shall be cleaned after each use. Food residues, containers, and trash are to be removed from tabletops, floors, and any other area where they may attract insects and other pests.
5. Tabletops and floors shall be washed and sanitized after each lunch break.
6. Employees shall place their personal belongings into their assigned lockers. Employees shall not bring obviously contaminated items into the locker room or into the facility.
7. Food inside sealed containers may be placed inside the lockers. Unsealed food containers or loose food items shall not be placed inside lockers, or on any surface inside the facility. Preferred storage of food is outside the facility.
8. The tops of lockers are not to be used for storage and shall be kept clean and sanitary.
9. No food or beverage is allowed outside the lunchroom. Eating at the workstation or in any place where product or packaging may become contaminated is strictly prohibited.
10. The dumpster or other container that receives trash or food residues shall be kept covered at all times. In addition to being emptied at least once each day, these containers should be cleaned and sanitized frequently.
11. All the cleaning and sanitizing tools used to clean and sanitize lockers, breakrooms, and lunchrooms shall be identified as such by a color code. They shall be used exclusively in these areas.
12. Worker health, hygiene, sanitation, and hand washing guidelines shall be enforced at all times.
13. Fruit Dynamics is responsible for the shared break area. Fruit Dynamics is responsible for training of sanitation staff.

FSF 4.5 First Aid
Creation/revision date 07/25/2018
Revision # 0

Summary of changes in this revision:

Purpose:
To ensure that persons who become ill or who are injured on the job are properly treated and do not pose a biological, chemical, or physical contamination threat to coworkers or to produce

Safety Precautions:

1. Be sure that your hands are clean and sanitary when performing first aid.
2. To avoid contaminating yourself with blood from an open wound, always wear the rubber glove included in the first aid kit.
3. DO NOT dispose of materials used in first aid treatment in trash receptacles. Use a black plastic trash bag and immediately place in the dumpster.

Equipment Requirements:
First Aid kit contents shall include at least the following items:
1. Elastic and adhesive bandages
2. Burn cream
3. Antibiotic ointment
4. Pain relief products
5. Cold pack
6. Sterile gloves
7. Forceps
8. Scissors
9. Gauze pads
10. Alcohol pads
11. Iodine pads
12. Eye washes and eye pads
13. Dressing
14. Tourniquet
15. Ammonia inhalant
16. Sting relief ampoule
17. Personal protection kit

Procedure:

1. Direct your employees to perform the daily operational activities as safely as possible.
2. Ensure your employees are healthy and follow good personal hygiene and grooming practices.
3. Provide periodic first aid training for supervisory staff to ensure that at least one person on each shift or crew is familiar with proper procedures.
4. Provide a fully stocked first aid kit.
5. First aid kit should be within quick easy reach of the work area.
6. The complexity of the facility and the number of employees will determine the number of first aid kits needed.
7. Employees who become ill or who are injured on the job shall be immediately removed from contact with unprotected produce, food contact surfaces, and packing materials.
8. The person responsible for performing first aid shall assist the sick or injured employee immediately, taking adequate precautions to preclude contaminating the other first aid items, coworkers, exposed product, packaging, or food contact surfaces if possible. The health and safety of the employees shall be the top priority.
9. Any produce or packing materials contaminated through personal illness or injury shall be immediately discarded. Please see SOP 4.9 for contaminated product disposal.
10. Food contact surfaces that become contaminated through personal illness or injury shall be emptied, cleaned, and sanitized before being used for food items again.
11. After assisting the sick or injured employee, the first aid provider shall wash and sanitize his or her hands, following Hand Washing & Sanitizing.
12. In the event of serious injury or other medical emergency situation, the employee shall be taken to a hospital.
13. Provisions of Employee Health, Hygiene, And Sanitation shall be enforced at all times.

Bid Sheet

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Item Cost, for purposes of bid evaluation, will be based on vendor's landed cost or the cost for the same item (Items 1 - 75) as reported in the US Wholesale (Terminal) Market Price Report published for Miami, FL on November 3, 2021 by the USDA.

Item #	Item Name	Description	Pack size	Unit of Measure	Estimated Quantity	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost
1	Apples	Red or Golden Delicious. Firm U.S. #1 Fancy or other sweet type apple equal or better that are in season at a lower cost.	125/cs	case	55	$ 18.90	$ 2.50	$ 21.40	$ 1,177.00
2	Apples	Red or Golden Delicious. Firm U.S. #1 Fancy or other sweet type apple equal or better that are in season at a lower cost. Pre-packaged 1/2 cup equivalent.	100 bags of 2 oz. pre-sliced	case	238	$ 19.25	$ 2.50	$ 21.75	$ 5,176.50
3	Bananas	Standard: U.S. #1 Dole or approved equivalent.	100/cs	case	54	$ 10.65	$ 2.50	$ 13.15	$ 710.10
4	Bananas	Standard: U.S. #1 Dole or approved equivalent.	per lb	lb	57	$ 0.26	$ 2.50	$ 2.76	$ 157.32
5	Bananas	Petite. U.S. #1 Dole or approved equivalent.	150/cs	case	1	$ 14.50	$ 2.50	$ 17.00	$ 17.00
6	Blueberries	Fresh, U.S.#1 or better	12/6oz/case	case	1	$ 11.85	$ 2.50	$ 14.35	$ 14.35
7	Broccoli	Bunches/Crowns: U.S. Fancy #1 Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible.	14 bunches/cs	case	1	$ 18.00	$ 2.50	$ 20.50	$ 20.50
8	Broccoli	Bunches/Crowns: U.S. Fancy #1 Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible.	each	bunch	1	$ 1.28	$ 2.50	$ 3.78	$ 3.78
9	Broccoli	Florets: Clean and cut 1-1 ½ inch broccoli florets with stem. Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible. U.S. #1.	4/3# bags/case	case	42	$ 15.75	$ 2.50	$ 18.25	$ 766.50
10	Broccoli	Florets: Clean and cut 1-1 ½ inch broccoli florets with stem. Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible. U.S. #1.	3# bag	bag	1	$ 3.93	$ 2.50	$ 6.43	$ 6.43
11	Cantaloupe	Whole: U.S. #1.	12 each/cs	case	1	$ 16.50	$ 2.50	$ 19.00	$ 19.00
12	Cantaloupe	Whole: U.S. #1.	each	each	1	$ 1.37	$ 2.50	$ 3.87	$ 3.87
13	Carrots	Whole: U.S. #1 or better. Firm crisp texture with smooth exterior, orange to orange red in color.	50lb/cs	case	1	$ 14.80	$ 2.50	$ 17.30	$ 17.30
14	Carrots	Whole: U.S. #1 or better. Firm crisp texture with smooth exterior, orange to orange red in color.	per lb	lb	1	$ 0.29	$ 2.50	$ 2.79	$ 2.79
15	Carrots	Sticks: U.S. #1, Crisp carrot sticks. Color should be vibrant orange to red-orange. Carrots should be no more than three inches long and ½ inch in diameter.	4/5lb/cs	case	1	$ 22.00	$ 2.50	$ 24.50	$ 24.50
16	Carrots	Sticks: U.S. #1, Crisp carrot sticks. Color should be vibrant orange to red-orange. Carrots should be no more than three inches long and ½ inch in diameter.	5lb bag	bag	1	$ 5.50	$ 2.50	$ 8.00	$ 8.00

Bid Sheet

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17	Carrots	Mini (Baby): U.S. #1, Miniature crisp carrots, washed, pre-packed individual bags. Baby carrots should be no more than two inches long and ½ inch in diameter.	100 - 2oz. bags/cs	case	325	$ 23.95	$ 2.50	$ 26.45	$ 8,596.25
18	Cauliflower	U.S. #1, White, firm, no discoloration. Individually wrapped.	head	head	1	$ 1.50	$ 2.50	$ 4.00	$ 4.00
19	Cauliflower	Florets: U.S. #1 Pre-trimmed and washed, white, firm, no discoloration.	2/3# bags/case	case	1	$ 11.00	$ 2.50	$ 13.50	$ 13.50
20	Cauliflower	Florets: U.S. #1 Pre-trimmed and washed, white, firm, no discoloration.	3# bags	bag	1	$ 5.50	$ 2.50	$ 8.00	$ 8.00
21	Celery	Sticks: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	4/5# bags/cs	case	55	$ 24.00	$ 2.50	$ 26.50	$ 1,457.50
22	Celery	Sticks: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	5# bag	bag	1	$ 6.00	$ 2.50	$ 8.50	$ 8.50
23	Celery	Stalk U.S. #1 celery	3 stalks/bag	bag	20	$ 2.25	$ 2.50	$ 4.75	$ 95.00
24	Celery	Stalk U.S. #1 celery	stalk	each	1	$ 0.75	$ 2.50	$ 3.25	$ 3.25
25	Celery	Sticks, prepackaged: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	100/2oz Prepackaged to yield 1/2 cup portion	case	1	$ 26.85	$ 2.50	$ 29.35	$ 29.35
26	Cole Slaw dry mix	Shredded white cabbage blended with carrots and red cabbage. Packed and ready to mix with Cole Slaw dressing. Ten-day shelf life from date of delivery.	4/5# bags/cs	case	1	$ 14.50	$ 2.50	$ 17.00	$ 17.00
27	Cole Slaw dry mix	Shredded white cabbage blended with carrots and red cabbage. Packed and ready to mix with Cole Slaw dressing. Ten-day shelf life from date of delivery.	5# bags	bag	1	$ 3.62	$ 2.50	$ 6.12	$ 6.12
28	Cucumbers	U.S. #1, Small or U.S. Fancy. Fresh (washing, slicing type). Small size 1 ½ inches to 2 inches diameter.	per lb	lb	800	$ 0.26	$ 2.50	$ 2.76	$ 2,208.00
29	Grapes	Bulk U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	18 lbs/case	case	49	$ 17.90	$ 2.50	$ 20.40	$ 999.60

Bid Sheet

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30	Grapes	Bulk U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	per lb	lb	1	$ 0.99	$ 2.50	$ 3.49	$ 3.49
31	Grapes	Prepacked: U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	50/ 2oz Prepackaged to yield 1/2 cup portion	case	1	$ 18.90	$ 2.50	$ 21.40	$ 21.40
32	Honeydew	US #1	6 melons/case	case	1	$ 10.65	$ 2.50	$ 13.15	$ 13.15
33	Honeydew	US #1	each	each	1	$ 1.77	$ 2.50	$ 4.27	$ 4.27
34	Kale	U.S. #1, Dark green, curly leaves, young, tender. To be used as garnish.	bunch	bunch	1	$ 0.65	$ 2.50	$ 3.15	$ 3.15
35	Lemon	U.S. Choice or better, 165 size	dozen	dozen	1	$ 34.00	$ 2.50	$ 36.50	$ 36.50
36	Lettuce, Iceberg	U.S. fancy, U.S. #1.	24 heads/case	case	24	$ 29.00	$ 2.50	$ 31.50	$ 756.00
37	Lettuce, Iceberg	U.S. fancy, U.S. #1.	each	head	1	$ 1.20	$ 2.50	$ 3.70	$ 3.70
38	Lettuce, Shredded	U.S. #1, 1/8 shredded. The product shall contain high quality iceberg lettuce. The produce shall be clean, ready to eat, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	4/5# bags/cs	case	15	$ 14.85	$ 2.50	$ 17.35	$ 260.25
39	Lettuce, Shredded	U.S. #1, 1/8 shredded. The product shall contain high quality iceberg lettuce. The produce shall be clean, ready to eat, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	5# bags	bag	1	$ 3.71	$ 2.50	$ 6.21	$ 6.21
40	Lettuce, Chopped w/ Color	The product should contain 90% high quality iceberg lettuce 5% red cabbage and 5% carrot. The produce shall be clean, ready to use, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	4/5# bags/cs	case	2	$ 16.70	$ 2.50	$ 19.20	$ 38.40
41	Lettuce, Chopped w/Color	The product should contain 90% high quality iceberg lettuce 5% red cabbage and 5% carrot. The produce shall be clean, ready to use, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	5# bag	bag	1	$ 4.17	$ 2.50	$ 6.67	$ 6.67
42	Lettuce, Green leaf	U.S. #1, 6" min. leaf	24 bunches/ cs	case	1	$ 18.00	$ 2.50	$ 20.50	$ 20.50
43	Lettuce, Green leaf	U.S. #1, 6" min. leaf	bunch	bunch	1	$ 0.75	$ 2.50	$ 3.25	$ 3.25
44	Lettuce, Romaine	U.S. #1, Green	24 bunches/ cs	case	32	$ 23.20	$ 2.50	$ 25.70	$ 822.40
45	Lettuce, Romaine	U.S. #1, Green	each	head	150	$ 0.96	$ 2.50	$ 3.46	$ 519.00
46	Nectarines	U.S. #1 or better. (in season)	90 count/cs	case	1	$ 21.00	$ 2.50	$ 23.50	$ 23.50
47	Onions, Yellow	U.S. #1 Jumbo, 3" and up in Diameter	50 lbs case	case	1	$ 13.00	$ 2.50	$ 15.50	$ 15.50
48	Onions, Yellow	U.S. #1 Jumbo, 3" and up in Diameter	per lb	lb	70	$ 0.26	$ 2.50	$ 2.76	$ 193.20
49	Onions, Red	U.S. #1 Jumbo, 3" and up in diameter.	25 lb cs	case	1	$ 10.85	$ 2.50	$ 13.35	$ 13.35
50	Onions, Red	U.S. #1 Jumbo, 3" and up in diameter.	per lb	lb	20	$ 0.43	$ 2.50	$ 2.93	$ 58.60

Bid Sheet

ORIGINAL

51	Oranges	U.S. Fancy. Seasonal varieties.	100-113 count/cs	case	30	$ 18.65	$ 2.50	$ 21.15	$	634.50
52	Peaches	Freestone (in season) peaches, extra #1 or better.	90/cs	case	1	$ 21.00	$ 2.50	$ 23.50	$	23.50
53	Peppers, Green	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	25 lb cs	case	1	$ 10.85	$ 2.50	$ 13.35	$	13.35
54	Peppers, Green	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	per lb	lb	40	$ 0.43	$ 2.50	$ 2.93	$	117.20
55	Peppers, Red	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	25 lb cs	case	1	$ 13.00	$ 2.50	$ 15.50	$	15.50
56	Peppers, Red	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	per lb	lb	50	$ 0.52	$ 2.50	$ 3.02	$	151.00
57	Pineapple	Whole with green top, rich yellow in coloring. Cylindrical shape (to look and smell good for merchandising). U.S. #1, Hawaiian / Costa Rican. Size: 3 to 4 pounds.	6 each/cs	case	1	$ 9.00	$ 2.50	$ 11.50	$	11.50
58	Pineapple	Whole with green top, rich yellow in coloring. Cylindrical shape (to look and smell good for merchandising). U.S. #1, Hawaiian / Costa Rican. Size: 3 to 4 pounds.	each	each	1	$ 1.50	$ 2.50	$ 4.00	$	4.00
59	Plums	Purple, red or black, U.S. #1 or better (in season)	150 count/cs	case	1	$ 23.00	$ 2.50	$ 25.50	$	25.50
60	Potatoes	White, Idaho, Baking, U.S. #1	50lb/cs, 80 count	case	5	$ 12.00	$ 2.50	$ 14.50	$	72.50
61	Potatoes	White, Idaho, Baking, U.S. #1	per lb, 80 count	lb	1	$ 0.24	$ 2.50	$ 2.74	$	2.74
62	Spinach	Fresh (washed). Trimmed and cleaned, packed in cellophane bags. U.S. #1.	10 oz./bag	bag	100	$ 1.60	$ 2.50	$ 4.10	$	410.00
63	Squash	U.S. #1 or better, yellow crookneck, yellow straightneck, zucchini.	per lb	lb	25	$ 0.45	$ 2.50	$ 2.95	$	73.75
64	Strawberries	Fresh U.S. #1. (In season).	8/1#/flat	flat	1	$ 10.90	$ 2.50	$ 13.40	$	13.40
65	Strawberries	Fresh U.S. #1. (In season).	1# container	container	1	$ 1.36	$ 2.50	$ 3.86	$	3.86
66	Sweet Potatoes	Fresh, baking, cleaned, and free from blemishes. U.S. #1.	per lb	lb	1	$ 0.35	$ 2.50	$ 2.85	$	2.85
67	Tangelos	U.S. #1, Honeybell	100 count/cs	case	1	$ 25.00	$ 2.50	$ 27.50	$	27.50
68	Tangerines	U.S. #1, size 2 ½" diameter. (Seasonal varieties)	100 count/cs	case	1	$ 18.00	$ 2.50	$ 20.50	$	20.50
69	Tomatoes	U.S. #1. Color: red. Size 6 X 6. Fresh globe.	25lb/cs	case	25	$ 11.80	$ 2.50	$ 14.30	$	357.50
70	Tomatoes	U.S. #1. Color: red. Size 6 X 6. Fresh globe.	per lb	lb	1	$ 0.47	$ 2.50	$ 2.97	$	2.97
71	Tomatoes, Cherry or Grape	Fresh. Color: red, firm ripe. U.S. #1.	12 pints/flat	flat	1	$ 8.00	$ 2.50	$ 10.50	$	10.50
72	Tomatoes, Cherry or Grape	Fresh. Color: red, firm ripe. U.S. #1.	pint	pint	110	$ 0.66	$ 2.50	$ 3.16	$	347.60
73	Tomatoes, Plum	U.S. #1. Fresh. Color: red, firm ripe.	25lb/cs	case	1	$ 15.00	$ 2.50	$ 17.50	$	17.50
74	Tomatoes, Plum	U.S. #1. Fresh. Color: red, firm ripe.	per lb	lb	25	$ 0.60	$ 2.50	$ 3.10	$	77.50
75	Watermelon	Whole. Seedless. Minimum 14#. U.S. #1 or better.	each	each	1	$ 2.45	$ 2.50	$ 4.95	$	4.95
								Annual Total	$	26,835.17

Company Name: Rainbow Produce of Gainesville

Bidder's Signature: Aglh Bitterman

Bid Sheet

ORIGINAL

Printed Name/Title:	Ashleigh Brittenham General Manager

Bid Sheet Certification

Bidders shall complete the Bid Sheet in Excel format and submit on a thumb drive in Excel format. Bidders shall also print a hard copy of the Bid Sheet and include a signed Bid Sheet with their submittal.

Provide two points of contact for ordering and customer service:

1) Name: Ashleigh Brittenham
   Phone #: 239-938-6988
   Emergency Phone #: 352-377-7644

2) Name: Cat Guthrie
   Phone #: 352-377-7644
   Emergency Phone #: 352-219-7130

Vendor Acknowledgement and Approval

I certify that this bid is made without prior understanding, agreement or connection with any corporation, firm or person submitting a bid for the same materials, supplies, equipment or service, and in all respects fair and without collusion or fraud. The following information, including an authorized representative signature, is required to be submitted with your bid in order to be considered for evaluation and award. The person signing below acknowledges and agrees with all proposed information as submitted and has the authorization of the said company to enter into a contractual agreement with the St. Johns County School District for the purposes as proposed and described herein.

Company Name: Rainbow Produce of Gainesville

Authorized Signature: Ashleigh Brittenham

Print Name: Ashleigh Brittenham

Date: 11/15/21

Agenda Item Details

Meeting	Dec 14, 2021 - REGULAR SCHOOL BOARD MEETING
Category	Q. Finance - Consent
Subject	12. Request for Approval of Bid #2021-28, Fresh Produce
Access	Public
Type	Action (Consent)
Recommended Action	Approval of Bid #2021-28, Fresh Produce
Goals	GF-4 Maximize Resources

Public Content

Background Information:
The District's Food and Nutrition Services department is responsible for providing meals to students, with fresh fruit and vegetables playing a significant role. This bid provides the District a method to purchase all fresh produce not obtained through the Fresh Fruit and Vegetables Order Receipt System (FFAVORS). Cost for fresh produce will be based on the vendor's landed cost, or the cost of the same item as reported in the U.S. Wholesale (Terminal) Market Price Report published for Miami, Florida by the USDA. The lesser of the two will be used to calculate weekly pricing. The fixed delivery fee will remain firm for the first year. Director for Food Services Sean Prevatt, concurs with the recommendation.

Educational Impact:
Well-nourished students can start and sustain their day with nutritious food which enables them to concentrate, participate, and learn more effectively.

Strategic Plan Impact:
Supports the District's mission statement by providing appropriate nutrition to help students master all academic standards.

Fiscal Impact:
Funding for the purchase of these items is included in the budget of the food service department.

Recommendation:
Request for approval of Bid #2021-28 Fresh Produce to Rainbow Produce of Gainesville for the period of January 1, 2022 through June 30, 2024.

Action Required:
Approval of the Superintendent's recommendation.

Drafted, reviewed and submitted by:
Patrick Snodgrass, CPSM, Director of Purchasing
Gretchen Saunders, Chief Financial Officer
Michael Degutis, Chief of Staff

Sincerely,
Tim Forson

Superintendent of Schools

Bid #2021-28 Fresh Produce December 2021.pdf (523 KB)

Administrative Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Most of the items listed under the consent agenda have gone through Board subcommittee review and recommendation. Documentation concerning these items has been provided to all Board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Workflow

Workflow	Nov 17, 2021 11:10 AM :: Submitted by Wendy Wilson. Routed to Wendy Wilson for approval. Nov 17, 2021 11:10 AM :: Approved by Wendy Wilson. Routed to Patrick Snodgrass for approval. Nov 17, 2021 1:13 PM :: Approved by Patrick Snodgrass. Routed to Carolyn Johnson for approval. Nov 19, 2021 11:02 AM :: Approved by Carolyn Johnson. Routed to Gretchen Saunders for approval. Nov 22, 2021 6:12 AM :: Approved by Gretchen Saunders. Routed to Mike Degutis for approval. Nov 22, 2021 10:32 AM :: Approved by Mike Degutis. Routed to Gina Fallica for approval. Dec 2, 2021 8:31 PM :: Approved by Gina Fallica. Routed to Tim Forson for approval. Dec 8, 2021 1:21 PM :: Final approval by Tim Forson

Last Modified by Tim Forson on December 8, 2021

Tim Forson
Superintendent of Schools

40 Orange Street
St. Augustine, Florida 32084
(904) 547-7500
www.stjohns.k12.fl.us

SCHOOL BOARD

Beverly Slough
District 1

Anthony E. Coleman Sr.
District 2

Bill Mignon
District 3

Kelly Barrera
District 4

Patrick Canan
District 5

November 17, 2021

MEMORANDUM

TO: Patrick Snodgrass, Director of Purchasing

FROM: Sean Prevatt, Director of Food and Nutrition Services

RE: Bid #2021-28 Fresh Produce

Upon review of Bid #2021-28 Fresh Produce Tab Sheet, we agree with the Purchasing Department's recommendation to award Rainbow Produce of Gainesville.

Thank you for your consideration.

SP/mjl

Tabulation Sheet

						The Garden Wholesale, Inc.				Rainbow Produce of Gainesville			
Item #	Item Name	Description	Pack size	Unit of Measure	Estimated Quantity	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost
1	Apples	Red or Golden Delicious. Firm U.S. #1 Fancy or other sweet type apple equal or better that are in season at a lower cost.	125/case	case	55	$28.75	$6.50	$35.25	$1,938.75	$18.90	$2.50	$21.40	$1,177.00
2	Apples	Red or Golden Delicious. Firm U.S. #1 Fancy or other sweet type apple equal or better that are in season at a lower cost. Pre-packaged 1/2 cup equivalent.	100 bags of 2 oz. pre-sliced	case	238	$22.50	$6.50	$29.00	$6,902.00	$19.25	$2.50	$21.75	$5,176.50
3	Bananas	Standard: U.S. #1 Dole or approved equivalent.	100/case	case	54	$16.75	$6.50	$23.25	$1,255.50	$10.65	$2.50	$13.15	$710.10
4	Bananas	Standard: U.S. #1 Dole or approved equivalent.	per lb	lb	57	$0.40	$6.50	$6.90	$393.30	$0.26	$2.50	$2.76	$157.32
5	Bananas	Petite. U.S. #1 Dole or approved equivalent.	150/case	case	1	$17.75	$6.50	$24.25	$24.25	$14.50	$2.50	$17.00	$17.00
6	Blueberries	Fresh, U.S.#1 or better	12/6oz/ case	case	1	$19.00	$6.50	$25.50	$25.50	$11.85	$2.50	$14.35	$14.35
7	Broccoli	Bunches/Crowns: U.S. Fancy #1 Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible.	14 bunches/ case	case	1	$21.37	$6.50	$27.87	$27.87	$18.00	$2.50	$20.50	$20.50
8	Broccoli	Bunches/Crowns: U.S. Fancy #1 Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible.	each	bunch	1	$1.53	$6.50	$8.03	$8.03	$1.28	$2.50	$3.78	$3.78
9	Broccoli	Florets: Clean and cut 1-1 ½ inch broccoli florets with stem. Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible. U.S. #1.	4/3# bags/case	case	42	$23.84	$6.50	$30.34	$1,274.28	$15.75	$2.50	$18.25	$766.50
10	Broccoli	Florets: Clean and cut 1-1 ½ inch broccoli florets with stem. Product shall be fresh and free from wilt. It shall be dark green, crisp with compact cluster of small flower buds. No yellow color visible. U.S. #1.	3# bag	bag	1	$5.02	$6.50	$11.52	$11.52	$3.93	$2.50	$6.43	$6.43
11	Cantaloupe	Whole: U.S. #1.	12 each/ case	case	1	$26.61	$6.50	$33.11	$33.11	$16.50	$2.50	$19.00	$19.00
12	Cantaloupe	Whole: U.S. #1.	each	each	1	$2.22	$6.50	$8.72	$8.72	$1.37	$2.50	$3.87	$3.87
13	Carrots	Whole: U.S. #1 or better. Firm crisp texture with smooth exterior, orange to orange red in color.	50lb/cs	case	1	$18.00	$6.50	$24.50	$24.50	$14.80	$2.50	$17.30	$17.30
14	Carrots	Whole: U.S. #1 or better. Firm crisp texture with smooth exterior, orange to orange red in color.	per lb	lb	1	$0.65	$6.50	$7.15	$7.15	$0.29	$2.50	$2.79	$2.79
15	Carrots	Sticks: U.S. #1, Crisp carrot sticks. Color should be vibrant orange to red-orange. Carrots should be no more than three inches long and ½ inch in diameter.	4/5lb/case	case	1	$26.11	$6.50	$32.61	$32.61	$22.00	$2.50	$24.50	$24.50
16	Carrots	Sticks: U.S. #1, Crisp carrot sticks. Color should be vibrant orange to red-orange. Carrots should be no more than three inches long and ½ inch in diameter.	5lb bag	bag	1	$6.53	$6.50	$13.03	$13.03	$5.50	$2.50	$8.00	$8.00
17	Carrots	Mini (Baby): U.S. #1, Miniature crisp carrots, washed, pre-packed individual bags. Baby carrots should be no more than two inches long and ½ inch in diameter.	100 - 2oz. bags/case	case	325	$23.33	$6.50	$29.83	$9,694.75	$23.95	$2.50	$26.45	$8,596.25
18	Cauliflower	U.S. #1, White, firm, no discoloration. Individually wrapped.	head	head	1	$1.86	$6.50	$8.36	$8.36	$1.50	$2.50	$4.00	$4.00
19	Cauliflower	Florets: U.S. #1 Pre-trimmed and washed, white, firm, no discoloration.	2/3# bags/case	case	1	$15.43	$6.50	$21.93	$21.93	$11.00	$2.50	$13.50	$13.50
20	Cauliflower	Florets: U.S. #1 Pre-trimmed and washed, white, firm, no discoloration.	3# bags	bag	1	$7.72	$6.50	$14.22	$14.22	$5.50	$2.50	$8.00	$8.00
21	Celery	Sticks: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	4/5# bags/ case	case	55	$25.49	$6.50	$31.99	$1,759.45	$24.00	$2.50	$26.50	$1,457.50
22	Celery	Sticks: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	5# bag	bag	1	$6.37	$6.50	$12.87	$12.87	$6.00	$2.50	$8.50	$8.50
23	Celery	Stalk U.S. #1 celery	3 stalks/bag	bag	20	$2.86	$6.50	$9.36	$187.20	$2.25	$2.50	$4.75	$95.00
24	Celery	Stalk U.S. #1 celery	stalk	each	1	$0.95	$6.50	$7.45	$7.45	$0.75	$2.50	$3.25	$3.25

Tabulation Sheet

Item #	Item Name	Description	Pack size	Unit of Measure	Estimated Quantity	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost
25	Celery	Sticks, prepackaged: Celery sticks shall be made from washed, U.S. #1 celery. Celery sticks should be crisp and moist. The sticks shall be vacuum packed in breathable bags. The celery shall be cut into pieces of approximately 3 inches. The products shall be made from the bottom of stalks only and be free from tough strings, discoloration, leaves, small branched ends and free of excessive moisture.	100/2oz Prepackaged to yield 1/2 cup portion	case	1	$37.00	$6.50	$43.50	$43.50	$26.85	$2.50	$29.35	$29.35
26	Cole Slaw dry mix	Shredded white cabbage blended with carrots and red cabbage. Packed and ready to mix with Cole Slaw dressing. Ten-day shelf life from date of delivery.	4/5# bags/case	case	1	$16.80	$6.50	$23.30	$23.30	$14.50	$2.50	$17.00	$17.00
27	Cole Slaw dry mix	Shredded white cabbage blended with carrots and red cabbage. Packed and ready to mix with Cole Slaw dressing. Ten-day shelf life from date of delivery.	5# bags	bag	1	$4.20	$6.50	$10.70	$10.70	$3.62	$2.50	$6.12	$6.12
28	Cucumbers	U.S. #1, Small or U.S. Fancy. Fresh (washing, slicing type). Small size 1 ½ inches to 2 inches diameter.	per lb	lb	800	$0.30	$6.50	$6.80	$5,440.00	$0.26	$2.50	$2.76	$2,208.00
29	Grapes	Bulk U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	18 lbs/case	case	49	$22.35	$6.50	$28.85	$1,413.65	$17.90	$2.50	$20.40	$999.60
30	Grapes	Bulk U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	per lb	lb	1	$1.24	$6.50	$7.74	$7.74	$0.99	$2.50	$3.49	$3.49
31	Grapes	Prepacked: U.S. Ex fcy. Firm, tender, sweet, Style: Seedless. Color: Green/white to light gold or red grapes.	50/ 2oz Prepackaged to yield 1/2 cup portion	case	1	$30.00	$6.50	$36.50	$36.50	$18.90	$2.50	$21.40	$21.40
32	Honeydew	US #1	6 melons/ case	case	1	$21.24	$6.50	$27.74	$27.74	$10.65	$2.50	$13.15	$13.15
33	Honeydew	US #1	each	each	1	$3.54	$6.50	$10.04	$10.04	$1.77	$2.50	$4.27	$4.27
34	Kale	U.S. #1, Dark green, curly leaves, young, tender. To be used as garnish.	bunch	bunch	1	$0.65	$6.50	$7.15	$7.15	$0.65	$2.50	$3.15	$3.15
35	Lemon	U.S. Choice or better, 165 size	dozen	dozen	1	$2.37	$6.50	$8.87	$8.87	$34.00	$2.50	$36.50	$36.50
36	Lettuce, Iceberg	U.S. fancy, U.S. #1.	24 heads/case	case	24	$34.21	$6.50	$40.71	$977.04	$29.00	$2.50	$31.50	$756.00
37	Lettuce, Iceberg	U.S. fancy, U.S. #1.	each	head	1	$1.43	$6.50	$7.93	$7.93	$1.20	$2.50	$3.70	$3.70
38	Lettuce, Shredded	U.S. #1, 1/8 shredded. The product shall contain high quality iceberg lettuce. The produce shall be clean, ready to eat, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	4/5# bags/ case	case	15	$22.20	$6.50	$28.70	$430.50	$14.85	$2.50	$17.35	$260.25
39	Lettuce, Shredded	U.S. #1, 1/8 shredded. The product shall contain high quality iceberg lettuce. The produce shall be clean, ready to eat, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	5# bags	bag	1	$5.55	$6.50	$12.05	$12.05	$3.71	$2.50	$6.21	$6.21
40	Lettuce, Chopped w/Color	The product should contain 90% high quality iceberg lettuce 5% red cabbage and 5% carrot. The produce shall be clean, ready to use, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	4/5# bags/case	case	2	$22.41	$6.50	$28.91	$57.82	$16.70	$2.50	$19.20	$38.40
41	Lettuce, Chopped w/Color	The product should contain 90% high quality iceberg lettuce 5% red cabbage and 5% carrot. The produce shall be clean, ready to use, free of bruised and brown leaves, spun dried. Product to be packed in breathable bags that are heat sealed with date of packaging printed on each bag. Product should have a minimum 10-day shelf life from date of delivery. No sulfite agents or preservatives to be added.	5# bag	bag	1	$5.60	$6.50	$12.10	$12.10	$4.17	$2.50	$6.67	$6.67
42	Lettuce, Green leaf	U.S. #1, 6" min. leaf	24 bunches/ case	case	1	$28.66	$6.50	$35.16	$35.16	$18.00	$2.50	$20.50	$20.50
43	Lettuce, Green leaf	U.S. #1, 6" min. leaf	bunch	bunch	1	$1.19	$6.50	$7.69	$7.69	$0.75	$2.50	$3.25	$3.25
44	Lettuce, Romaine	U.S. #1, Green	24 bunches/ case	case	32	$33.74	$6.50	$40.24	$1,287.68	$23.20	$2.50	$25.70	$822.40
45	Lettuce, Romaine	U.S. #1, Green	each	head	150	$1.41	$6.50	$7.91	$1,186.50	$0.96	$2.50	$3.46	$519.00
46	Nectarines	U.S. #1 or better. (in season)	90 count/case	case	1	$22.27	$6.50	$28.77	$28.77	$21.00	$2.50	$23.50	$23.50

Bid #2021-28 Fresh Produce
Released: October 18, 2021
Opened: November 16, 2021 @ 2:00 PM

Tabulation Sheet

Item #	Item Name	Description	Pack size	Unit of Measure	Estimated Quantity	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost	Item Cost	Fixed Delivery Fee by Unit of Measure	Total Item Cost (Item Cost +Fixed Delivery Fee)	Total Annual Cost
47	Onions, Yellow	U.S. #1 Jumbo, 3" and up in Diameter	50 lbs case	case	1	$21.72	$6.50	$28.22	$28.22	$13.00	$2.50	$15.50	$15.50
48	Onions, Yellow	U.S. #1 Jumbo, 3" and up in Diameter	per lb	lb	70	$0.43	$6.50	$6.93	$485.10	$0.26	$2.50	$2.76	$193.20
49	Onions, Red	U.S. #1 Jumbo, 3" and up in diameter.	25 lb case	case	1	$18.63	$6.50	$25.13	$25.13	$10.85	$2.50	$13.35	$13.35
50	Onions, Red	U.S. #1 Jumbo, 3" and up in diameter.	per lb	lb	20	$0.75	$6.50	$7.25	$145.00	$0.43	$2.50	$2.93	$58.60
51	Oranges	U.S. Fancy. Seasonal varieties.	100-113 count/case	case	30	$25.74	$6.50	$32.24	$967.20	$18.65	$2.50	$21.15	$634.50
52	Peaches	Freestone (in season) peaches, extra #1 or better.	90/case	case	1	$30.00	$6.50	$36.50	$36.50	$21.00	$2.50	$23.50	$23.50
53	Peppers, Green	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	25 lb case	case	1	$14.11	$6.50	$20.61	$20.61	$10.85	$2.50	$13.35	$13.35
54	Peppers, Green	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	per lb	lb	40	$0.56	$6.50	$7.06	$282.40	$0.43	$2.50	$2.93	$117.20
55	Peppers, Red	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	25 lb case	case	1	$28.06	$6.50	$34.56	$34.56	$13.00	$2.50	$15.50	$15.50
56	Peppers, Red	U.S. #1, Green, fresh, Bell style, 2¾ inches diameter minimum	per lb	lb	50	$1.12	$6.50	$7.62	$381.00	$0.52	$2.50	$3.02	$151.00
57	Pineapple	Whole with green top, rich yellow in coloring. Cylindrical shape (to look and smell good for merchandising). U.S. #1, Hawaiian / Costa Rican. Size: 3 to 4 pounds.	6 each/case	case	1	$8.00	$6.50	$14.50	$14.50	$9.00	$2.50	$11.50	$11.50
58	Pineapple	Whole with green top, rich yellow in coloring. Cylindrical shape (to look and smell good for merchandising). U.S. #1, Hawaiian / Costa Rican. Size: 3 to 4 pounds.	each	each	1	$1.14	$6.50	$7.64	$7.64	$1.50	$2.50	$4.00	$4.00
59	Plums	Purple, red or black, U.S. #1 or better (in season)	150 count/case	case	1	$22.16	$6.50	$28.66	$28.66	$23.00	$2.50	$25.50	$25.50
60	Potatoes	White, Idaho, Baking, U.S. #1	50lb/cs, 80 count	case	5	$24.49	$6.50	$30.99	$154.95	$12.00	$2.50	$14.50	$72.50
61	Potatoes	White, Idaho, Baking, U.S. #1	per lb, 80 count	lb	1	$0.49	$6.50	$6.99	$6.99	$0.24	$2.50	$2.74	$2.74
62	Spinach	Fresh (washed). Trimmed and cleaned, packed in cellophane bags. U.S. #1.	10 oz./bag	bag	100	$1.41	$6.50	$7.91	$791.00	$1.60	$2.50	$4.10	$410.00
63	Squash	U.S. #1 or better, yellow crookneck, yellow straightneck, zucchini.	per lb	lb	25	$0.65	$6.50	$7.15	$178.75	$0.45	$2.50	$2.95	$73.75
64	Strawberries	Fresh U.S. #1. (In season).	8/1#/flat	flat	1	$23.94	$6.50	$30.44	$30.44	$10.90	$2.50	$13.40	$13.40
65	Strawberries	Fresh U.S. #1. (In season).	1# container	container	1	$2.99	$6.50	$9.49	$9.49	$1.36	$2.50	$3.86	$3.86
66	Sweet Potatoes	Fresh, baking, cleaned, and free from blemishes. U.S. #1.	per lb	lb	1	$0.36	$6.50	$6.86	$6.86	$0.35	$2.50	$2.85	$2.85
67	Tangelos	U.S. #1, Honeybell	100 count/case	case	1	$				$25.00	$2.50	$27.50	$27.50
68	Tangerines	U.S. #1, size 2 ½" diameter. (Seasonal varieties)	100 count/case	case	1	$22.30	$6.50	$28.80	$28.80	$18.00	$2.50	$20.50	$20.50
69	Tomatoes	U.S. #1. Color: red. Size 6 X 6. Fresh globe.	25lb/case	case	25	$19.96	$6.50	$26.46	$661.50	$11.80	$2.50	$14.30	$357.50
70	Tomatoes	U.S. #1. Color: red. Size 6 X 6. Fresh globe.	per lb	lb	1	$0.80	$6.50	$7.30	$7.30	$0.47	$2.50	$2.97	$2.97
71	Tomatoes, Cherry or Grape	Fresh. Color: red, firm ripe. U.S. #1.	12 pints/flat	flat	1	$15.25	$6.50	$21.75	$21.75	$8.00	$2.50	$10.50	$10.50
72	Tomatoes, Cherry or Grape	Fresh. Color: red, firm ripe. U.S. #1.	pint	pint	110	$1.27	$6.50	$7.77	$854.70	$0.66	$2.50	$3.16	$347.60
73	Tomatoes, Plum	U.S. #1. Fresh. Color: red, firm ripe.	25lb/case	case	1	$15.63	$6.50	$22.13	$22.13	$15.00	$2.50	$17.50	$17.50
74	Tomatoes, Plum	U.S. #1. Fresh. Color: red, firm ripe.	per lb	lb	25	$0.63	$6.50	$7.13	$178.25	$0.60	$2.50	$3.10	$77.50
75	Watermelon	Whole. Seedless. Minimum 14#. U.S. #1 or better.	each	each	1	$5.78	$6.50	$12.28	$12.28	$2.45	$2.50	$4.95	$4.95
								Annual Total	**$40,180.49**			**Annual Total**	**$26,835.17**

Two (2) responses received. Recommend award to Rainbow Produce of Gainesville

AGENDA ITEM NO. 8.4

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Traci Wheeler - (259-6776)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of Budget Amendment to Grant Proposal ESSER II Supplemental Programming in the Amount of $96,315.00 with No Change in Total Budget of $675,733.82. Federal / Amendment / No Matching

ATTACHMENTS:
09.05.2023.Approval of ESSER II Grant Amendment_T.Wheeler.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*ESSER II Supplemental Programming*

TYPE OF GRANT:
☐ New ☐ Continuation ☒ Amendment ☐ Entitlement ☐ Competitive

CONTACT PERSON:	*Traci Wheeler*

CONTACT PHONE NUMBER:	*904-259-6776*

AMOUNT REQUESTED:	*$96,315.00*

SOURCE: ☒ Federal ☐ State ☐ Other: _____

LOCAL MATCHING FUNDS REQUESTED:
☒ No
☐ Yes . . . If yes, please specify: ☐ Monetary Amount $_____
☐ In-Kind Amount $_____

LIST SPECIFIC IN-KIND CONTRIBUTIONS

PROJECT DESCRIPTION *(If additional space is needed, attachments may be used)*
The purpose of this program is to implement summer enrichment camps that target public school students' academic and extracurricular needs and after school programs that address academic and youth development needs of public school students.

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
This amendment is for the purpose of decreasing funds not used for the educational field trip during thr 2023 summer school program, supplemental instructional materials, hourly salary for classroom teachers to prove a Test Prep Boot Camp, and general consumable supplies. These funds will be used to purchase technology materials for students, teachers, and administrators. No change in overall budget total of $675,733.82.

SUBMITTED BY: ***Traci Wheeler*** **DATE:** ***August 21, 2023***

FLORIDA DEPARTMENT OF EDUCATION
PROJECT AMENDMENT REQUEST

Please return to:	A) Agency Name:	DOE USE ONLY
Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0735	Baker County School District 270 South Boulevard East Macclenny, FL 32063	Date Received
B) Program Name: ESSER II Supplemental Programming **TAPS Number:** 23A228		**Project Number (DOE Assigned)** **020-1281N-3R01**

C) Amendment Type

☒ Program ☒ Budget

Amendment Number: 3

D) Amendment Request Contact Information

Contact Name:	Telephone Numbers:
Traci Wheeler Teri Ambrose	904-259-6776 904-259-0418
Mailing Address:	**E-mail Addresses:**
392 South Boulevard East Macclenny, FL 32063	traci.wheeler@bakerk12.org teri.ambrose@bakerk12.org

E) Required Signature and Certification

I, Sherrie Raulerson, as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.

Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.

Signature of Agency Head	Title	Date
Sherrie Raulerson	Baker County School District Superintendent	8/21/23

F) Narrative

This amendment is for the purpose of decreasing excess funds not used for the educational field trip during the 2023 summer school program (hourly rate for staff members, incentive supplement for staff members, retirement, FICA/Social Security, charter buses, and entrance fees) and for supplemental instructional materials, hourly salary for classroom teachers to provide a Test Prep Boot Camp, and general consumable supplies. These funds will now be used to purchase technology materials to be used in afterschool and summer school programs by teachers, administrators, and students (Surface Pro computer sets, laptops, and Chromebooks).

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

A) Baker / Baker County School Distict
District/Agency Name

B) 020-1281N-3R01 / 23A228
Project Number/TAPS Number

C) 3
Amendment Number

D) Total Project Amount Currently Approved

$675,733.82

E) Total Project Amount resulting from this Budget Amendment

$675,733.82

F) Line Item Description

Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
5000-8000	110-160	Hourly rate for school district staff members to act as chaperones for educational field trips			$ 6,000.00
5000-8000	110-160	Incentive supplement for school district staff members to act as chaperones for educational field trip			$ 4,400.00
5100	120	Hourly rate for classroom teachers to provide a Test Prep Boot Camp			$ 12,000.00
5000-8000	210	Retirement for district staff members			$ 2,300.00
5000-8000	220	FICA/Social Security for district staff members			$ 1,141.00
5100	210	FICA/Social Security for classroom teachers			$ 1,000.00
5100	360	Charter buses for educational field trips			$ 4,800.00
5100	510	Supplemental instructional materials and general consumable supplies			$ 37,600.00
5100	730	Entrance fees for educational field trips			$ 5,015.00
7200	792	Indirect costs			$ 22,059.00
5100	641-644	Technology materials to be used in afterschool and summer school programs by teachers, administrators, and students. Surface Pro All-in-One computer set that includes case, mouse, dock, and keyboard (15 @ approximately $1,631.00 per set); laptops (40 @ approximately $765.00 each); Chromebooks (165 @ approximately $250.00 each).		$96,315.00	
			Total	**$96,315.00**	**$ 96,315.00**

DOE 151
Revised July 2022

AGENDA ITEM NO. 8.5

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Denny Wells - (259-5420)

ITEM TYPE: Property

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the July 2023 District Property Inventory.

ATTACHMENTS:
09.05.2023.Approval of July 2023 Property_D.Wells.pdf

Baker County School District

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

August 21, 2023

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 review and approval of the District Property Inventory for **July, 2023.**

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

Sincerely yours,

F.D. Wells,
Director of Facilities and Maintenance

JULY 2023	BEGINNING JALANCE	ACQUISTIONS			
		ACQUISTIONS	TRANS IN	TRADE INS	TOTALS
	B C H S - 0012 $1,187,706.80	$ -	$ 2,345.00		$ 2,345.00
	M E S - 0013 $130,920.35	$ -	$ 393.00		$ 393.00
	PREK-KDG CTR - 0022 $139,450.51	$ 10,850.00	$ -		$ 10,850.00
	L E S - 0023 $0.00	$ -	$ -		$ -
	K I S - 0031 $243,500.85	$ -	$ -		$ -
	B C M S - 0032 $795,476.73	$ -	$ -		$ -
	W E S - 0091 $240,122.53	$ -	$ 750.00		$ 750.00
	SURPLUS - 0099 $0.00	$ -	$ -		$ -
	IN ACTIVE - 1111 $0.00	$ -	$ -		$ -
	READ CLINIC - 2013 $53,155.49	$ -	$ -		$ -
	JUS SHOP/VECH 2222 $7,494,820.00	$ -	$ -		$ -
	MAINT/VECH 3333 $199,468.93	$ -	$ -		$ -
	CHAP 1 - M E S - 4013 $89,530.01	$ -	$ -		$ -
	CHAP 1 - KIS - 4031 $5,371.85	$ -	$ -		$ -
	CHAP I - BCMS - 4032 $0.00	$ -	$ -		$ -
	CHAP 1 - WES - 4091 $47,082.94	$ -	$ -		$ -
	CUST-LAND/VECH 4444 $200,549.19	$ -	$ -		$ -
	VO. / ADULT ED - 5012 $191,324.82	$ -	$ -		$ -
	VO. / ADULT ED - 5032 $5,437.21	$ -	$ 3,128.00		$ 3,128.00
	TECHNOLOGY - 5555 $710,309.39	$ -	$ 628.00		$ 628.00
	TECH/VECH 6666 $78,248.00	$ -	$ -		$ -

CURRENT MISSING - 7777 $0.00		$ -		$ -
PRIOR MISSING 05 - 8888 $323,943.10		$ -		$ -
SUJ TOTAL- PAGE ONE $12,136,418.70	$ 10,850.00	$ 7,244.00	$ -	$18,094.00
CO OFF - 9001 $325,933.21	$ -	$ -		$ -
BUS SHOP - 9002 $84,643.88	$ -	$ -		$ -
MAINT. - 9003 $227,150.01	$ -	$ -		$ -
W-HSE - 9004 $26,764.10	$ -	$ -		$ -
FAMILY SER - 9005 $87,958.23	$ -	$ -		$ -
STUDENT SER - 9006 $137,780.20	$ -	$ -		$ -
ALT SCH - 9007 $58,095.29	$ -	$ -		$ -
VO. / ADULT ED - 9008 $104,948.06	$ -	$ -		$ -
LAND / CUST 9009 $413,019.46	$ -	$ -		$ -
SUPT. OFFICE - 9010 $56,679.08	$ -	$ -		$ -
SOUTHSIDE - 9021 $7,037.00	$ -	$ -		$ -
DEAD FILE - 9999 $955,376.77		$ 292,201.43		$ 292,201.43
TOTAL $14,621,803.99	$ 10,850.00	$ 299,445.43	$ -	$310,295.43

TRANS OUT	STOLEN	TOTALS	ENDING	CHANGE IN BALANCE	
$ 69,837.39		$ 69,837.39	$1,120,214.41	($67,492.39)	B C H S - 0012
$ 24,601.76		$ 24,601.76	$106,711.59	($24,208.76)	M E S - 0013
$ -		$ -	$150,300.51	$10,850.00	PREK-KDG CTR - 0022
$ -		$ -	$0.00	$0.00	L E S - 0023
$ 2,345.00		$ 2,345.00	$241,155.85	($2,345.00)	K I S - 0031
$ 3,128.00		$ 3,128.00	$792,348.73	($3,128.00)	B C M S - 0032
$ 1,265.40		$ 1,265.40	$239,607.13	($515.40)	W E S - 0091
$ -		$ -	$0.00	$0.00	SURPLUS - 0099
$ -		$ -	$0.00	$0.00	IN ACTIVE - 1111
$ -		$ -	$53,155.49	$0.00	READ CLINIC - 2013
$ -		$ -	$7,494,820.00	$0.00	BUS SHOP/VECH 2222
$ -		$ -	$199,468.93	$0.00	MAINT/VECH 3333
$ 66,835.01		$ 66,835.01	$22,695.00	($66,835.01)	CHAP 1 - M E S - 4013
$ -		$ -	$5,371.85	$0.00	CHAP 1 - KIS - 4031
$ -		$ -	$0.00	$0.00	CHAP I - BCMS - 4032
$ -		$ -	$47,082.94	$0.00	CHAP 1 - WES - 4091
$ -		$ -	$200,549.19	$0.00	CUST-LAND/VECH 4444
$ 90,438.09		$ 90,438.09	$100,886.73	($90,438.09)	VO. / ADULT ED - 5012
$ 1,910.91		$ 1,910.91	$6,654.30	$1,217.09	VO. / ADULT ED - 5032
$ -		$ -	$710,937.39	$628.00	TECHNOLOGY - 5555
$ -		$ -	$78,248.00	$0.00	TECH/VECH 6666

$ -		$ -	$0.00	$0.00	CURRENT MISSING - 7777
$ -		$ -	$323,943.10	$0.00	PRIOR MISSING 05 - 8888
$260,361.56	$ -	$260,361.56	$11,894,151.14	($242,267.56)	
$ -		$ -	$325,933.21	$0.00	CO OFF - 9001
$ -		$ -	$84,643.88	$0.00	BUS SHOP - 9002
$ 16,426.25		$ 16,426.25	$210,723.76	($16,426.25)	MAINT. - 9003
$ -		$ -	$26,764.10	$0.00	W-HSE - 9004
$ -		$ -	$87,958.23	$0.00	FAMILY SER - 9005
$ -		$ -	$137,780.20	$0.00	STUDENT SER - 9006
$ 393.00		$ 393.00	$57,702.29	($393.00)	ALT SCH - 9007
$ 15,227.62		$ 15,227.62	$89,720.44	($15,227.62)	VO. / ADULT ED - 9008
$ -		$ -	$413,019.46	$0.00	LAND / CUST 9009
$ -		$ -	$56,679.08	$0.00	SUPT. OFFICE - 9010
$ 7,037.00		$ 7,037.00	$0.00	($7,037.00)	SOUTHSIDE - 9021
$ 292,201.43		$ 292,201.43	$955,376.77	$0.00	DEAD FILE - 9999
$591,646.86	$ -	$ 591,646.86	$14,340,452.56	($281,351.43)	
Dead File Adjustment			$955,376.77		
Final Property Total			**$13,666,427.22**		

AGENDA ITEM NO. 8.6

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Johnnie Jacobs - (259-6286)
ITEM TYPE:	Out of State Travel
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Out of State Travel for Baker County High School History Club Students and Employee Chaperones to Charleston, South Carolina on September 29, 2023. Funding Source: History Club

ATTACHMENTS:
09.05.2023.Approval of BCHS History Club Out of State Travel_J.Jacobs.pdf

August 21, 2023

Mr. Johnnie Jacobs
Principal
Baker County High School
One Wildcat Drive
Glen St. Mary Florida 32040

Dear Mr. Jacobs,

We are writing you this letter to request permission to take members of the History Club from Baker County High School on an out of state trip to Charleston, South Carolina. Our proposed itinerary includes historical tours of the town of Charleston, Middleton Place, Patriots' Point, and the Haunted Tour at Boone Hall Plantation. Attending students will have the opportunity to learn about Charleston in the Revolutionary and Civil War eras.

We plan to take approximately 85 students and chaperones combined which will include the following: myself Mark Hartley, Jaime Stokes, Shelli Rhoden, Vanessa Roberts, Staci Staples, Hunter Burnsed, Donna Gurganious and Haley Cushenbery. We plan to leave the school at 4:00 am on September 29, 2023 and we will return to school around 1:30 am on September 30, 2023. We will be traveling by charter bus. The students participating and History Club funds will incur all expenses.

Concurrence with this request would be greatly appreciated. We look forward to hearing from you.

Sincerely,

Mark Hartley

Mark Hartley
History Club Sponsor

AGENDA ITEM NO. 8.7

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Michael Green - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Renew Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.

ATTACHMENTS:
09.05.2023.Approval of Invo Agreement_M.Green.pdf

Baker County Public Schools
Exceptional Student Education
420 South 8th St., Macclenny, Florida 32063
Telephone: (904) 259-7825 www.bakerk12.org Fax: (904) 259-9099

August 23, 2023

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

Dear Superintendent Raulerson:

I would like to request School Board approval to renew the Agreement between the Baker County School Board and Invo HealthCare Associates, Inc., dated July 1, 2023 – June 30, 2024. This agreement provides Occupational Therapy services to qualifying students in the Baker County School System. There are no changes from the prior year agreement and the funding source will remain General.

If you have any questions, please contact me at (904)259-7825 or Michael.Green@bakerk12.org.

Sincerely,

Michael Green Jr., Director
Exceptional Student Education/
Student Services

MG:cm

Agreement

THIS AGREEMENT is made on this **1st day of July, 2023** (the "**Effective Date**") by and between **Invo HealthCare Associates,** 2003 S. Easton Road, Suite 308, Doylestown, PA 18901 (hereinafter referred to as "**IHC**") and **Baker County School Board,** 290 Jonathan Street East, MacClenny, FL 32063 (hereinafter referred to as "**Agency**").

THIS AGREEMENT is intended to describe the conditions of the Agreement under which IHC will engage its Service Providers, who in turn provide specialized therapeutic services to individuals designated by the Agency.

THE PARTIES wish to enter into an AGREEMENT and agree to the following:

1. Relationship of Parties:

The Agency understands and agrees that IHC and the service provider(s) are acting and performing as independent contractors at all times. Accordingly, nothing in this Agreement shall permit the Agency to exercise control or direction over the means or methods by which service providers perform the services for which they have been engaged. However, the Agency and the service provider(s) shall fully comply with all performance standards set forth in this Agreement, all currently approved and generally accepted professional standards governing the particular professional specialty for which service provider(s) has been engaged, and all other applicable local, state or federal rules and regulations pertaining to licensure and the provision of professional services.

IHC will be identified at the Agency's primary provider of services identified in Exhibit A. In this regard, the Agency agrees to identify all potential service opportunities to IHC and allow IHC fourteen (14) consecutive days to accept the request for services.

2. Services:

Both parties agree that the scope of IHC's responsibility, as set forth in the AGREEMENT, is limited to contracting with service provider(s) who will provide services for the clients of the Agency identified in Exhibit A.

3. Duties of Service Provider(s):

(a) The services provided by the service provider(s) under this AGREEMENT will be consistent with the available facilities, the service provider(s)'s professional judgment and the standards established in the Agency's community.

(b) The service provider(s) shall maintain adequate and current records, in the manner required by the Agency, for individuals who are provided with service.

(c) The service provider(s) will furnish a professional liability insurance policy to cover herself/himself. This policy must be effective on or before the service provider(s)'s first day of work.

(d) The service provider(s), under their contract, must comply with policies, rules, and regulations of the Agency.

(e) The service provider(s) will complete all required state clearances; criminal record check, fingerprinting, child abuse clearance, trainings and certifications.

4. Term:

This AGREEMENT shall be from July 1, 2023 to June 30, 2024. The AGREEMENT will continue for an additional one (1) year term unless either party gives written notice of cancellation sixty (60) days prior to the next one year term. However, if IHC does not present a qualified candidate for interview within thirty (30) days from the date on which this AGREEMENT is signed, then the Agency will have the option to terminate the AGREEMENT. Notice of termination will be delivered to IHC by Certified Mail with a return receipt.

5. Fees:

(a) IHC shall be compensated for services rendered.

(b) Since IHC incurs daily expenses, IHC will receive from the Agency a guaranteed income approved by the Agency set forth in Exhibit A.

(c) IHC and Agency mutually agree that the rates in Addendum A will increase by 2% each contract year in order to align with Cost of Living Adjustments.

In the event that service provider(s) must travel between locations after arriving for work on a given date, billable hours will include transportation time from one location to another and a mileage rate in accordance with IRS rates.

The Agency shall make payment within thirty (30) days of receipt of a properly prepared and submitted invoice. If the payment is not postmarked from the Agency within thirty (30) days of the receipt of the invoice, the Agency agrees to pay an additional 1.5% interest per month on amounts not paid, such interest being calculated beginning day thirty-one (31) from receipt of invoice. Interest should be calculated in accordance with standard accounting procedures. IHC shall bill the Agency for the interest.

Failure by the Agency to pay appropriately submitted invoice within sixty (60) days of receipt may be considered a breach of contract.

For each subsequent contract renewal, the compensation for service provider(s)'s services will be negotiated approximately one month prior to the initiation of the next contract period.

6. Duties of Agency:

(a) The Agency will provide the service provider(s) with adequate work areas and equipment, as deemed necessary by the Agency, for the service provider(s) to perform her/his job.

(b) Agency will provide support services as needed.

7. Service of Notices:

Notices served on the Agency will be served by Certified Mail with a return receipt, to the **Baker County School Board,** 290 Jonathan Street East, MacClenny, FL 32063**.** Notices served on IHC will be served by Certified Mail with a return receipt, to **Invo HealthCare Associates**, 2003 S. Easton Road, Suite 308, Doylestown, PA 18901.

8. Law of State to Govern:

The validity, enforceability and interpretation of any of the clauses of this AGREEMENT will be determined and governed by the substantive and procedural laws of the commonwealth of Pennsylvania.

9. Scope of AGREEMENT:

This AGREEMENT constitutes the final, complete and entire contract between the parties and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions of the parties, whether written or oral. There are no representations or other agreements included. No supplemental modification or waiver of this AGREEMENT will be binding unless executed in writing by the parties to be bound thereby.

10. Amendments:

This AGREEMENT may be amended at any time by mutual agreement of the parties. However, before any amendment will be operative or valid, it must be reduced to writing and signed by both the Agency and IHC**.**

11. Non-Interference, Non-Solicitation, and Restrictive Covenant:

Agency agrees that it may not during the term of this Agreement and for two (2) years after the expiration or termination of this agreement, directly or indirectly, either as agent, partner, owner, investor, adviser or consultant or in any other capacity, employ or otherwise contract for services with the following:

(a) any service provider(s) that any IHC's staff introduces to Agency, arranges for interview with Agency, or who has provided Services to Agency by or through IHC;

(b) any business entity (i.e. corporation, company partnership, association) that wishes to use any of IHC staff that has been introduced to Agency, had an arranged interview with Agency, or who has provided Services to Agency by or through IHC; and/or

(c) any current or former service provider(s) of IHC who has provided Services to Agency under the terms of this Agreement and who is associated with an independent business entity as an employee, officer, agent, partner, owner, investor, lender, director, adviser or consultant or in any other capacity.

12. Default:

The Agency will be in default if any of the following happens:

(a) The Agency fails to make any payment when due.

(b) The Agency breaks a promise it has made to IHC, or the Agency fails to perform promptly at the time and in the specified manner provided in this contract.

(c) The Agency makes any representation or statement to IHC that is false or misleading in any material respect.

13. Confidential Information:

Both parties agree they will not at any time during or after termination of this AGREEMENT use or disclose any confidential information or methods to any person or entity for any purpose whatsoever without the prior written consent of the Agency and IHC.

14. Termination:

This AGREEMENT may be terminated (i) immediately upon written notice of breach of any party by the other party, or (ii) by either party upon sixty (60) days prior written notice. Notice will be delivered to the other party by Certified Mail with a return receipt.

The validity or unenforceability of any particular provision or part of this AGREEMENT will not affect any other provisions. If any provision of this contract is held to any extent invalid by any competent tribunal, that provision will be modified to make it enforceable.

THE PARTIES execute this AGREEMENT on the _____ day of _____, 2023.

Baker County School Board

By: _____

Name/Title: _____

Invo HealthCare Associates

By: _____

Name/Title: Matt Stringer, Chief Executive Officer

Exhibit A
Services and Fees
2023-2024

Service	Rate	Hours
Certified Occupational Therapy Assistant	$54.00/Hour	"as needed"

AGENDA ITEM NO. 8.8

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Thomas Hill - (259-2226)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the NEFEC Contract Attachment #24-020-A51 to Provide Professional Learning Extended Services, Effective October 1, 2023 - June 30, 2024.

ATTACHMENTS:
09.05.2023.Approval of NEFEC MOU 24-020-A51_T.Hill.pdf

Baker County Public Schools
Sherrie Raulerson, Superintendent of Schools
270 South Boulevard East, Macclenny, Florida 32063
Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-1387

August 18, 2023

Mrs. Sherrie Raulerson, Superintendent of Schools
Baker County School Board Members
Baker County Schools
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Raulerson and School Board Members:

The purpose of this letter is to request School Board approval of the attached contract between the Baker County School Board and Putnam County School Board on behalf of North East Florida Educational Consortium (NEFEC).

The contract time period will be from October 1, 2023, to June 30, 2024, unless otherwise amended/extended by mutual agreement.

Please do not hesitate to contact me with any questions that you may have about this contract.

Sincerely,

Thomas Hill

Thomas Hill
Executive Director of Teaching and Learning
(904) 259-0429

ATTACHMENT #24-020-A51 TO CONTRACT #731-24-020 BETWEEN THE SCHOOL BOARD OF BAKER COUNTY, HEREINAFTER REFERRED TO AS THE BOARD, AND THE SCHOOL BOARD OF PUTNAM COUNTY ON BEHALF OF THE NORTH EAST FLORIDA EDUCATIONAL CONSORTIUM, HEREIN REFERRED TO AS NEFEC, TO PROVIDE EXTENDED SERVICES.

This Attachment period shall be from October 1, 2023, to June 30, 2024, unless otherwise amended/extended by mutual agreement.

I. OBLIGATIONS OF NEFEC:

A. Provide professional learning to teachers, instructional coaches, and administrators. The nature of the support will be determined through the collaborative efforts of school staff, district staff, and NEFEC, and may include but not be limited to:

- Data disaggregation;
- Instructional practice support;
- Curriculum alignment;
- Rigor of B.E.S.T. standards;
- Progress monitoring support;
- Coaching Model; and
- Observations and walkthroughs.

B. Have Level II clearances registered with NEFEC's fiscal agent.

II. OBLIGATIONS OF THE BOARD:

A. Pay NEFEC $1,000.00 per day for services requiring one NEFEC specialist. Travel is included in this amount. The total number of days will not exceed five (5), for a total not to exceed $5,000.

B. Provide NEFEC full access to the campuses and classrooms, as well as student and teacher data, if deemed appropriate.

APPROVED AND RECOMMENDED FOR SIGNING

The School Board of Baker County, Florida

_____
by Sherrie Raulerson, Superintendent

Dated: _____

The School Board of Putnam County, Florida

_____
by Richard M. Surrency, Sr., Ed.D., Superintendent

Dated: _____

_____
by Paula T. Barton, Chairperson

Dated: _____

_____
by Sandra Gilyard, Chairperson

Dated: _____

North East Florida Educational Consortium

_____
by Dr. Patrick Wnek, Executive Director

Dated: _____

AGENDA ITEM NO. 8.9

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Budget

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of Budget Amendment #7 (BA 7) for Fiscal Year Ending June 30, 2023. (General Fund 100)

ATTACHMENTS:
09.05.2023.Approval of BA7_T.Ambrose.pdf

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 24, 2023

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: Request Board approval of Budget Amendment #7

Please request Board approval of Budget Amendment #7 (BA 7) for the fiscal year ended June 30, 2023. BA 7 is necessary to present budgets within the respective functions where expenditures are projected to occur and to increase revenue for the General Fund. This budget amendment is for the General Fund 100.

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

DISTRICT SCHOOL BOARD MEMBERS
Tiffany McInarnay, District 1 Jack Baker Jr., District 2 Paula T. Barton, District 3 Mandi Canaday, District 4 Amanda Hodges, District 5
AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2022-2023

CHECK APPROPRIATE FUND
_X_ General Fund
____ Special Revenue
____ Food Service
____ Debt Service
___ Capital Projects

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO: 7 **FUND 100**

	ESTIMATED REVENUE		
TOTAL REVENUE TRANSFERS & BALANCES	PRESENT BUDGET	INCREASE/DECREASE	REVISED BUDGET
TOTAL			

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600	13,000.00	26,000.00	0	39,000.00
9200	60,000.00	0	26,000.00	34,000.00
TOTAL REVISIONS	73,000.00	26,000.00	26,000.00	73,000.00

ADOPTED BY SCHOOL BOARD:

CERTIFIED CORRECT: _____
District Superintendent's Signature

AGENDA ITEM NO. 9.1

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	N/A
ITEM TYPE:	Removed Routine
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of Removed Routine Items.

AGENDA ITEM NO. 9.2

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Denny Wells - (259-5420)
ITEM TYPE:	Bid
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval to Award Bid for the Memorial Stadium Maintenance and Repairs to Little & Williams, Inc. in the Amount of $162,343.00 for Base Bid and $54,439.00 for Alternate 1 Totaling $216,782.00.

ATTACHMENTS:
09.05.2023.Approval of Bid Award_D.Wells.pdf

Baker County School District

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

August 23, 2023

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

Dear Mrs. Raulerson,

I would like to request school board approval of the follow bid provided by **Little and Williams** of Lake City, Florida or the continued maintenance and repair to Memorial Stadium. The base bid is for **$162,343.00** and alternate one was for **$54,439.00**, for a total of **$216,782.00**. This maintenance and repairs will be done without having to shut down the stadium.

Little and Williams was the only company to submit a bid on this project.

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

Sincerely,

F.D. Wells
Director of Facilities and Maintenance

SECTION 004213 **FORM OF PROPOSAL**

PROPOSAL FOR: **Repairs to Baker County High School Stadium, Macclenny, Florida**

SUBMITTED BY: Little & Williams, Inc.

CONTRACTOR'S LICENSE NO.: CBC1259800

QUALIFIER'S NAME: Matthew Cummings

DATE SUBMITTED: August 8 19 2023

TO: **Baker County District School Board of Baker County, Florida**

The undersigned Bidder, as a Principal, named herein, declares that he fully represents his Firm and is authorized to enter into legal agreements; that this Proposal is made freely and without connection with other persons, companies or parties submitting other Proposals; that this Proposal is in all respects fair and in good faith, without collusion or fraud; and that all parties directly interested in this Proposal are listed herein.

The Bidder further declares that he has examined the site (s) of the Work and informed himself fully in regard to all conditions pertaining to the site (s) where the Work is to be performed; that he has read and examined the Drawings, Specifications and other Contract Documents for the Work and has satisfied himself fully in regard to the Work to be performed.

The Bidder proposes and agrees, if this Proposal is accepted, to enter into a Contract with the Baker County District School Board of Baker County, Florida, in contract form specified, to furnish all necessary materials, equipment, machinery, tools apparatus, means of transportation and labor necessary to complete the Contract in full and complete accordance with the requirements of the Drawings and Specifications and other Contract Documents acceptable to the Baker County District School Board of Baker County, Florida.

BASE PROPOSAL:
The Bidder proposes and agrees to furnish all labor, material and equipment necessary to accomplish the Work in accordance with the Drawings and Specifications for the lump sum price of:

One hundred sixty two three hundred forty three and 00/100 Dollars ($ 162,343.00)

ALTERNATES:

ALTERNATE NO. 1 (Work at Stadium Section A)

Fifty four thousand four hundred thirty nine and 00/100 Dollars ($ 54,439.00)

CONTRACT TIME:
Bidder agrees to commence the work under this Contract on a date to be specified in a written Notice to Proceed and shall Substantially Complete all work thereunder within 90 consecutive calendar days. Additional Contract Time shall not be granted except by Change Order. This time includes average rain days and holidays.

ADDENDA RECEIPT:

Bidders shall acknowledge below the receipt of Addenda, if any, to Plans, Specifications and Contract Documents:

ADDENDUM NO. 1 DATED July 20, 2023

ADDENDUM NO. _____ DATED _____

ADDENDUM NO. _____ DATED _____

LEGAL SIGNATURE: Mark Little

TITLE: President

PRINCIPAL'S DECLARATION:

The Bidder shall provide below the full names, business address and business and emergency telephone numbers of persons and firms directly interested in the foregoing bid. List sole proprietors, partners or corporate officers as appropriate:

NAME	ADDRESS	TELEPHONE NUMBERS
Mark Little	319 SW Solstice Ct., Lake City FL 32024	(386) 623-6642
Matthew Cummings	940 SW Finley Little Rd., Lake City, FL 32024	(386) 623-0143

LEGAL SIGNATURE: Mark Little

TITLE: President

End of Section

SECTION 00310

SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A) FLORIDA STATUTES ON PUBLIC ENTITY CRIME

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the **Baker County District School Board**.

   By Mark Little, President.
   (print this individual's name and title)

   for Little & Williams, Inc.
   (print name of entity submitting statements)

   whose business address is 319 SW Solstice Ct., Lake City, FL 32024

   and if applicable whose Federal Employer Identification Number (FEIN) is 59-3327505

2. I understand that a "public entity crime" as defined in paragraph 287.133(1)(a), Florida Statutes, mean a violation of any state or federal law by a person with respect to and directly related to the transactions of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to any bid or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "convection" as defined in Paragraph 287.133(1)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a Jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in paragraph 287.133(1)(a), Florida Statutes, means: (a) 1. A predecessor or successor of a person convicted of public entity crime, or (b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in a relation to the entity submitting this sworn statement. (Please indicate which statement applies).

   ☑ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or any affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months.

   ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months. AND (Please indicate which additional statement applies).

   ☐ The entity submitting this sworn statement, or one or more of its officers, directors executives, partners shareholders, employees, members, or agents who are active in the management of the entity, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime within the past 36 months. However, there has been a subsequent proceeding before a Hearing Officers of the State of Florida, Division of Administrative Hearings and the Final Order by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attached is a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THE PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED AND FOR THE PERIOD OF THE CONTRACT ENTERED INTO, WHICHEVER PERIOD IS LONGER. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

(Signature)

City of Lake City
STATE OF FLORIDA

Sworn and subscribed before me this 3rd day of August 2023 by

Physical Presence who is Personally known to me

or who produced identification - Florida Drivers License
(Type of Identification)

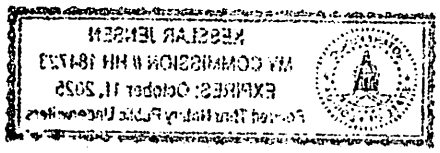
L340541575480
exp: 9/24/2030

(Signature) Notary Public—State of Florida

Kesslar Jensen
(Printed, typed or stamped commissioned name of notary public)

My commission expires 10/11/25 (SEAL)

KESSLAR JENSEN
MY COMMISSION # HH 184723
EXPIRES: October 11, 2025
Bonded Thru Notary Public Underwriters


KRISTIAN JENSEN
MY COMMISSION # HH 184723
EXPIRES: October 11, 2025
Florida Thru Notary Public Underwriters

AGENDA ITEM NO. 9.3

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Payroll

AGENDA SECTION: **APPROVAL OF ITEMS FOR ACTION**

SUBJECT: Approval of the 2023-2024 Salary Schedule.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Salary Schedule_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools
392 South Boulevard East, Macclenny, Florida 32063
Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

DATE: August 23, 2023

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MTA

RE: 2023-2024 SALARY SCHEDULE

Please request Board approval of the 2023-2024 Salary Schedule pending ratification from both Unions.

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

DISTRICT SCHOOL BOARD MEMBERS
Tiffany McInarnay, District 1 ❦ Jack Baker Jr., District 2 ❦ Paula T. Barton, District 3 ❦ Mandi Canaday, District 4 ❦ Amanda Hodges, District 5
AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

BAKER COUNTY DISTRICT SCHOOL BOARD

SALARY SCHEDULES

2023-2024

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INFORMATION ONLY

BENEFITS: As per Baker County School District Board Policy

HOLIDAY: All 12-month (261 day) employees will receive annual leave at a rate of 1.0, 1.25, 1.5, or 2.0 days per month depending on continuous service in district.

SICK LEAVE: All full-time employees will receive 1 day per month for each month in the contract period.

Baker County School Board
Educational Leader Placement Schedule
FYE June 30, 2024

CL	240 days	261 days
0	55,052.59	59,869.69
1	55,052.59	59,869.69
2	55,052.59	59,869.69
3	55,052.59	59,869.69
4	55,113.50	59,935.93
5	55,113.50	59,935.93
6	55,113.50	59,935.93
7	55,113.50	59,935.93
8	55,235.33	60,068.42
9	55,235.33	60,068.42
10	56,108.83	61,018.36
11	57,168.73	62,170.99
12	58,265.18	63,363.38
13	59,605.28	64,820.74
14	60,945.38	66,278.10
15	62,201.42	67,644.05
16	63,541.52	69,101.41
17	64,881.62	70,558.77
18	66,221.73	72,016.13
19	67,561.83	73,473.49
20	68,901.93	74,930.85
21	70,242.03	76,388.21
22	71,582.13	77,845.57
23	72,922.23	79,302.93
24	74,475.53	80,992.14
25	75,693.81	82,317.02

Advanced Degree Supplements ADD:

240 day		
Masters:	$	3,411.17
Specialist:	$	4,629.44
Doctorate:	$	6,091.37

261 day		
Masters:	$	3,709.64
Specialist:	$	5,034.52
Doctorate:	$	6,624.37

**PER FLORIDA STATUTE*
F.S. 1012.34
Administrators and instuctional personnel shall only be promoted to the next classification level and receive a pay increase if the evaluation instrument indicates they are:

Highly Effective
Effective
Needs Improvement

2023-2024 Baker County School Board **FYE June 30, 2024**
EDUCATIONAL LEADERS' RESPONSIBILITY SCHEDULE

	2.00% through year 16
Superintendent	
Associate Superintendent for Personnel Services	**15,000.00**
Executive Director for Support Services	**15,000.00**
Executive Director for Teaching and Learning	**15,000.00**
Director of Accountability and Special Programs	**13,000.00**
Director of Student Services & ESE	**13,000.00**
Director of Vocational, Adult & Community Education	**13,000.00**
Director of Facilities & Maintenance & Property Control	**13,000.00**
Director of Operations & Auxiliary Services	**13,000.00**
Director of Transportation	**13,000.00**
Director of Nutrition Services, Purchasing & Warehousing	**13,000.00**
High School Principal	**13,000.00**
Middle School Principal	**13,000.00**
Macclenny Elementary School, Westside Elementary School, Pre-K Kindergarten Center, Legacy Elementary School and Alternative School Principals	**12,500.00**
High School Vice Principal, Middle School Vice Principal	**10,500.00**
Assistant Principals (261-Day): High School (3), Middle School (3)	**9,245.00**
Assistant Principals (240-Day): Westside Elementary (1), Macclenny Elementary (1), Legacy Elementary (1), and Pre-K Kindergarten Center (1)	**8,500.00**
Coordinator of Community Education	**8,500.00**
Health Service Specialist	**6,500.00**
Retention Supplement for 240-Day Administrators at Classification Level 25 with teaching/administrative service	**7,675.00**
Retention Supplement for 261-Day Administrators at Classification Level 25 with teaching/administrative service	**8,347.00**

SALARY SCHEDULE GUIDELINES
2023-2024

INSTRUCTIONAL PERSONNEL

For the term of this contract, a classification level represents one (1) year of recognized teaching experience. Teachers who have worked ninety-nine (99) or more days in Baker County during the preceding school year will be advanced one classification level in the appropriate column.

Upon official transcript notification, in writing, to Human Resources and verification by the Associate Superintendent for Personnel Services, newly earned advanced degrees will be pro-rated.

Any employee having an advanced degree, in field, and working the majority of their day in that field, will be eligible for an additional $300.00 as part of their salary as verified and approved by the Associate Superintendent for Personnel Services. Those holding advanced degrees as of September 1, 1987 will be grandfathered in and will be entitled to this additional compensation.

BCHS and BCMS Athletic Event Gatekeepers will be paid $15 per hour effective October 1, 2022, as mandated by the 2022 General Appropriations Act and signed into law as Chapter 2022-156, Laws of Florida, by Governor DeSantis.

INSTRUCTIONAL SUPPORT PERSONNEL

Media Specialists, Guidance Counselors and other instructional support personnel may work additional days if extra days are approved by the Principal, Superintendent, and the School Board.

BCHS and BCMS Athletic Event Gatekeepers will be paid $15 per hour effective October 1, 2022, as mandated by the 2022 General Appropriations Act and signed into law as Chapter 2022-156, Laws of Florida, by Governor DeSantis.

Baker County School Board
Teacher Placement Schedule
FYE June 30, 2024

CL	197 Days	216 Days	240 Days	261 Days
0	45,189.00	49,547.33	55,052.59	59,869.69
1	45,189.00	49,547.33	55,052.59	59,869.69
2	45,189.00	49,547.33	55,052.59	59,869.69
3	45,189.00	49,547.33	55,052.59	59,869.69
4	45,239.00	49,602.15	55,113.50	59,935.93
5	45,239.00	49,602.15	55,113.50	59,935.93
6	45,239.00	49,602.15	55,113.50	59,935.93
7	45,239.00	49,602.15	55,113.50	59,935.93
8	45,339.00	49,711.80	55,235.33	60,068.42
9	45,339.00	49,711.80	55,235.33	60,068.42
10	46,056.00	50,497.95	56,108.83	61,018.36
11	46,926.00	51,451.86	57,168.73	62,170.99
12	47,826.00	52,438.66	58,265.18	63,363.38
13	48,926.00	53,644.75	59,605.28	64,820.74
14	50,026.00	54,850.84	60,945.38	66,278.10
15	51,057.00	55,981.28	62,201.42	67,644.05
16	52,157.00	57,187.37	63,541.52	69,101.41
17	53,257.00	58,393.46	64,881.62	70,558.77
18	54,357.00	59,599.55	66,221.73	72,016.13
19	55,457.00	60,805.64	67,561.83	73,473.49
20	56,557.00	62,011.74	68,901.93	74,930.85
21	57,657.00	63,217.83	70,242.03	76,388.21
22	58,757.00	64,423.92	71,582.13	77,845.57
23	59,857.00	65,630.01	72,922.23	79,302.93
24	61,132.00	67,027.98	74,475.53	80,992.14
25	62,132.00	68,124.43	75,693.81	82,317.02

Advanced Degree Supplements ADD:

	197 Day	216 Day	240 Day	261 Day
Masters:	$ 2,800.00	$ 3,070.05	$ 3,411.17	$ 3,709.64
Specialist:	$ 3,800.00	$ 4,166.50	$ 4,629.44	$ 5,034.52
Doctorate	$ 5,000.00	$ 5,482.23	$ 6,091.37	$ 6,624.37

**PER FLORIDA STATUTE*
F.S. 1012.34
Administrators and instuctional personnel shall only be promoted to the next classification level and receive a pay increase if the evaluation instrument indicates they are:

Highly Effective
Effective
Needs Improvement

Baker County School Board
Teacher Placement Schedule: Summer School (Hourly Rate)
FYE June 30, 2024

Years	Bachelors	Masters	Specialist	Doctorate
0	30.58	32.48	33.16	33.97
1	30.58	32.48	33.16	33.97
2	30.58	32.48	33.16	33.97
3	30.58	32.48	33.16	33.97
4	30.62	32.51	33.19	34.00
5	30.62	32.51	33.19	34.00
6	30.62	32.51	33.19	34.00
7	30.62	32.51	33.19	34.00
8	30.69	32.58	33.26	34.07
9	30.69	32.58	33.26	34.07
10	31.17	33.07	33.74	34.56
11	31.76	33.66	34.33	35.14
12	32.37	34.26	34.94	35.75
13	33.11	35.01	35.69	36.50
14	33.86	35.75	36.43	37.24
15	34.56	36.45	37.13	37.94
16	35.30	37.20	37.87	38.68
17	36.05	37.94	38.62	39.43
18	36.79	38.68	39.36	40.17
19	37.53	39.43	40.11	40.92
20	38.28	40.17	40.85	41.66
21	39.02	40.92	41.60	42.41
22	39.77	41.66	42.34	43.15
23	40.51	42.41	43.08	43.90
24	41.38	43.27	43.95	44.76
25	42.05	43.95	44.62	45.44

2023-2024 PART-TIME TEACHING SALARY SCHEDULE

Years of Experience (In the area of current part-time teaching)	Bachelor's Degree (Hourly Rate)	Master's Degree (Hourly Rate)	Specialist Degree (Hourly Rate)	Doctorate Degree (Hourly Rate)
0 - 9	$30.58	$32.48	$33.16	$33.97
10 - 14	$31.17	$33.07	$33.74	$34.56
15 - up	$34.56	$36.45	$37.13	$37.94

Board approved after school tutoring or direct instruction to students beyond the student day shall be paid at the teacher's hourly rate.

Instruction or presentation of an in-service workshop or the like shall be paid at the teacher's hourly rate when outside the normal contractual day.

Preparation for workshops, writing projects, curriculum development, preparation of materials for in-service and the like shall be paid at the step 0 hourly rate. The number of preparation hours will be predetermined, and board approved.

Teachers attending workshops shall be paid $85.85 for ½ day (3.5 hrs.) and $183.98 for a whole day (7.5 hrs. to include a 30 min lunch).

Athletics, Cheerleaders, Dance Teams, and Music

Athletic Directors and Trainer

High School Athletic Director	$4,865.00
Middle School Athletic Coordinator	3,500.00
Athletic Trainer	3,500.00

Football

[4] High School Varsity Head Coach	4,350.00
[4] High School Assistant Coach (7)	2,575.00
[4] Middle School Head Coach	2,000.00
[4] Middle School Assistant Coach (3)	1,500.00
Girls' Flag Football Head Coach	1,390.00
Girls' Flag Football Assistant Coach	890.00

Basketball

High School Boys' Varsity Head Coach	3,630.00
High School Boys' Head Assistant Coach	1,595.00
Boys' Assistant Coach	1,390.00
Girls' Varsity Coach	3,630.00
Girls' Assistant Coach (2)	1,390.00
Boys' Middle School Coach	2,000.00
Boys' Middle School Assistant Coach	1,000.00
Girls' Middle School Coach	2,000.00
Girls' Middle School Assistant Coach	1,000.00

Wrestling

Wrestling Coach	2,470.00
Assistant Wrestling Coach	1,390.00

Baseball

Baseball Coach	3,090.00
Assistant Baseball Coach (2)	1,390.00
Middle School Baseball Coach	1,500.00
Assistant Middle School Baseball Coach	1,000.00

Weightlifting

Boys' Weightlifting Coach	2,060.00
Girls' Weightlifting Coach	2,060.00
Assistant Boys' Weightlifting Coach	1,030.00
Assistant Girls' Weightlifting Coach	1,030.00

Track

Boys' Track Coach	2,060.00
Girls' Track Coach	2,060.00
Boys' Assistant Track Coach	1,030.00
Girls' Assistant Track Coach	1,030.00

Cross Country
Boys' Cross Country Coach 1,390.00
Girls' Cross Country Coach 1,390.00

Tennis
Boys' Tennis Coach 1,390.00
Girls' Tennis Coach 1,390.00

Volleyball
High School Girls' Volleyball Coach 2,470.00
High School Girls' Junior Varsity Volleyball Coach 1,390.00
Middle School Volleyball Coach 1,500.00
Middle School Assistant Volleyball Coach 1,000.00

Softball
Girls' Softball Coach (Fast Pitch) 3,090.00
Girls' Assistant Softball Coach (Fast Pitch) (2) 1,390.00
Middle School Girls' Softball Coach 1,500.00
Middle School Girls' Assistant Softball Coach 1,000.00

Bowling
Girls' Bowling Coach 1,545.00
Girls' Assistant Bowling Coach 1,030.00

Swimming
Boys' High School Swim Team Coach 1,390.00
Girls' High School Swim Team Coach 1,390.00

Soccer
Boys' High School Soccer Coach 1,390.00
Girls' High School Soccer Coach 1,390.00

Cheerleader Sponsors
High School Competitive 1,030.00
High School Varsity Football 1,030.00
High School Junior Varsity Football 750.00
High School Varsity Basketball 1,030.00
High School Junior Varsity Basketball 750.00
Middle School Football (1) 750.00
Middle School Basketball (1) 750.00

High School Dance Drill Team
Football Season (1) 525.00
Basketball Season (1) 525.00
Choreographer (1) 275.00

Middle School Dancin' Paws
Football Season (1) 300.00
Basketball Season (1) 300.00

Band
High School Band Director 4,350.00
High School Assistant Band Director 1,030.00
High School Percussion Director 775.00
Middle School Band Director 2,000.00
Middle School Assistant Band Director 775.00
Flag Corp 1,030.00
High School Majorettes 1,030.00
Middle School Majorettes 900.00

Chorus
High School 980.00
Middle School 775.00
Westside Elementary School 425.00
Macclenny Elementary School 425.00
Legacy Elementary School 425.00

Career and Technical Education Organizations

Agriculture
Agriculture High School (2) 3,090.00
Agriculture Middle School 1,545.00

Future Homemakers of America (FHA)
High School 475.00

Future Business Leaders of America (FBLA)
High School 450.00

Additional CTE Organizations
Cooperative Education Club of Florida (CECF) 450.00
HOSA 450.00
Vocational Industrial Clubs of America (VICA) 450.00

Academic Clubs and Student Organizations

Beta Club
High School 525.00
Middle School 525.00

Technology Student Association
High School 450.00
Middle School 450.00

Art Club
Middle School 450.00

Student Council
High School 450.00
Middle School 450.00

Future Educators Club Sponsor
High School (1) 1,545.00
Middle School (1) 450.00

"Just Say No" Club Sponsor
Legacy Elementary School (1) 400.00
Macclenny Elementary School (1) 400.00
Westside Elementary School (1) 400.00

Youth Power Club Sponsor
High School 300.00
Middle School 300.00

High School Class Sponsor
Senior Class Sponsor 625.00
Junior Class Sponsor 625.00
Sophomore Class Sponsor 325.00
Freshman Class Sponsor 325.00

Annual Yearbook
BCHS 1,500.00
BCMS 1,000.00
Legacy Elementary 600.00
Macclenny Elementary 600.00
Westside Elementary 600.00
Pre-K Kindergarten Center 600.00

Enrichment
Macclenny Elementary (3) 450.00
Westside Elementary (3) 450.00
Pre-K Kindergarten Center (2) 450.00
Legacy Elementary School (3) 450.00

Miscellaneous Student Clubs and Organizations
Video Productions 475.00
Drama 3,000.00
High School High Q (1) 1,000.00
Foreign Language 450.00
Air Force ROTC (2) 2,060.00
SWAT Coordinator 500.00
Bullying Prevention Club Sponsor – BCMS & BCHS 450.00
Robotics (4) 525.00

Instructional Special Certifications, Specialists, and Instructional Leadership

Director of Guidance

High School (4)	1,235.00
Middle School (3)	1,235.00
Legacy Elementary (1)	1,235.00
Macclenny Elementary (1)	1,235.00
Westside Elementary (1)	1,235.00
Pre-K Kindergarten Center (1)	1,235.00
Occupational Specialist	1,235.00

Special Programs

Alternative Ed Supplement	1,545.00
Mental Health Counselor	3,000.00
Case Manager	3,000.00
ESE Staffing Specialist	2,060.00
ESE Teacher (Paid from IDEA)	1,200.00
Behavioral Analyst (2)	2,000.00
School Psychologist (2)	6,000.00
Teachers Assigned to the Alternative School Full Time	1,500.00
Program Specialist (initiated and approved by Title I)	1,030.00
National Board-Certified Teachers	425.00
Special Olympics Coordinator	1,415.00
School Wellness Coordinators	500.00
Occupational Therapist (1)	1,545.00
Health Services Specialist	1,545.00

Speech

Speech and Hearing Therapist (4)	3,000.00
National Board Certification for Speech	425.00

Chairpersons

[2]	High School	7,000.00
[2]	Middle School	5,000.00
[5]	Legacy Elementary	3,400.00
[5]	Macclenny Elementary	3,400.00
[5]	Westside Elementary	3,400.00
[5]	Pre-K Kindergarten Center	3,400.00

Miscellaneous Instructional Leadership

Team Leaders - Middle School (4 or more)	350.00
Program Specialist (initiated and approved by Title 1)	1,030.00
Peer Teacher	625.00
School Activities Coordinator - High School	750.00
School Activities Coordinator - Middle School	250.00
[3] Computer Network Manager	1,030.00
Teacher on Special Assignment (4)	2,575.00

2023-2024 SUPPLEMENTAL SALARY SCHEDULE **FYE June 30, 2024**
BAKER COUNTY SCHOOL BOARD

Bus Duty Supplement (beyond contractual day)

High School (1)	1,200.00
Middle School (1)	1,200.00
[1] Legacy Elementary	1,200.00
[1] Macclenny Elementary	1,200.00
[1] Westside Elementary	1,200.00
[1] Pre-K Kindergarten Center	1,200.00
Elem (20 Min. or more Beyond the Contractual Day) (Max 4)	1,600.00

[8] Resource Instructor Supplement

All schools	$1,000.00

Gate Duty - Student Drop-Off/Pick Up

[1] Baker County Middle School	1,200.00
Baker County High School (5)	1,200.00

[6] Retention Supplement

Retention for 197-Day Teachers	6,300.00
Retention for 216-Day Teachers	6,908.00
Retention for 240-Day Teachers	7,675.00
Retention for 261-Day Teachers	8,347.00

Performance Pay

Highly Effective	250.00
Effective	125.00

PER FLORIDA STATUTE 1012.34

Administrators and instructional personnel shall only be promoted to the next classification level and receive a pay increase if the evaluation instrument indicates they are:

Highly Effective
Effective
Needs Improvement

1 Number of positions subject to periodic adjustments as mutually agreed upon.

2 For BCHS and BCMS divide existing dollars pro rata based upon number of persons in department compared to number of persons in all departments.

3 Limit to maximum of $1,030 for each school that is networked (High School, Middle School, Westside Elementary, Macclenny Elementary, Legacy Elementary, Pre-K Kindergarten Center)

4 Football Coaches will be paid their supplement in two separate payments (this requires TWO separate board forms) (30% Spring Football / 70% Fall Football)

5 Amount is to be divided by the total number of chairpersons at school.

6 Retention supplement at Classification level 25 or higher.

7 These supplements will be paid entirely from sponsor/booster funds. No funds will be used from the school district to pay these supplements or to run these programs.

8 Resource instructor – an employee who is assigned students on a regular schedule and is solely responsible for implementing lesson plans, taking student attendance and assigning grades. Classroom Aides working under the direction of a teacher are not considered Resource instructors.

SUBSTITUTE TEACHER PAY – effective through September 27, 2023

All substitutes, as verified by the Associate Superintendent in charge of certification, will be paid as follows:

Non-Degreed (High School Diploma)	$ 15.00 per hour
Associate of Arts or Science	$ 15.25 per hour
Bachelor's Degree	$ 15.75 per hour
Master's Degree or Higher	$ 18.00 per hour

******After September 27, 2023 all substitute teacher staffing will be recruited and paid through ESS Southeast, LLC.**

ESS
Every day counts.

SUBSTITUTE NURSE PAY –

All substitutes, as verified by the Associate Superintendent in charge of certification, will be paid as follows:

LPN w/A.A. or A.S. Degree (Subbing for a Nurse)	$ 20.00 per hour
RN w/B.A. or B.S. Degree & above (Subbing for a Nurse)	$ 25.00 per hour

Data Processing Manager for Student/Staff & Finance	Annualized/261-Day Teacher Salary Schedule
Social Worker/Attendance Office	240-Day Teacher Salary Schedule

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER

Upon official transcript notification, in writing, to Human Resources and verification by the Associate Superintendent for Personnel Services, newly earned advanced degrees will be pro-rated.

Any employee having an advanced degree, in field, and working the majority of their day in that field, will be eligible for an additional $300.00 as part of their salary as verified and approved by the Associate Superintendent for Personnel Services. Those holding advanced degrees as of September 1, 1987 will be grandfathered in and will be entitled to this additional compensation.

Baker County School Board
Health Services Specialist Salary Schedule - 197 Days
School Health Nurse/RN/Case Manager Salary Schedule - 197 Days
FYE June 30, 2024

Years Experience	197 days Annual Contract Salary
0	45,189.00
1	45,189.00
2	45,189.00
3	45,189.00
4	45,239.00
5	45,239.00
6	45,239.00
7	45,239.00
8	45,339.00
9	45,339.00
10	46,056.00
11	46,926.00
12	47,826.00
13	48,926.00
14	50,026.00
15	51,057.00
16	52,157.00
17	53,257.00
18	54,357.00
19	55,457.00
20	56,557.00
21	57,657.00
22	58,757.00
23	59,857.00
24	61,132.00
25	62,132.00

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Advanced Degree Supplements ADD:

	197 Day
Masters:	$ 2,800.00
Specialist:	$ 3,800.00
Doctorate	$ 5,000.00

Upon notification, in writing to the Finance Office by August 1, newly earned advanced degrees will be pro-rated from January 1, if verified by the Certification Administrator at the County Office.

Any employee having an advanced degree, in field, and working the majority of their day in that field, will be eligible for an additional $300.00 as part of their salary as verified and approved by the Director of Certification. Those holding advanced degrees as of September 1, 1987, will be grandfathered in and will be entitled to this additional compensation.

CLASSIFIED/CONFIDENTIAL EMPLOYEES

An employee must work for three (3) years as a classified/confidential employee under the supervision of a district office administrator to start receiving the additional longevity salary on a cumulative basis as follows, effective July 1, 1984:

3 years	$ 425.00
6 years	$ 435.00
9 years	$ 445.00
12 years	$ 455.00
15 years	$ 465.00
18 years	$ 550.00

The following classified/confidential employees are eligible for the additional longevity salary:

Executive Secretary	Finance Aide I
Bus Garage Shop Manager	Finance Aide II
Auxiliary Services Supervisor	Secretary I
Nutrition Services Area Coordinator	Secretary II
Secretary/School Food Service Finance Aide	Secretary III
Maintenance Foreman/Inventory Manager	
High School/Middle School Secretary/Bookkeeper - 12 month	

An employee who is a classified/confidential employee will be awarded for their college (semester) hours as follows: The rates will not apply when the credit hours are required for employment. Anyone currently employed as of November 20, 2012, may continue on their current track and schedule of earnings according to this scale. For new hires after November 20, 2012, these rates will not be compounded. (Must be from an accredited awarded college with official transcript on file in the Personnel Department)

The existing employees who qualified for these credit awards are grandfathered in at their current rate and schedule.

30-59 Semester Hours - $.40 per hr. x total contractual hours
60-89 Semester Hours - $.70 per hr. x total contractual hours
90+ Semester Hours - $.75 per hr. x total contractual hours

Upon receipt in the Finance Department of official transcript from an accredited college or university, and upon verification by the Associated Superintendent of Human Resources, eligible classified/confidential employees attaining a confirmed degree will receive additional compensation as follows:

Associate of Arts or Associate of Science	$300
Bachelor of Arts or Bachelor of Science	$500

Baker County School Board

Executive Secretary - Salary Schedule **CONFIDENTIAL**

FYE June 30, 2024

Years Experience	1957.5 hours (Exec. Sec.) Annual Salary
0	46,440.69
1	46,734.20
2	47,027.74
3	47,677.04
4	47,970.58
5	48,441.99
6	48,913.41
7	49,206.93
8	49,500.47
9	49,793.98
10	50,354.36
11	51,827.98
12	52,121.52
13	52,415.03
14	52,708.57
15	53,002.08
16	53,295.62
17	53,589.13
18	55,046.15

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Finance Aide - 12 Month Employee (261 Days) **CONFIDENTIAL**
Secretary/Nutrition Services Finance Aide - 11 Month Employee (240 Days) **CONFIDENTIAL**
Nutrition Services Area Coordinator - 10 Month Employee (206 Days) **CONFIDENTIAL**
Salary Schedule
FYE June 30, 2024

Years Experience	1957.5 hours (Fin I) 261 Days Annual Salary	1957.5 hours (Fin II) 261 Days Annual Salary	1800 hours (Fin I) 240 Days Annual Salary	1800 hours (Fin II) 240 Days Annual Salary	1545 hours (Fin I) 206 Days Annual Salary	1545 hours (Fin II) 206 Days Annual Salary
0	46,440.69	43,718.91	42,704.08	40,201.30	36,654.34	34,506.11
1	46,734.20	44,012.42	42,973.98	40,471.20	36,886.00	34,737.78
2	47,027.74	44,305.96	43,243.90	40,741.11	37,117.68	34,969.45
3	47,677.04	44,955.26	43,840.96	41,338.17	37,630.16	35,481.93
4	47,970.58	45,248.80	44,110.87	41,608.09	37,861.83	35,713.61
5	48,441.99	45,720.21	44,544.36	42,041.57	38,233.91	36,085.68
6	48,913.41	46,191.64	44,977.85	42,475.07	38,605.99	36,457.77
7	49,206.93	46,485.15	45,247.75	42,744.97	38,837.65	36,689.43
8	49,500.47	46,778.69	45,517.67	43,014.88	39,069.33	36,921.11
9	49,793.98	47,072.20	45,787.57	43,284.78	39,301.00	37,152.77
10	50,354.36	47,632.58	46,302.86	43,800.07	39,743.29	37,595.06
11	51,827.98	49,106.20	47,657.92	45,155.13	40,906.38	38,758.15
12	52,121.52	49,399.74	47,927.83	45,425.05	41,138.06	38,989.83
13	52,415.03	49,693.25	48,197.73	45,694.95	41,369.72	39,221.50
14	52,708.57	49,986.79	48,467.65	45,964.86	41,601.40	39,453.17
15	53,002.08	52,059.25	48,737.55	47,870.57	41,833.06	41,088.91
16	53,295.62	52,352.78	49,007.46	48,140.49	42,064.74	41,320.58
17	53,589.13	52,646.30	49,277.36	48,410.39	42,296.40	41,552.25
18	55,046.15	54,094.22	50,617.15	49,741.81	43,446.39	42,695.06

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

After two (2) years on the Finance Aide II scale, a person may be promoted to the Finance Aide I scale with the approval of the immediate supervisor.

Baker County School Board
Part-Time Finance Aide - 11 Month Employee (240 Days at 3.5 Hours per Day)
Salary Schedule
FYE June 30, 2024

Years Experience	(Fin I) **240 Days** 3.5 Hours per Day Annual Salary	(Fin II) **240 Days** 3.5 Hours per Day Annual Salary
0	19,928.57	18,760.60
1	19,928.57	18,760.60
2	20,054.52	18,886.56
3	20,054.52	18,886.56
4	20,180.49	19,012.52
5	20,180.49	19,012.52
6	20,459.11	19,291.15
7	20,459.11	19,291.15
8	20,585.07	19,417.11
9	20,585.07	19,417.11
10	20,787.37	19,619.40
11	20,787.37	19,619.40
12	20,989.66	19,821.70
13	20,989.66	19,821.70
14	21,115.62	19,947.65
15	21,115.62	19,947.65
16	21,241.58	20,073.61
17	21,241.58	20,073.61
18	21,367.53	20,199.57
19	21,367.53	20,199.57
20	21,608.00	20,440.03
21	21,608.00	20,440.03
22	22,240.36	21,072.39
23	22,240.36	21,072.39
24	22,366.32	21,198.35
25	22,366.32	21,198.35
26	22,492.27	21,324.31
27	22,492.27	21,324.31
28	22,618.24	21,450.27
29	22,618.24	21,450.27
30	22,744.19	22,339.60
31	22,744.19	22,339.60
32	22,870.15	22,465.56
33	22,870.15	22,465.56
34	22,996.10	22,591.51
35	22,996.10	22,591.51
36	23,621.34	23,212.85

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

After Four (4) years on the part-time Finance Aide II scale, a person may be promoted to the Finance Aide I scale with the approval of the immediate supervisor.

Baker County School Board
Secretary I, II, III Salary Schedule - 261 Days and 240 **CONFIDENTIAL**
FYE June 30, 2024

Years Experience	1957.5 hours (Sec. I) Annual Salary 261	1957.5 hours (Sec. II) Annual Salary 261	1957.5 hours (Sec. III) Annual Salary 261	1800 hours (Sec. I) Annual Salary 240	1800 hours (Sec. II) Annual Salary 240	1800 hours (Sec. III) Annual Salary 240
0	43,718.91	42,776.07	41,311.99	40,201.29	39,334.31	37,988.03
1	44,012.42	43,069.59	41,605.53	40,471.19	39,604.21	38,257.95
2	44,305.96	43,363.12	41,899.04	40,741.11	39,874.13	38,527.85
3	44,955.26	44,012.42	42,548.37	41,338.17	40,471.19	39,124.93
4	45,248.80	44,305.96	42,841.88	41,608.08	40,741.11	39,394.83
5	45,720.21	44,777.37	43,313.31	42,041.57	41,174.59	39,828.33
6	46,191.64	45,248.80	43,784.72	42,475.06	41,608.08	40,261.81
7	46,485.15	45,542.31	44,078.25	42,744.96	41,877.99	40,531.72
8	46,778.69	45,835.85	44,371.77	43,014.88	42,147.90	40,801.62
9	47,072.20	46,129.36	44,665.30	43,284.78	42,417.80	41,071.54
10	47,632.58	46,689.74	45,225.66	43,800.07	42,933.09	41,586.81
11	49,106.20	48,163.37	46,699.31	45,155.13	44,288.15	42,941.89
12	49,399.74	48,456.90	46,992.82	45,425.04	44,558.06	43,211.79
13	49,693.25	48,750.42	47,286.36	45,694.94	44,827.96	43,481.70
14	49,986.79	49,043.95	47,579.87	45,964.86	45,097.88	43,751.60
15	50,280.30	49,337.47	47,873.41	46,234.76	45,367.78	44,021.52
16	50,573.84	49,631.00	48,166.92	46,504.67	45,637.70	44,291.42
17	50,867.35	49,924.52	48,460.46	46,774.57	45,907.60	44,561.34
18	52,298.14	51,346.21	49,868.02	48,090.24	47,214.91	45,855.65

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

After two (2) years on the Secretary III Scale, an employee may be promoted to Secretary II if the immediate supervisor feels that the employee has progressed well enough to assume the responsibilities of a Secretary II.

After two (2) years on the Secretary II Scale, an employee may be promoted to Secretary I if the immediate supervisor feels that the employee has progressed well enough to assume the responsibilities of a Secretary I.

Baker County School Board
High School & Middle School Secretary/Bookkeeper - 261 days **CONFIDENTIAL**
Salary Schedule
FYE June 30, 2024

Years Experience	Salary 261 - Days	Salary 240 - Days
0	41,763.42	38,403.15
1	42,060.57	38,676.38
2	42,394.87	38,983.79
3	43,026.33	39,564.44
4	43,360.63	39,871.85
5	43,843.50	40,315.87
6	44,355.70	40,786.85
7	44,652.84	41,060.09
8	44,912.85	41,299.17
9	45,247.15	41,606.57
10	45,804.32	42,118.91
11	47,318.73	43,511.47
12	47,615.89	43,784.73
13	47,913.03	44,057.96
14	48,247.33	44,365.37
15	48,544.50	44,638.62
16	48,878.78	44,946.00
17	49,175.94	45,219.26
18	50,594.08	46,523.29

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board

Bus Garage Shop Manager - CONFIDENTIAL
Auxiliary Services Supervisor - CONFIDENTIAL
Salary Schedule
12 Month Employee - 8 hours, 261 Days = 2088 hours
FYE June 30, 2024

Years Experience	Per Year Salary
0	59,733.20
1	60,104.64
2	60,438.94
3	61,181.82
4	61,553.28
5	62,073.29
6	62,622.62
7	62,956.92
8	63,328.36
9	63,699.80
10	64,331.26
11	67,665.92

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

NON-INSTRUCTIONAL LONGEVITY

All non-instructional personnel who have completed 15-19 years non-instructional service in the Baker County School District, shall receive an additional $1,100.00 as part of their base salary. Eligibility for this $1,100.00 addition to the base salary ends at the end of the 20th year of service.

All non-instructional personnel who have completed 20-24 years non-instructional service in the Baker County School District, shall receive $1,700 as part of their base salary. Eligibility for this $1,700.00 addition to the base salary ends at the end of the 25th year of service

All non-instructional personnel who have completed 25 or more years non-instructional service in the Baker County School District, shall receive an additional $2,200.00 as part of their base salary.

NON-INSTRUCTIONAL PERSONNEL
SALARY SCHEDULE GUIDELINES
AWARD FOR COLLEGE SEMESTER HOURS
2023-2024

All non-instructional employees will be awarded for their college hours as follows: (Must be from an accredited awarded college with official transcript on file in the Personnel Department)

30 - 59 Semester Hours - $.40 per hr. x total contractual hours
60 - 89 Semester Hours - $.70 per hr. x total contractual hours
90+ Semester Hours - $.75 per hr. x total contractual hours

These rates will not apply when the credit hours are required for employment. Anyone currently employed, as of ratification date November 20, 2012, may continue on their current track and schedule of earnings according to this scale. For new hires, after ratification date November 20, 2012, these rates <u>will not be compounded</u>.

The existing employees who qualified for these credit awards are grandfathered in at their current rate and schedule.

Upon receipt in the Finance Department of official transcript from an accredited college or university, and upon verification by the Associate Superintendent of Human Resources, eligible non-instructional employees attaining a confirmed degree will receive additional compensation as follows:

AA/AS Degrees	**$300/year**
BA/BS Degrees	**$500/year**

Baker County School Board
School Secretary-Bookkeeper Data Processors & VPK/Pre-/K Coordinator
School Secretary/Clerical Assistant to Teachers
Salary Schedule
FYE June 30, 2024

5 Hours, 186 Days - 930 Hours (including holidays)
7 1/2 Hours, 216 Days - 1620 Hours (including holidays)
7 1/2 Hours, 240 Days - 1800 Hours (including holidays)
7 1/2 Hours, 261 Days - 1957.5 Hours (including holidays)
5 Hours, 261 Days - 1305 Hours (including holidays)

School Secretary-Bookkeeper Data Processors & VPK/Pre-K Coordinator

Years Experience	216 Days Per Hour	216 Days Per Year Salary	240 Days Per Hour	240 Days Per Year Salary	261 Days Per Hour	261 Days Per Year Salary	5hr 261 Days Per Hour	5hr 261 Days Per Year Salary
0	16.57	26,843.40	16.57	29,826.00	16.57	32,435.78	16.57	21,623.85
1	16.84	27,280.80	16.84	30,312.00	16.84	32,964.30	16.84	21,976.20
2	16.98	27,507.60	16.98	30,564.00	16.98	33,238.35	16.98	22,158.90
3	17.27	27,977.40	17.27	31,086.00	17.27	33,806.03	17.27	22,537.35
4	17.40	28,188.00	17.40	31,320.00	17.40	34,060.50	17.40	22,707.00
5	17.62	28,544.40	17.62	31,716.00	17.62	34,491.15	17.62	22,994.10
6	17.78	28,803.60	17.78	32,004.00	17.78	34,804.35	17.78	23,202.90
7	17.89	28,981.80	17.89	32,202.00	17.89	35,019.68	17.89	23,346.45
8	18.04	29,224.80	18.04	32,472.00	18.04	35,313.30	18.04	23,542.20
9	18.17	29,435.40	18.17	32,706.00	18.17	35,567.78	18.17	23,711.85
10	18.40	29,808.00	18.40	33,120.00	18.40	36,018.00	18.40	24,012.00
11	20.93	33,906.60	20.93	37,674.00	20.93	40,970.48	20.93	27,313.65

School Secretary/Clerical Assistant to Teachers

Years Experience	216 Days Per Hour	216 Days Per Year Salary	5hr 186 Days Per Hour	5hr 186 Days Per Year Salary
0	15.67	25,385.40	15.67	14,573.10
1	15.93	25,806.60	15.93	14,814.90
2	16.06	26,017.20	16.06	14,935.80
3	16.36	26,503.20	16.36	15,214.80
4	16.50	26,730.00	16.50	15,345.00
5	16.70	27,054.00	16.70	15,531.00
6	16.85	27,297.00	16.85	15,670.50
7	16.96	27,475.20	16.96	15,772.80
8	17.09	27,685.80	17.09	15,893.70
9	17.25	27,945.00	17.25	16,042.50
10	17.51	28,366.20	17.51	16,284.30
11	19.99	32,383.80	19.99	18,590.70

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Instructional Assistants
LPN
Salary Schedule
FYE June 30, 2024

Aide 186 - 5 hours, 186 days, 930 hours
Aide 187 - 7.5 hours, 187 days, 1402.5 hours; 4 hours, 187 days, 748 hours
Aide 197 - 7.5 hours, 197 days, 1477.5 hours
Aide 206 - 7.5 hours, 206 days, 1545 hours
Aide 216 - 7.5 hours, 216 days, 1620 hours
Aide 240 - 7.5 hours, 240 days, 1800 hours

Years Experience	Aide 187 Per Hour	Aide 187 Salary	Aide 197 Per Hour	Aide 197 Salary	Aide 206 Per Hour	Aide 206 Salary	Aide 216 Per Hour	Aide 216 Salary	Aide 240 Per Hour	Aide 240 Salary	5 Hr/Day Aide 186 Per Hour	5 Hr/Day Aide 186 Salary
0	15.65	21,948.03	15.65	23,121.72	15.65	24,178.04	15.65	25,351.73	15.65	28,168.59	15.65	14,553.77
1	15.90	22,299.75	15.90	23,492.25	15.90	24,565.50	15.90	25,758.00	15.90	28,620.00	15.90	14,787.00
2	16.05	22,510.13	16.05	23,713.88	16.05	24,797.25	16.05	26,001.00	16.05	28,890.00	16.05	14,926.50
3	16.35	22,930.88	16.35	24,157.13	16.35	25,260.75	16.35	26,487.00	16.35	29,430.00	16.35	15,205.50
4	16.50	23,141.25	16.50	24,378.75	16.50	25,492.50	16.50	26,730.00	16.50	29,700.00	16.50	15,345.00
5	16.71	23,435.78	16.71	24,689.03	16.71	25,816.95	16.71	27,070.20	16.71	30,078.00	16.71	15,540.30
6	16.86	23,646.15	16.86	24,910.65	16.86	26,048.70	16.86	27,313.20	16.86	30,348.00	16.86	15,679.80
7	16.99	23,828.48	16.99	25,102.73	16.99	26,249.55	16.99	27,523.80	16.99	30,582.00	16.99	15,800.70
8	17.10	23,982.75	17.10	25,265.25	17.10	26,419.50	17.10	27,702.00	17.10	30,780.00	17.10	15,903.00
9	17.28	24,235.20	17.28	25,531.20	17.28	26,697.60	17.28	27,993.60	17.28	31,104.00	17.28	16,070.40
10	17.54	24,599.85	17.54	25,915.35	17.54	27,099.30	17.54	28,414.80	17.54	31,572.00	17.54	16,312.20
11	20.14	28,246.35	20.14	29,756.85	20.14	31,116.30	20.14	32,626.80	20.14	36,252.00	20.14	18,730.20

****A $250 EOY Matching Bonus will be paid to ESE Pre-K Classroom Paraprofessionals, pending grant award and availability of funding.**
****A $500 supplement will be paid to ESE K - 12 Classroom Paraprofessionals from the IDEA grant, pending grant award and availability of funding.**
A $750 annual supplement will be paid to Full time Classroom Paraprofessionals assigned to an alternative school setting.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

**** IDEA bonus/supplement amounts may vary in the future based upon the IDEA grant award amount and funding availability.**

Baker County School Board
Instructional Assistants - Part-Time
Salary Schedule
FYE June 30, 2024

Aide 187 - 4 hours, 748 hours

Full Time Years Experience	Part Time Years Experience	Per Hour	Aide 187 4 Hr/Day
0	0	15.65	11,705.61
0	1	15.65	11,705.61
1	2	15.90	11,893.20
1	3	15.90	11,893.20
2	4	16.05	12,005.40
2	5	16.05	12,005.40
3	6	16.35	12,229.80
3	7	16.35	12,229.80
4	8	16.50	12,342.00
4	9	16.50	12,342.00
5	10	16.71	12,499.08
5	11	16.71	12,499.08
6	12	16.86	12,611.28
6	13	16.86	12,611.28
7	14	16.99	12,708.52
7	15	16.99	12,708.52
8	16	17.10	12,790.80
8	17	17.10	12,790.80
9	18	17.28	12,925.44
9	19	17.28	12,925.44
10	20	17.54	13,119.92
10	21	17.54	13,119.92
11	22	20.14	15,064.72
11	23	20.14	15,064.72

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Prekindergarten Child Development Associates
Salary Schedule
7.5 Hours - 197 days - 1477.5 hours
7.5 Hours - 240 days - 1800 hours
FYE June 30, 2024

Years Experience	Per Hour	CDA 197 Salary	Per Hour	CDA 240 Salary
0	19.07	28,175.93	19.07	34,326.00
1	19.36	28,604.40	19.36	34,848.00
2	19.67	29,062.43	19.67	35,406.00
3	19.96	29,490.90	19.96	35,928.00
4	20.28	29,963.70	20.28	36,504.00
5	20.57	30,392.18	20.57	37,026.00
6	20.87	30,835.43	20.87	37,566.00
7	21.18	31,293.45	21.18	38,124.00
8	21.48	31,736.70	21.48	38,664.00
9	21.78	32,179.95	21.78	39,204.00
10	22.08	32,623.20	22.08	39,744.00
11	25.05	37,011.38	25.05	45,090.00

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Maintenance Foreman/Inventory Manager
Salary Schedule
12 Month Employee - 8 hours per day, 261 Days = 2088 hours
FYE June 30, 2024

Years Experience	Per Year Salary
0	59,733.20
1	60,104.64
2	60,438.94
3	61,181.82
4	61,553.28
5	62,073.29
6	62,622.62
7	62,956.92
8	63,328.36
9	63,699.80
10	64,331.26
11	67,665.92

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Heating Cooling, Electrical Maintenance
Heating Cooling, Electrical (Journeyman)
Safety Inspector
Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)

Heating, Cooling, Electrical Maintenance

Years Experience	Per Hour	Per Year Salary
0	18.96	39,588.48
1	19.30	40,298.40
2	19.44	40,590.72
3	19.74	41,217.12
4	19.86	41,467.68
5	20.10	41,968.80
6	20.23	42,240.24
7	20.38	42,553.44
8	20.52	42,845.76
9	20.64	43,096.32
10	20.91	43,660.08
11	23.63	49,339.44

After two (2) years on this scale a person employed by the Baker County School System may, with the approval of the immediate supervisor, move to the Journeyman salary schedule below.

Heating, Cooling, Electrical (Journeyman)
Safety Inspector

Years Experience	Per Hour	Per Year Salary
0	21.21	44,286.48
1	21.53	44,954.64
2	21.65	45,205.20
3	21.99	45,915.12
4	22.13	46,207.44
5	22.34	46,645.92
6	22.50	46,980.00
7	22.61	47,209.68
8	22.77	47,543.76
9	22.90	47,815.20
10	23.18	48,399.84
11	26.07	54,434.16

Employee must have a Journeyman's License from a recognized labor union covering these fields or receive immediate supervisor's recommendation after two (2) years successful service within the Baker County School System.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Apprenticeship Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 8 hours, 240 days = 1920)

Apprenticeship

Years Experience	261 day Per Hour	261 day Per Year Salary	240 day Per Hour	240 day Per Year Salary
0	15.65	32,677.20	15.65	30,048.00
1	15.65	32,677.20	15.65	30,048.00
2	15.65	32,677.20	15.65	30,048.00
3	15.65	32,677.20	15.65	30,048.00
4	15.65	32,677.20	15.65	30,048.00
5	15.65	32,677.20	15.65	30,048.00
6	15.65	32,677.20	15.65	30,048.00
7	15.65	32,677.20	15.65	30,048.00
8	15.65	32,677.20	15.65	30,048.00
9	15.77	32,927.76	15.77	30,278.40
10	16.25	33,930.00	16.25	31,200.00
11	18.68	39,003.84	18.68	35,865.60

After two (2) years on the Apprenticeship Salary Schedule a person employed by the Baker County School System may, with the approval of the immediate supervisor, move to the Maintenance I salary schedule.
EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Maintenance Department (Journeyman),Transportation Mechanic (Journeyman)
Maintenance I, Mechanic II, Warehouse/Inventory Clerk
Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 7.5 Hours, 240 days = 1800 hours)
Maintenance Department (Journeyman),Transportation Mechanic (Journeyman)

Years Experience	Per Hour	261 - Days Per Year Salary	240 - Days Per Year Salary
0	20.14	42,052.32	36,252.00
1	20.43	42,657.84	36,774.00
2	20.58	42,971.04	37,044.00
3	20.88	43,597.44	37,584.00
4	21.03	43,910.64	37,854.00
5	21.26	44,390.88	38,268.00
6	21.39	44,662.32	38,502.00
7	21.54	44,975.52	38,772.00
8	21.67	45,246.96	39,006.00
9	21.80	45,518.40	39,240.00
10	22.08	46,103.04	39,744.00
11	24.84	51,865.92	44,712.00

Employee must have a Journeyman's License from a recognized labor union covering these fields or receive immediate supervisor's recommendation after two (2) years successful service within the Baker County School System.

Bus Mechanic Journeyman -- Employee must have worked three (3) years prior with a reputable firm employing more than one (1) full-time mechanic. This must be verified by employer.
A $500 supplement will be paid to the Bus Mechanic Trainer.
A $500 supplement will be paid to the Certified Bus Inspector.

Maintenance I, Mechanic II, Warehouse/Inventory Clerk

Years Experience	Per Hour	261 - Days Per Year Salary	240 - Days Per Year Salary
0	16.42	34,284.96	29,556.00
1	16.71	34,890.48	30,078.00
2	16.85	35,182.80	30,330.00
3	17.17	35,850.96	30,906.00
4	17.30	36,122.40	31,140.00
5	17.52	36,581.76	31,536.00
6	17.65	36,853.20	31,770.00
7	17.79	37,145.52	32,022.00
8	17.92	37,416.96	32,256.00
9	18.07	37,730.16	32,526.00
10	18.33	38,273.04	32,994.00
11	20.79	43,409.52	37,422.00

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
School Bus Driver
Salary Schedule
FYE June 30, 2024
(186 Days @ 5.5 hours = 1023 hours, 186 Days @ 8 hours = 1488 hours)
(Including 6 Holidays)

		5.5 Hr Day			8 Hr Day
Years Experience	Per Hour	Per Year Salary	Years Experience	Per Hour	Per Year Salary
0	16.57	16,951.11	0	16.46	24,492.48
1	16.95	17,339.85	1	16.83	25,043.04
2	17.13	17,523.99	2	17.02	25,325.76
3	17.58	17,984.34	3	17.47	25,995.36
4	17.83	18,240.09	4	17.71	26,352.48
5	18.17	18,587.91	5	18.06	26,873.28
6	18.38	18,802.74	6	18.26	27,170.88
7	18.58	19,007.34	7	18.46	27,468.48
8	18.82	19,252.86	8	18.71	27,840.48
9	19.01	19,447.23	9	18.90	28,123.20
10	19.43	19,876.89	10	19.32	28,748.16
11	22.60	23,119.80	11	22.38	33,301.44

SUBSTITUTE BUS DRIVERS:

Daily Rate - A minimum salary on 0 years experience above.

Substitute Driver by a Bus Aide to Duval County paid on 1 years experience above.

Trips: $24.00 per trip or the hourly rate of 1 years experience or current step whichever is less.

Trainer of New Bus Drivers - employee's current hourly rate.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Bus Aide
Salary Schedule
(186 Days, 5.5 hours = 1023 hour)
(186 Days, 8 hours = 1488 hour)
(Including 6 Holidays)
FYE June 30, 2024

		8 Hr Day		**5.5 Hr Day**
Years Experience	Per Hour	Per Year Salary	Per Hour	Per Year Salary
0	15.00	22,320.00	15.00	15,345.00
1	15.00	22,320.00	15.00	15,345.00
2	15.00	22,320.00	15.00	15,345.00
3	15.00	22,320.00	15.00	15,345.00
4	15.00	22,320.00	15.00	15,345.00
5	15.00	22,320.00	15.00	15,345.00
6	15.00	22,320.00	15.00	15,345.00
7	15.00	22,320.00	15.00	15,345.00
8	15.00	22,320.00	15.00	15,345.00
9	15.00	22,320.00	15.00	15,345.00
10	15.00	22,320.00	15.00	15,345.00
11	15.72	23,391.36	15.72	16,081.56

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Substitute Aides:

Paid at Step 0 of the bus aides pay schedule.

Bus Drivers who substitute as aides will be paid at their hourly rate.

Baker County School Board
Landscape Technician (261 Days) & (240 Days)
Custodian (261) & (197)
Salary Schedule
FYE June 30, 2024

(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 8 hours, 240 days = 1920 hours)
(10 Months, 8 hours, 197 days =1576 hours)
(12 Months, 5.5 Hours, 261 days = 1435.5 hours)

Years Experience	Per Hour	261 - days Salary	Per Hour	240 - days Salary	Per Hour	197 - days Salary	Per Hour	**5.5 Hrs/Day** 261 - Days Salary
0	15.65	32,677.20	15.65	30,048.00	15.65	24,664.40	15.65	22,465.58
1	15.90	33,199.20	15.90	30,528.00	15.90	25,058.40	15.90	22,824.45
2	16.05	33,512.40	16.05	30,816.00	16.05	25,294.80	16.05	23,039.78
3	16.38	34,201.44	16.38	31,449.60	16.38	25,814.88	16.38	23,513.49
4	16.49	34,431.12	16.49	31,660.80	16.49	25,988.24	16.49	23,671.40
5	16.74	34,953.12	16.74	32,140.80	16.74	26,382.24	16.74	24,030.27
6	16.85	35,182.80	16.85	32,352.00	16.85	26,555.60	16.85	24,188.18
7	16.98	35,454.24	16.98	32,601.60	16.98	26,760.48	16.98	24,374.79
8	17.16	35,830.08	17.16	32,947.20	17.16	27,044.16	17.16	24,633.18
9	17.27	36,059.76	17.27	33,158.40	17.27	27,217.52	17.27	24,791.09
10	17.53	36,602.64	17.53	33,657.60	17.53	27,627.28	17.53	25,164.32
11	19.93	41,613.84	19.93	38,265.60	19.93	31,409.68	19.93	28,609.52

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Substitute Custodian - $15.00 per hour - EFFECTIVE October 1, 2022

Custodian Coordinator (Elementary Schools) - $900.00 supplement
Custodian Coordinator (Middle School) - $1,000.00 supplement
Custodian Coordinator (High School) - $1,150.00 supplement
Landscape Coordinator (All Schools) - $1,000.00 supplement

Baker County School Board
Part-time Custodian
Salary Schedule
FYE June 30, 2024
(12 Months, 4 Hours, 261 days=1044 hours)

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	16,338.60
0	1	15.65	16,338.60
1	2	15.90	16,599.60
1	3	15.90	16,599.60
2	4	16.05	16,756.20
2	5	16.05	16,756.20
3	6	16.38	17,100.72
3	7	16.38	17,100.72
4	8	16.49	17,215.56
4	9	16.49	17,215.56
5	10	16.74	17,476.56
5	11	16.74	17,476.56
6	12	16.85	17,591.40
6	13	16.85	17,591.40
7	14	16.98	17,727.12
7	15	16.98	17,727.12
8	16	17.16	17,915.04
8	17	17.16	17,915.04
9	18	17.27	18,029.88
9	19	17.27	18,029.88
10	20	17.53	18,301.32
10	21	17.53	18,301.32
11	22	19.93	20,806.92
11	23	19.93	20,806.92

Part-time earns 1/2 year experience for each year worked.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Nutrition Services Manager
Salary Schedule
(7.5 Hours, 193 Days - 1447.5 Hours)
FYE June 30, 2024

Years Experience	Per Hour	7.5 Hr Day Per Year Salary
0	17.21	24,911.48
1	17.30	25,041.75
2	17.41	25,200.98
3	17.66	25,562.85
4	17.79	25,751.03
5	17.95	25,982.63
6	18.03	26,098.43
7	18.15	26,272.13
8	18.25	26,416.88
9	18.34	26,547.15
10	18.47	26,735.33
11	20.90	30,252.75

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Nutrition Services Manager - Refer to Table 1 below.

Nutrition Services Assistant Manager - $500.00 Supplement
Nutrition Services Assistant Manager for Catered Site - $2,000.00 Supplement

Nutrition Service Managers will be required to obtain and retain
American School Food Service Association Professional Certification.

TABLE 1
Nutrition Services Manager Supplements:

Manager IV - $3,000.00
Manager III - $3,500.00
Manager II - $4,000.00
Manager I - $4,500.00

TABLE 1

MANAGER LEVEL	POSITION DESCRIPTION
Manager IV	Food Service Manager of school serving a projected average daily number of combined meal/meal equivalents below 500.
Manager III	Food Service Manager of school serving a projected average daily number of combined meal/meal equivalents between 500 and 599.
Manager II	Food Service Manager of school serving a projected average daily number of combined meal/meal equivalents between 600 and 699.
Manager I	Food Service Manager of school serving a projected average daily number of combined meal/meal equivalents of more than 700.

Note: Total meals and meals per labor hours are an annual average. Formula: total lunches plus total breakfast (divided by 3) plus EDEP snacks (as applicable) divided by 4 plus total ala carte dollars including adult meal charges (divided by regular adult meal cost) equals total meal equivalents.

Baker County School Board
Nutrition Service Assistants - 7 hours per day - 191 days - 1337 hours
Salary Schedule
FYE June 30, 2024

Years Experience	Per Hour	Per Year Salary
0	15.65	20,924.05
1	15.75	21,057.75
2	15.86	21,204.82
3	16.44	21,980.28
4	16.57	22,154.09
5	16.63	22,234.31
6	16.70	22,327.90
7	16.81	22,474.97
8	16.88	22,568.56
9	16.96	22,675.52
10	17.07	22,822.59
11	19.37	25,897.69

Nutrition Service Substitutes - $15.00 per hour - EFFECTIVE October 1, 2022

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Nutrition Service Assistants - 3HR and 4HR per day
Salary Schedule
FYE June 30, 2024
(3 Hours, 186 Days - 558 Hours; 4 Hours, 186 Days, 744 hours)

3 Hour Nutrition Services Assistant

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	8,732.70
0	1	15.65	8,732.70
1	2	15.75	8,788.50
1	3	15.75	8,788.50
2	4	15.86	8,849.88
2	5	15.86	8,849.88
3	6	16.44	9,173.52
3	7	16.44	9,173.52
4	8	16.57	9,246.06
4	9	16.57	9,246.06
5	10	16.63	9,279.54
5	11	16.63	9,279.54
6	12	16.70	9,318.60
6	13	16.70	9,318.60
7	14	16.81	9,379.98
7	15	16.81	9,379.98
8	16	16.88	9,419.04
8	17	16.88	9,419.04
9	18	16.96	9,463.68
9	19	16.96	9,463.68
10	20	17.07	9,525.06
10	21	17.07	9,525.06
11	22	19.37	10,808.46
11	23	19.37	10,808.46

4 Hour Nutrition Services Assistant

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	11,643.60
0	1	15.65	11,643.60
1	2	15.75	11,718.00
1	3	15.75	11,718.00
2	4	15.86	11,799.84
2	5	15.86	11,799.84
3	6	16.44	12,231.36
3	7	16.44	12,231.36
4	8	16.57	12,328.08
4	9	16.57	12,328.08
5	10	16.63	12,372.72
5	11	16.63	12,372.72
6	12	16.70	12,424.80
6	13	16.70	12,424.80
7	14	16.81	12,506.64
7	15	16.81	12,506.64
8	16	16.88	12,558.72
8	17	16.88	12,558.72
9	18	16.96	12,618.24
9	19	16.96	12,618.24
10	20	17.07	12,700.08
10	21	17.07	12,700.08
11	22	19.37	14,411.28
11	23	19.37	14,411.28

Part-time earns 1/2 year experience for each year worked.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

MISCELLANEOUS NON-INSTRUCTIONAL SALARY SCHEDULES

2023-2024

PART-TIME, TEMPORARY, EXTRA-DUTY

Skilled laborers working on a specific maintenance project for a limited time ..... $15.00 per hour

Part-time clerical/typing ..... $15.00 per hour

Adults working on school board projects for a limited time ..... $ 15.00 per hour

Students working part-time summers or other temporary positions (high school or college) ..... $ 15.00 per hour

For work performed beyond the normal contractual period in official non-instructional capacity. This would include writing projects, curriculum, attending or conducting workshops beyond the regular contractual period. ..... $15.00 per hour

BCHS & BCMS Athletic Event Gatekeepers..... $15.00 per hour

Extended Day Enrichment Program

Supervisor (182 days)..... $18.10 per hour

Assistant (181 days) ..... $15.75 per hour

Daily Worker (180 days) ..... current sub rate per hour

AGENDA ITEM NO. 9.4

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Allen Murphy - (259-0429)

ITEM TYPE: Contract

AGENDA SECTION: **APPROVAL OF ITEMS FOR ACTION**

SUBJECT: Approval of the 2021-2024 Agreement with the Baker County Education Association (Revised July 1, 2023) Pending Ratification by the Instructional Bargaining Unit.

ATTACHMENTS:
09.05.2023.Approval of 23-24 BCEA Contract_A.Murphy.pdf

Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

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

August 17, 2023

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

Dear Superintendent Raulerson,

I am requesting School Board approval of the 2021-2024 Agreement between Baker County School District and the Baker County Education Association, (*Revised July 01, 2023, pending ratification by the Instructional Bargaining Unit*).

If you have any questions, please call me at 259-0427.

Sincerely,

Everett Allen Murphy

Everett Allen Murphy
Associate Superintendent of Human Resources

AGREEMENT

BETWEEN THE

BAKER COUNTY DISTRICT SCHOOL BOARD

AND

BAKER COUNTY EDUCATION ASSOCIATION

2021-2024

(Revised July 1, 202~~2~~3)

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PREAMBLE

THIS AGREEMENT ENTERED INTO THIS 1st DAY OF JULY ~~2022~~2023, BY AND BETWEEN THE SCHOOL BOARD OF BAKER COUNTY, FLORIDA, HEREINAFTER CALLED THE "BOARD", AND THE BAKER COUNTY EDUCATION ASSOCIATION, HEREINAFTER CALLED THE "ASSOCIATION."

WITNESSETH:

WHEREAS, the Board and the Association recognize and declare that providing a safe, quality education for the students of Baker County is the primary goal of the Baker County Public Schools and

WHEREAS, the Board and the Association recognize that it is the responsibility of the Board to approve the educational and operational policies that are essential to the public educational programs and that the Association represents the teaching personnel, who are engaged in providing educational services and

WHEREAS, the Association, as the certified and exclusive agent and representative of teaching personnel, and the Board have agreed to bargain in good faith in the determination of the wages, hours, and terms and conditions as of employment of the public employees within the bargaining unit and

WHEREAS, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings which they desire to confirm in the Contract and

IN CONSIDERATION OF THE FOLLOWING MUTUAL COVENANTS, IT IS HEREBY AGREED as follows:

ARTICLE I –TERMS OF AGREEMENT

This Agreement is entered into as of July 1, ~~2022~~ 2023, between the Baker County District School Board, hereinafter referred to as the "Board," and the Baker County Education Association, hereinafter referred to as the Association.

This Agreement shall expire on June 30, 2024, subject to annual reopeners for:

1. **Article IV Salary**
2. **Article V Employee Benefits**
3. **Health Insurance/Board Contribution**
4. **Teacher Assessment**
5. **One (1) item for each side**
6. **Any articles or items both sides mutually consent to open**
7. **Any article affected by acts of the Legislature or by decisions of the courts of competent jurisdiction**

ARTICLE II -PURPOSE

It is understood that the Board is the duly elected body with responsibility and authority to furnish educational services. It is further understood that the Baker County Education Association represents teachers as described in the proposed unit herein.

Whereas, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings with respect to hours, wages, terms and conditions of employment.

The Board agrees not to enter into any agreement with any member or potential employee of this unit which conflicts with Florida Statutes, Chapter 447 and any provision of this Agreement. All efforts will be made, in good faith, by the Board and the Association to correct/reconcile current contract language with current Florida Statutes.

ARTICLE III – RECOGNITION

The Baker County Education Association, hereinafter referred to as the Association, shall be recognized as the exclusive representative (February 14, 1975 Registration #86-088 and Case #8H-RA-754-1020) of all certified instructional personnel under contract with the Baker County District School Board as listed in the Description of the Proposed Unit, for collective bargaining. Such personnel are hereinafter referred to as teachers:

Title

Classroom Teachers
Kindergarten
Elementary (Primary 1-3)
Elementary Intermediate (4-5)
Elementary (1-5)
Middle School (6-8)
High School (9-12)
Driver Education
Exceptional (Special Education, EMH, ED, SLD, etc.)
Remedial
Resource (Art, Music, etc.)
Vocational -Business and Office Education
Vocational -Home Economics
Vocational -Trade and Industrial
Industrial Arts
Curriculum Assistant
Guidance Counselors
Occupational Specialists
Media Specialists
Nurses
Other Certified Instructional Personnel
(Except Administrative Assistants)

ARTICLE IV –SALARY

Item 1 -SALARY SCHEDULE GUIDELINES ~~2022-2023~~2023-2024

Baker County School District will follow State Statutes regarding compensation and salary schedules.

School Board's implementation of the Florida Teacher Salary Increase Allocation (TSIA).

The ~~2022-2023~~2023-2024 Salary Schedule incorporates the School Board's proposed plan to implement the Florida Teacher Salary Increase Allocation (TSIA), raising the base of all applicable Baker County School District salaries to the minimum base of $43,739. All instructional personnel will be paid in accordance with the ~~2022-2023~~2023-2024 negotiated salary schedule. The classification levels under those salary schedules will be implemented effective July 1, ~~2022~~2023 through June 30, ~~2023~~2024.

Upon official transcript notification, in writing, to the Finance Office and verification by the Associate Superintendent in charge of District Certification, newly earned advanced degrees will be pro-rated.

TSIA Teacher Salary Schedule: 197 Day Contract
Fiscal Year ~~2022-2023~~ 2023-2024

CL	Bachelors
0	~~43,739~~45,189
1	~~43,739~~45,189
2	~~43,739~~45,189
3	~~43,739~~45,189
4	~~43,739~~45,239
5	~~43,739~~45,239
6	~~43,739~~45,239
7	~~43,739~~45,239
8	~~43,739~~45,339
9	~~43,739~~45,339
10	~~44,256~~46,056
11	~~45,076~~46,926
12	~~45,926~~47,826
13	~~46,976~~48,926
14	~~48,026~~50,026
15	~~49,007~~51,057
16	~~50,057~~52,157
17	~~51,107~~53,257
18	~~52,157~~54,357
19	~~53,207~~55,457
20	~~54,257~~56,557
21	~~55,307~~57,657
22	~~56,357~~58,757
23	~~57,407~~59,857
24	~~58,632~~61,132
25*	~~59,582~~62,132

Performance Pay:
Eligible Instructional employees will receive the following performance pay supplement:

Effective: $125.00
Highly Effective: $250.00

SUPPLEMENTAL SALARY SCHEDULE

Athletics, Cheerleaders, Dance Teams, and Music

Athletic Directors and Trainer

High School Athletic Director……4,865.00

Middle School Athletic Coordinator……~~2,500.00~~3,500.00

Athletic Trainer……3,500.00

Football

Football High School Varsity Head Coach 4,350.00

******(Spring $1,305.00; Fall $3,045.00)**

High School Assistant Coach (7) 2,575.00

******(Spring $772.50; Fall 1,802.50)**

Middle School Head Coach 2,000.00

******(Spring $600.00; Fall $1,400.00)**

Middle School Assistant Coach (3)..... ..1,500.00

******(Spring $450.00; Fall $1,050.00)**

*******Girls Flag Football Head Coach ……..1,390.00**

*******Girls Flag Football Assistant Coach ……..890.00**

Basketball

Basketball High School Boys' Varsity Head Coach 3,630.00

High School Boys' Head Assistant Coach 1,595.00

Boys' Assistant Coach..... 1,390.00

Girls' Varsity Coach 3,630.00

Girls' Assistant Coach (2)..... 1,390.00

Boys' Middle School Coach 2,000.00

Girls' Middle School Coach 2,000.00

Boys' Middle School Assistant Coach 1,000.00

Girls' Middle School Assistant Coach 1,000.00

Wrestling

Wrestling Coach 2,470.00

Assistant Wrestling Coach 1,390.00

Baseball

Baseball Coach 3,090.00

Assistant Baseball Coach (2) 1,390.00

Middle School Baseball Coach……1,500.00

Assistant Middle School Baseball Coach……1,000.00

Weightlifting

Boys' Weightlifting Coach…… 2,060.00

Girls' Weightlifting Coach……2,060.00

Assistant Boys' Weightlifting Coach 1,030.00

Assistant Girls' Weightlifting Coach..... 1,030.00

Track

Boys' Track Coach	**2,060.00**
Girls' Track Coach	**2,060.00**
Girls' Assistant Track Coach	**1,030.00**
Boys' Assistant Track Coach	**1,030.00**

Cross Country

Boys' Cross Country Coach	**1,390.00**
Girls' Cross Country Coach	**1,390.00**

Tennis

Boys' Tennis Coach	**1,390.00**
Girls' Tennis Coach	**1,390.00**

Volleyball

High School Girls' Volleyball Coach	**2,470.00**
High School Girls' Junior Varsity Volleyball Coach	**1,390.00**
Middle School Volleyball Coach (2)	**1,500.00**
Middle School Assistant Volleyball Coach (2)	**1,000.00**

Softball

Girls' Softball Coach (Fast Pitch)	**3,090.00**
Girls' Assistant Softball Coach (Fast Pitch) (2)	**1,390.00**
Middle School Girls' Softball Coach	**1,500.00**
Middle School Girls' Assistant Softball Coach	**1,000.00**

Bowling

Girls' Bowling Coach	**1,545.00**
Girls' Assistant Bowling Coach	**1,030.00**

Swimming

Boys' High School Swim Team Coach	**1,390.00**
Girls' High School Swim Team Coach	**1,390.00**

Soccer

Boys' High School Soccer Team Coach	**1,390.00**
Girls' High School Soccer Team Coach	**1,390.00**

Cheerleader Sponsors

High School Varsity Football	**1,030.00**
High School Junior Varsity Football	**750.00**
High School Varsity Basketball	**1,030.00**
High School Junior Varsity Basketball	**750.00**
Middle School Football (1)	**750.00**
Middle School Basketball (1)	**750.00**
Competitive Cheerleading (1)	**1,030.00**

High School Dance Drill Team
Football Season (1) 525.00
Basketball Season (1) 525.00
Choreographer (1) 275.00

Middle School Dancin' Paws
Football Season (1) 300.00
Basketball Season (1) 300.00

Band Director
High School..... ~~4,120.00~~4,350.00
Assistant High School 1,030.00
High School Percussion Director..... 775.00
Middle School..... ~~1,750.00~~ 2,000.00
Assistant Middle School 775.00
Flag Corp..... ~~750.00~~1,030.00
High School Majorettes ..... ~~750.00~~1,030.00
Middle School Majorettes ..... ~~750.00~~900.00

Chorus
High School 980.00
Middle School..... 775.00
Westside Elementary School 425.00
Macclenny Elementary School..... 425.00

Career and Technical Education Organizations
Agriculture
Vocational Agriculture High School (2)..... 3,090.00
Vocational Agriculture Middle School (2)..... 1545.00

Future Homemakers of America (FHA)
High School 475.00

Future Business Leaders of America (FBLA)
High School 450.00

Additional CTE Organizations
Cooperative Education Club of Florida (CECF)..... 450.00
HOSA..... 450.00
Vocational Industrial Clubs of America (VICA)..... 450.00

High School Class Sponsor
Senior Class Sponsor..... 625.00
Junior Class Sponsor..... 625.00
Sophomore Class Sponsor 325.00

Freshman Class Sponsor ……..325.00

Annual Yearbook
Yearbook-High School…… 1,500.00
Yearbook-Middle School……1,000.00
Yearbook-~~Intermediate School~~ Legacy Elementary……..……~~700.00~~600.00
Yearbook-Macclenny Elementary ……600.00
Yearbook-Westside Elementary……600.00
Yearbook Pre-K Kindergarten Center……600.00

Beta Club
High School…….……..525.00
Middle School…….……..525.00

STEM Robotics Club
Macclenny Elementary…….……..525.00
Westside Elementary…….……..525.00
~~Keller Intermediate~~Legacy Elementary…….……..525.00
Middle School…….……..525.00

Technology Student Association
High School ……450.00
Middle School……450.00

Miscellaneous Student Clubs and Organizations
Drama …… 3,000.00
High School High Q Club (2)…….…… ~~650.00~~1,000.00
Foreign Language Club ……450.00
Bullying Prevention Club Sponsors – BCMS & BCHS ……450.00
Video Productions…….475.00
SWAT Coordinator…….……500.00
Air Force JROTC (2) ……..2,060.00
Middle School Art Club……450.00

Student Council
High School ……450.00
Middle School……450.00

Future Educators Sponsor
High School (1)…… 1,545.00
Middle School (1)…….……450.00

"Just Say No" Club Sponsors
~~Keller Intermediate~~Legacy Elementary (1)……400.00
Westside Elementary (1)……400.00
Macclenny Elementary (1) ……400.00

Youth Power Club Sponsor

High School……300.00
Middle School……300.00

Instructional Special Certifications, Specialists and Instructional Leadership

Director of Guidance

High School (3) 1,235.00
Middle School (2)..... 1,235.00
~~Intermediate School~~Legacy Elementary(1) 1,235.00
Macclenny Elementary (1) 1,235.00
Westside Elementary (1)..... 1,235.00
Pre-K/Kindergarten Center (1)..... 1,235.00
Occupational Specialist..... 1,235.00

Chairpersons

High School 7,000.00**
Middle School 5,000.00**
~~Intermediate School~~Legacy Elementary 3,400.00
Macclenny Elementary..... 3,400.00
Westside Elementary 3,400.00
Pre-K Kindergarten Center……3,400.00

Special Programs

Alternative Ed Supplement……1,545.00
Mental Health Counselor……3,000.00
Case Manager…… 3,000.00
National Board Certified Teachers……425.00
ESE Staffing Specialist..... 2,060.00
Teachers assigned full time to an alternative school setting..... 1,500.00
Special Olympics Coordinator 1,415.00
Behavioral Analyst (2)……2,000.00
School Psychologist ……6,000.00
School Wellness Coordinator……500.00
Occupational Therapist (1) 1,545.00
Health Services Specialist..... 1,545.00

Miscellaneous Instructional Leadership

Team Leaders -Middle School (4 or more) ……350.00
Program Specialist (Title 1)……1,030.00
Teacher on Special Assignments (4)……2,575.00
Peer Teacher.....625.00
School Activities Coordinator- High School…….. 750.00
School Activities Coordinator - Middle School 250.00
***Computer Network Manager 1,030.00**

Speech

Speech and Hearing Therapist (3) 3000.00
National Board Certification for Speech 425.00

Enrichment

Macclenny Elementary (3) 450.00
Westside Elementary (3) 450.00
Pre-K Kindergarten Center 450.00
~~Keller Intermediate~~Legacy Elementary (3) 450.00

Bus Duty Supplement

High School (1) 1,200.00
Middle School (1)..... ..1,200.00
~~Intermediate School (5)~~Legacy Elementary (*)(******)..... ..1,200.00
Macclenny Elementary (*)(******) 1,200.00
Westside Elementary (*)(******) 1,200.00
PK/Kindergarten Center (*)(******)……1,200.00
Student Drop-Off/Pick-Up Duty, Baker County Middle School……...1,200.00
Gate Keeper at Baker County High School (5)……....1,200.00

Advanced Degree, held in individuals' area of certification, working the majority of his/her day in-field 300.00

If the supplement duties impact what is taught in the classroom on a day to day basis, supplement will be paid bi-weekly. Otherwise, the total supplement amount will be paid at the end of the season or year.

* **Number of positions subject to periodic adjustments as mutually agreed upon.**

** **For each school divide existing dollars pro rata based upon number of persons in department compared to number of persons in all departments.**

*** **Limit to maximum of $1,030 for each school that is networked (High School, Middle School, Westside Elementary, Macclenny Elementary, ~~Keller Intermediate~~Legacy Elementary School, PK/Kindergarten Center)**

**** **Football Coaches will be paid their supplement in two separate payments (30% Spring Ball / 70% Fall)**

***** **These supplements will be paid for entirely from sponsor/booster funds. No funds will be used from the school district to pay these supplements or to run these programs.**

****** **For purposes of dealing with a change in the transportation schedule, teachers at elementary schools shall be eligible to receive a supplement of $1600.00 for working after contractual hours and missing afternoon planning time. This Supplement applies when a teacher completes more than 20 minutes of bus duty after their contractual time. After twenty (20) minutes on bus duty, as described above, teachers are eligible to receive**

the new supplement. Elementary schools shall be capped at no more than four (4) teachers to receive the supplement.
All other bus duty supplements will remain the same as in the contract.

All instructional personnel will be provided a salary calculation worksheet upon ratification.

- *** Retention supplement at Classification Level (CL) 25 or above in the amount of $6,300.00**
- **See District Teacher Salary Schedule for 216, 240, and 261day contracts.**
- **For the ~~2022-2023~~2023-2024 school year, Title 1 schools' instructional staff will receive a $50.00 supplement.**
- **For the~~2022-2023~~2023-2024 school year, instructional staff transfers from any school that is not low performing to a low performing school with a state grade of D or F will receive a one-time $300.00 supplement.**
- **For the ~~2022-2023~~2023-2024 school year, Advanced Degree Supplements- Masters: $2,800.00, Specialist: $3,800.00, Doctorate: $5,000.00**
- **For~~2022-2023~~2023-2024 school year, all unit employees will receive a $300.00 duty supplement.**

Item 2-Part Time Teaching Salary Schedule

BAKER COUNTY PART-TIME TEACHING SALARY SCHEDULE

Years of Experience (In the area of current part-time teaching)	Bachelor's Degree (Salary Per Hour)	Master's Degree (Salary Per Hour)	Specialist Degree (Salary Per Hour)	Doctorate Degree (Salary Per Hour)
0 - 9	$~~29.60~~30.58	$~~31.50~~32.48	$~~32.18~~33.16	$~~32.99~~33.97
10 - 14	$~~29.95~~31.17	$~~31.85~~33.07	$~~32.53~~33.74	$~~33.34~~34.56
15 - up	$~~33.17~~34.56	$~~35.06~~36.45	$~~35.74~~37.13	$~~36.55~~37.94

Board approved after school tutoring or direct instruction to students beyond the student day shall be paid at the teacher's hourly rate.

Instruction or presentation of an in-service workshop or the like shall be paid at the teacher's hourly rate when outside the normal contractual workday.

Preparation for workshops, writing projects, curriculum development, preparation of materials for in-service and the like shall be paid at the step 0 hourly rate. The number of preparation hours will be predetermined and board approved.

Teachers attending workshops shall be paid $85.85 for ½ day (3.5 hrs) and 183.98 for a whole day (7.5 hrs to include a 30 min lunch).

Item 3 -Instructional Support Personnel

Media Specialists, guidance counselors, and other instructional support personnel may work additional days if extra days are approved by the Principal, Superintendent, and the School Board.

Item 4 -Beginning Teacher Program

Each Peer Teacher in the Beginning Teacher Program will receive release time, which will be given as determined by the building Principal, for each beginning teacher assigned to him/her.

In addition, each Peer Teacher will receive additional compensation for the assignment per the currently existing Supplemental Salary Schedule. No Peer Teacher shall be assigned more than one beginning teacher during any one school year except where reasonably necessary in the opinion of the Principal and/or Peer Teacher.

Item 5 -Payment of Direct Deposits

Salaries for teachers shall be paid in twenty-six (26) direct deposits per year; each direct deposit equal to approximately one-twenty-sixth (1/26) of the annual salary. Payroll disbursement dates will be established to reflect a payroll period ending every other Wednesday throughout the fiscal year. Direct deposits will be distributed on the second Friday following the close of the payroll period. A schedule of direct deposit disbursement dates will be sent to all schools and department heads on or about July 1 of each year. The last direct deposit covering work performed during the regular school year will be issued on the regular direct deposit date following the last day of post-planning. Direct deposit will commence July 1, 2019.

Item 6 -Summer School Pay -Work Day

Teachers will be paid for work in summer school based on the salary schedule and work day in effect at the time the work is performed. Summer school work shall be compensated on an hourly rate basis. The hourly rate will be computed on a seven hour, 30 minute work day for a 197 day year.

Summer school direct deposits will be issued on the regular payroll schedule as work is performed.

State mandates, infield certification, seniority, instructional performance at the work site, and recommendation of the department head/grade level chairperson shall be taken into consideration as a basis for hiring for summer school.

Item 7 -Change in Deductions

Any teacher may request and be granted a change in payroll deductions at any time there is a change in the teacher's need. Any insurance changes must be made in accordance with premium payments. All changes must be received by

the Finance Department, in writing, two (2) days prior to the ending date of the payroll period.

Item 8 -Contracts

A. Individual Contracts

An individual salary contract will be made available to each returning teacher no later than July I for the subsequent school year providing that he/she has on file a valid certificate for that school year. A new teacher will be furnished a salary contract within twenty (20) working days following employment by the Board, and the filing of all credentials with the Finance Department. Individual contracts will be consistent with the terms and conditions of the Master Contract agreed upon between the Association and the Board.

B. Probationary Teacher – instructional personnel hired on or after July 1, 2011, who are new to the profession or new to the district will receive a probationary contract for the first academic year of service. Such teachers are subject under Florida Statute to two performance evaluations within the probationary year, as well as the following two years, if contract is renewed. At the conclusion of the first academic year, a teacher who is reemployed will receive an annual contract. Probationary Contract employees may be dismissed without cause or may resign without breach of contract. A district school board may not award a probationary contract more than once to the same employee unless the employee was rehired after a break in service for which an authorized leave of absence was granted. A probationary contract shall be awarded regardless of previous employment in another school district or state.

Beginning July 1, 2011, each individual newly hired instructional personnel by the district school board shall be awarded a probationary contract. Upon successful completion of the probationary contract, the district school board may award an annual contract pursuant to State Statutes.

C. Annual Contracts

"Annual Contract" means an employment contract for a period of no longer than one school year which the district school board may choose to award or not award without cause. Such a contract may not be terminated prior to its terminal date except for just cause and with due process.

D. Annual contract teachers will be notified of renewal or non-renewal for the next school year two weeks prior to the last student attendance date. Any annual contract teacher not renewed may request a meeting with the Superintendent, and if they desire a representative of their choice.

E. A non-renewed annual contract teacher shall be granted an interview for any advertised vacant teacher position for which they hold the appropriate certification in the year immediately following the non-renewal. This provision only applies to teachers who have been rated overall effective or highly effective on the district performance appraisal evaluation system available at the time.

F. Professional Services Contracts

Professional Services Contracts, within the school district, will be recognized per Florida Statutes.

G. Continuing Contract

Continuing contracts are recognized per Florida Statutes.

H. Contract Status

The Board will grant teachers contract status in accord with Florida Statutes.

Item 9 -Out of County/State Experience

Instructional personnel, entering the Baker County School District and meeting the following qualifications, will be credited year-for-year experience (both in state and out-of-state) on a year-for-year basis:

1. **Must hold a valid teaching certificate for the time to be credited;**
2. **Must have held a full-time, salaried position for the time to be credited (including job-sharing) in a public school, accredited private school or college/university;**
3. **Must have received a satisfactory evaluation for the time to be credited;**
4. **Retroactive experience pay will be for the current year, pending completed certification**
5. **Retirement Credit: Instructional personnel, entering the Baker County School District will be placed on Step 0, if the employee is receiving or has received retirement benefits from FRS Pension Plan, FRS Investment Plan or from another State retirement system.**

Item 10 -Military Experience

Military experience shall be credited on a year-for-year basis for up to four years. Service shall be established from the date of full time active duty to the date of this discharge or release from duty and must be verified. The discharge or release from active duty must have been under honorable conditions. Effective date will be September 1, 1997.

Item 11 -Attendance Incentive

Teachers who do not use sick or personal leave during any nine weeks (9) shall receive an incentive of $200 (before deductions) within thirty (30) working days of the end of the 9 weeks. To initiate the receipt of the incentive, teachers who qualify must notify their building principals, in writing or via e-mail, within ten working days of the end of the instructional quarter. Approved Temporary Duty Leave, Bereavement Leave, Compensatory Time, Approved Line of Duty Leave, and approved Association Leave shall not affect a teacher's perfect attendance. (Perfect attendance is defined as working all contractual days)

ARTICLE V -EMPLOYEE BENEFITS

Item I -Paid Legal Holidays

A. Teachers shall be granted six (6) paid legal holidays as part of the one hundred ninety-seven (197) day contract year. In order to qualify for holiday pay, a teacher must have worked the last work day preceding the holiday and the first work day following the holiday, unless the employee is on approved leave (e.g., TDA, paid sick leave or paid personal leave, illness in line of duty, military leave, annual leave, jury duty, witness duty or limited professional leave).

All 240 day employees will receive the Fourth of July as a paid legal holiday.

Item 2 -Personal Leave Days

Teachers will be granted six (6) days for personal leave for any reason, with compensation, provided that such leave is charged against accrued sick leave and will be counted in determining a year of service; provided further the total accrued personal leave shall not exceed six (6) days in any one school year.

Item 3 - Hospitalization Medical Insurance Coverage, Dental Insurance Coverage and Vision Insurance Coverage

All full-time teachers (six hours or more a day) will be covered by the School Board adopted health, dental, vision and life insurance policies. ** Teachers shall pay any difference in premium costs.

Item 4- Group Term Life Insurance Coverage

The Board shall provide, without cost to the employee, group term life insurance in the amount of $10,000 for each full-time teacher per. Upon reaching 70 years in age, the policy will reduce by 50%, as mandated by the insurance carrier.

****Medical premiums shall be stated in a separate document as part of the financial schedules.**

Item 5-Terminal Pay

Any full-time employee shall be entitled to terminal pay for accumulated sick leave at the time that employee elects to receive normal or early retirement benefits or is approved for disability retirement benefits. Payment will be made to his/her beneficiary if service is terminated by death. Determination of such terminal pay may not exceed an amount determined as follows: During the first three (3) years of service, the daily rate of pay multiplied by 35% times the number of days of accumulated sick leave; during the next three (3) years of service, the daily rate of pay multiplied by 40% times the number of days accumulated sick leave; during the next three (3) years of service the daily rate of pay multiplied by 45% times the number of days accumulated sick leave; during the next three (3) years of service the daily rate of pay multiplied by 50% times the number of days accumulated sick leave; and during and after the thirteenth (13th)

year of service, the daily rate of pay multiplied by 100% times the number of days accumulated sick leave.

Item 6 -Retirement Insurance

Beginning July l, 1982, an employee with at least ten (10) years continuous service in Baker County immediately prior to retirement may, upon normal or early retirement as defined by Florida Statutes, continue coverage in the group hospitalization plan until age 65. Payment of any required premium will be paid each month by the retired employee. Lifetime benefits will continue for employees retired prior to October l, 1982.

Item 7 -Additional Retirement Benefit

For a period from July 1, 2021through June 30, 2024, any employee who is eligible for normal retirement under any State of Florida retirement plan, who retires from his/her position during that year, which he/she first becomes eligible for normal retirement, shall be paid an additional retirement benefit. This additional benefit will not be paid to an employee if he/she continues his employment beyond the time he/she is eligible for normal retirement. Persons entered in the Deferred Retirement Option Program (DROP) shall not be eligible for the benefits described in this section.

"Normal retirement is defined as 62 years of age or 30 years of employment if enrolled in the Florida Retirement System (FRS) prior to July 1, 2011, or 65 years of age or 33 years of employment if enrolled in FRS on or after July 1, 2011."

To qualify for the additional retirement benefit any employee must:

1. **Have provided at least ten (10) years of continuous service to the district immediately prior to retirement;**

2. **Complete the necessary procedures including retiring effective at the end of the school year that the employee first becomes eligible.**

3. **Employees that have selected the FRS Investment Plan must show FRS documentation verifying retirement before receiving this additional retirement benefit.**

The additional retirement benefit will be 50% of the employee's gross annual salary, excluding supplements or extra pay, during the fiscal year in which retirement occurs. Additional retirement payments shall be computed at retirement and paid upon verification of retirement with the State of Florida Division of Retirement.

It shall be the specific responsibility of each employee to determine his/her eligibility for regular retirement and to meet the requirements set forth for this

one time additional retirement benefit. The School Board is held harmless for failure of an employee to follow this procedure.

Item 8 -School Activities Pass

Identification badges/keycard shall be issued to all Baker County Teachers and replaced as needed. Upon learning it is lost, it is the responsibility of the employee to report immediately to their supervisor. Employees are required to wear or have the badge on their person for security purposes. If the employee forgets to bring his/her badge to work they are to immediately inform his/her supervisor. The initial badge will be provided at no cost to the employee and will serve as an activity pass. The activity pass will provide general admission to any regular school activity or sporting event. A specified gate, to be predetermined by the Principal of the school involved, will be used by the teacher having an activity pass. This policy does not apply to "reserved" seating or to "state playoff events," only "general admission." The cost of a lost badge will be the responsibility of the teacher.

Item 9 -Job Sharing

Job sharing is the dividing of responsibilities by two teachers over a one-year period.

The teachers will meet the following conditions:

1. **Teacher participation is voluntary.**
2. **Principal approval is required.**
3. **The Superintendent will have final approval of job sharing programs.**
4. **Job sharing is done in semester blocks. Hours and responsibilities must be outlined in writing. It must be approved by the participating teachers and his/her Principal.**
5. **Each teacher will be provided a 99 day contract (includes 3 paid holidays). The teacher not under contract will be placed on personal leave without pay for the 97 days of the alternate semester.**
   The teacher holding the original allocation will return to that position the following year unless otherwise agreed upon in writing by the Principal and the Superintendent. Both teachers shall be involved in designated student activities, i.e. open house, parent conferences, pre and post planning, field trips, and other special events.
6. **Proposals for job sharing shall be developed and submitted by May 1 prior to the effective date.**
7. **Each teacher when possible will agree to substitute for the other teacher when absent. Each teacher will receive his/her regular rate of pay as per schedule.**
8. **The teacher will bear the total cost of his/her medical coverage while not at work.**

Item 10 -Payment for Accrued Sick Leave

Any employee who terminates from Baker County for any reason other than disciplinary proceedings has the option of retaining their sick leave balance or selling such days back to the district under the following conditions and at the rate listed below.

1. **An employee must have six days of accrued sick leave to be eligible for buyout at termination.**

2. **An employee who completes the full contractual year must make application to sell such days:**
   a. **Within 15 business days of the last student day, or**
   b. **15 business days of the district notifying any annual contract teacher of their non-renewal.**

3. **The rate of purchase would be 20% 0-3 years, 25% 4-6 years, 30% 7-10 years, 40% 11-12 years, 45% during or after the 13th year.**

4. **The school district shall budget $15,000 for the sick leave buyouts described herein. Should the request exceed the amount allocated, the total amount will be prorated between the qualified applicants.**

5. **This section does not apply to employees being paid for sick leave as a part of their retirement processing. The schedule for their buyout is listed in Article V, Item 5.**

6. **If the employee chooses this payout option, the employee shall have a sick leave balance of zero (0).**

Item 11 – Bonus For Extra-Curricular Trips

Employees that maintain a Class A or Class B CDL with Passenger (P) and School Bus (S) endorsements for the purpose of driving competitive teams and other approved extra duty trips for the Baker County School District will receive a $600 bonus if they drive a minimum of ten (10) trips. This does not include transportation employees that are receiving compensation for extra-curricular trips according to the BCESP Contract. To initiate the receipt of the bonus, the employee who qualifies must notify the transportation director, in writing or via e-mail, within ten (10) working days of the end of the school year. The bonus will be paid no later than June 30th of each fiscal year.

ARTICLE VI -LEAVE OF ABSENCE

Item 1 -General Provisions

The following provisions are established to protect the teachers' contractual relationship. Notice of absence shall always be in advance of the absence unless conditions beyond the control of the teacher make such advance notice impossible.

All requests for leave shall be made in writing on the prescribed leave form, setting forth the time frame and purpose of the leave, according to the following procedure:

1. **The teacher submits request to his/her Principal or immediate supervisor for approval or disapproval.**

2. **On approval, the Principal forwards the leave request to the Superintendent for approval or disapproval.**

3. **On approval, the Superintendent forwards the leave request to the School Board, except where authority is granted otherwise for the approval of leaves.**

4. **The teacher is notified in writing of the action taken on the request.**

Leave must be used for the purpose set forth in the leave application. If the leave conditions change, the teacher must file an amended leave request for approval according to the above procedure. Violation of the terms of the leave request subjects the teacher to termination of contract as provided by law.

Item 2 -Return to Duty after Leave of Absence

Leaves of absence shall not be considered a termination of employment. Any person on a duly authorized leave of absence shall be entitled to return to the district in the same, or substantially similar, position held prior to his/her leave, unless otherwise stipulated in the approved leave. This will include approved leave due to the birth of a child.

Item 3 -Sick Leave

Each teacher will be provided sick leave in an amount no less than that provided by Florida Statutes. Such sick leave shall include not less than one (l) sick leave day for each month of employment, with any unused sick leave days cumulative from year to year without limitation. Each teacher will be given four (4) sick leave days on the first day of employment, with one (l) day added each month until the maximum allowable sick leave days have been given for the contractual period.

A written doctor's explanation is not required for the first five (5) successive sick leave days.

Upon notification of his/her building Principal, a teacher who has been certified by a licensed practitioner as unable to perform his/her duties will be granted leave charged against his/her accumulated sick leave.

A teacher who is employed for summer school shall be granted the use of sick leave which was accrued during the regular school year, if that teacher is unable to perform his/her duties in the school because of illness, or because of illness or death of father, mother, brother, sister, husband, wife, child or other close relative or member of the teacher's household.

Each teacher employed during summer school shall be credited at the end of the first month of summer school with one (l) additional sick leave day.

School board employees are authorized to donate accrued sick leave to other school board employees, as well as to a spouse, child, parent, sibling, who is also a district school board employee in accordance with Florida Statute. The recipient may not use the donated sick leave until all of his/her sick leave has been depleted. Any employee who donates sick leave to another employee, other than a family member as specified in I.B., must retain a minimum number of eight (8) days. Any recipient of donated sick leave must provide medical documentation from the treating physician of the illness, accident, or injury for which the donated sick leave is requested, and a signed release from the recipient to publicly request sick leave days from other employees. The recipient requesting donated sick leave days must initiate this process by completing all required paperwork and documentation before public request of donated sick leave days can be sent out. The treating physician documentation must verify the medical need to be absent from work. Regular maternity leave does not qualify for donated sick leave. To qualify for this process, the recipient must have a medically verified need of a minimum of five (5) consecutive sick leave days. Any unused sick leave shall be returned to the donor. Donated sick leave days cannot be carried over into the next school year. The donated sick leave has no terminal pay value for the recipient. Compensatory time (comp time) cannot be used with the sick leave process. The days shall be donated on a day-for-day basis without regard to the classification, rate of pay, or length of workday of either employee. Requests for donations of any sick days must be received by the Personnel Department no later than the Tuesday before the next payroll is due on Thursday.

<u>Item 4 -Illness-in-the-Line-of-Duty</u>

A teacher shall be entitled to a maximum of ten (10) days of illness-in-the-line-of- duty leave each school fiscal year when unable to perform his/her duties because of personal injury in the discharge of his/her duties or because of illness from a contagious or infectious disease contracted in his/her work. Such leave shall be non-cumulative from year to year and when approved by the School

Board shall be used before charging any absence to regular accrued sick leave, provided that the following conditions are met:

1. **The Principal or the Superintendent shall be notified as soon as the injury or illness occurs.**

2. **The teacher shall file a written claim signed by the Principal or the immediate supervisor for the attachment to the payroll report for the period in which the illness or injury occurred.**
3. **In case of injury, a certificate from a licensed physician may be required and in case of a claim relating to a contagious or infectious disease, the employee shall file a statement from a licensed physician certifying that the contagious or infectious disease was contracted at the school during the time the employee was engaged in school work.**

4. **After determining that the claim correctly states the facts and is valid, the School Board will approve the leave.**

5. **Any workers' compensation payment received by the teacher while he/she is on compensable leave shall be paid to the School Board by the teacher or the check received from worker's compensation shall be endorsed to the School Board.**

<u>Item 5 -Extended Health Leave</u>

A teacher who is unable to perform the normal function and duty of his/her position because of personal illness or disability and who has exhausted all accumulated sick leave will be granted, upon written request and approval of the Board, extended health leave for the duration of the illness or disability. Such extended health leave shall be without pay and may be contingent upon medical evidence of illness or disability. The Board agrees to comply with the provisions of the Family and Medical Leave Act.

<u>Item 6 -Jury Duty or Court Leave</u>

Where a teacher is under subpoena for jury duty during the time he/she is engaged in regular professional duties and is not released from such duties, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the teacher will then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received for jury duty.

Where a teacher is under subpoena as a witness in connection with his/her official duties or in a court action in which he/she is not a party to the litigation, and is not released from such duties in Court, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the teacher will

then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received from witness duty.

The teacher will furnish the Board a written statement as to the location, days, and hours of duty upon returning to regular assigned duties. If the teacher is released from jury duty before the end of their contractual day, they must return to work and complete their contractual time. The teacher will be entitled to a lunch break before returning.

Item 7 -Professional Leave

A teacher who finds it necessary to be absent from his/her duties for professional reasons may apply for professional leave with compensation, not to exceed five (5) days during the teacher's contractual year. Prior approval must be granted.

Item 8 -Temporary Duty Elsewhere

Teachers may be granted temporary duty assignments for the purpose of performing educational services other than regular duty, as assigned by the authorized administrative personnel. Such temporary duty shall be considered equal to the regular duties of the teacher and the teacher shall not be considered on leave.

Item 9 -Military Leave

Teachers who are members of the state and/or national armed services will be entitled to military leave, with pay, not to exceed 240 hours in any one annual period. Such leave may be granted only when a contractual relationship exists between the School Board and its employee.

Item 10-Bereavement Leave

1. **Bereavement leave of three (3) days shall be granted to any Baker County employee in the event of the death of father, mother, brother, sister, husband, wife, child. Also included will be the grandparents, grandchild, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, step-father, step-mother, step-brother, step-sister, and step-child. This will be in addition to individual accrued sick leave.**

2. **This leave shall be granted upon request and may require the submission of a death certificate, or written documentation from the funeral director, or other documentation that enables the Superintendent or designee to make a determination that the leave is appropriate.**

3. **Bereavement leave is not accruable from year to year.**

4. **Bereavement leave must be used within 14 calendar days, excluding holiday breaks, of the death.**

5. Such leave is not transferable.

6. Such leave is not redeemable.

Item 11 -Sabbatical Leave

Sabbatical leave will be allowed for full-time teachers under the conditions herein provided:

1. After each seven (7) consecutive years of satisfactory service to the district, a teacher may apply for a year's leave of absence for the purpose of professional improvement. Such authorized leave will not break continuity of service. A person on leave may request and may be granted sabbatical leave. A year of service for continuing contract purposes will be considered a year of service for the purpose of this rule.

2. Sabbatical leave for one-half year may be granted, provided that the applicant is eligible by formula with the further provision that such applicant not be eligible for additional sabbatical leave until eligibility has been re-established by rendering seven (7) more years of consecutive and satisfactory service.

3. Sabbatical leave will be granted to qualified applicant according to the following criteria:

A. The number of sabbatical leaves granted shall not exceed one percent (1%) of the total number of full-time instructional positions in the district.

B. For each year in excess of seven, the employee shall accrue one point. Applicants shall be considered in descending order of accrued points.

C. An application for subsequent sabbatical leave after the first leave shall not be considered until all applications for a lesser number of sabbatical leaves have been considered.

D. In case applicants for sabbatical leave are tied in total points, a committee composed of two (2) appointees by the Superintendent and two (2) appointees by the President of the Association will review the applicants under consideration, and will forward their recommendation and vote record to the School Board.

4. A teacher on sabbatical leave shall receive one-half the contractual gross monthly salary according to the salary schedule; provided such payment shall not exceed a maximum equal to the annual

payment of the beginning teacher. Payments shall not be made in excess of a contractual year. The maximum salary shall be the same for all personnel regardless of the number of contractual duty days. If it is determined that the employee is violating the conditions of his/her leave, salary payments shall be discontinued and the employee shall repay all prior payments that were improperly received. Moreover, the leave shall be terminated forthwith.

5. **Sabbatical leave may be carried over from one school year into the next on a continuous basis not to exceed the duty days of the applicant for a year of work. The salary maximum shall change if there is a change in the beginning teacher's salary. Such leave commencing during a year of school shall not be granted until a suitable replacement is available for the position being vacated. Any carry-over from one school year of sabbatical leave will not result in an increase of the quota of leaves for the next year.**

6. **Sabbatical leave applications shall be filed with the Superintendent by no later than March 1 of each year.**

   A. **Any applicant for sabbatical leave shall submit information relative to the type of work to be pursued. The employee shall be required to take sufficient graduate work to be classified as a full-time student by the college or university of attendance. Upon termination of the leave, proof that such graduate work has been completed shall be filed with the Superintendent.**

7. **Sabbatical leave may not be counted as a year of service for continuing contract or salary purposes.**

8. **Nothing in this rule shall be interpreted to preclude the right of the Board to abolish a position or positions during the time that a person is on leave. In the event a position is abolished, the person, upon return to duty, shall be assigned to a substantially similar position as may then be available.**

9. **Any teacher granted sabbatical leave shall agree in writing to render under contract three (3) additional years of service following expiration of leave.**

   Failure to render such service shall require the teacher to refund to the School Board the full amount received during the time he/she was on sabbatical leave.

ARTICLE VII -TEACHER RIGHTS

Item 1 -Legal Assistance -Liability Protection

The Board will provide legal service for an employee who is charged with civil or criminal actions arising out of and in the course of performing assigned duties and responsibilities. However, in any case in which an employee pleads guilty or nolo contendere or is found guilty of any such action, the employee shall reimburse the Board for any legal services which the Board may have supplied pursuant to this item. (Refer to Florida Statutes)

Item 2 -Teacher Protection

A. Against Assault

The Board will support a teacher who suffers assault while on school property or on a school sponsored activity and while acting in the discharge of assigned duties. When absence arises from such assault as verified in writing by a licensed medical physician, the teacher will be entitled to illness-in-line-of-duty leave as provided in Article VI, Item 4 of this contract.

B. Personal Property

A teacher may report any damage, loss or destruction of personal property which the Principal, in writing, has authorized the teacher to use in the performance of his assigned school duties in the school or on the school premises. However, prior principal approval is not required to cover damage caused to clothes, glasses and other items normally worn on the person in the function of their regular duties only if such damage is caused when the teacher is attempting to break up an altercation or is assaulted or touched. If the teacher was using suitable discretion and care, the Board, after having been presented replacement costs of the property by the teacher, will determine the worth of such property and reimbursement may be made under the following conditions: To qualify for reimbursement, the property must be worth more than $5.00 and the maximum reimbursement shall not exceed $700.

No payment will be made for items covered by insurance as recovered by lawsuit. Payments will not be made until the teacher has first exhausted all possibility of collecting such loss under other means.

Item 3 -Personnel Files

All Personnel files will be kept in accordance to Florida Statutes 1012.31. When a public records review is requested regarding a personnel file, the employee shall be notified in a timely manner of such review.

Item 4 -Employee Discipline and Complaints

Baker County School District will follow State Statutes regarding employee discipline as identified in 1012.34.

The Superintendent and his/her designee acting as an agent of the Board may discipline employees covered under this agreement. All reprimands, suspension with or without pay and dismissal must be for just cause. The employee in question shall be provided with all statements, complaints and/or concerns that allege a problem or rule violation.

In the event an educational leader deems it necessary to meet with an employee informally at a specific time and place for purposes of information gathering or information sharing, the employee will be provided a completed copy of Appendix A. The employee may have representation at this meeting.

If the educational leader determines there is a need to meet formally with an individual and the outcome of that meeting may have disciplinary implications, the educational leader will provide a completed copy of Appendix B.

The educational leader and the employee receiving the notice of the formal meeting will sign a copy of the form. The original will be retained by the educational leader and the employee shall be provided a copy.

1. **Administrators/supervisors shall not reprimand or criticize an employee in the presence of the employee's colleagues, students, or in the presence of parents of such students. When reprimand or criticism is deemed necessary, it shall be made in a private conference, with discretion and out of public view and hearing. The following progressive steps must be followed in administering discipline, it being understood, however, that some more severe acts of misconduct may warrant circumventing the established procedure.**
    - **a. Verbal warning**
    - **b. Verbal Reprimand (site record only)**
        1. **No written conference summary is placed in personnel file**
        2. **The employee must be told that a verbal reprimand initiates the discipline process**
    - **c. Written Reprimand (placed in personnel file)**
    - **d. Suspension with or without Pay**
    - **e. Termination**

2. **It shall be the objective of those taking disciplinary action, and of the employee, that they handle their roles by conducting themselves through proper and professional decorum to avoid embarrassment.**

3. **An employee who is summoned to the office of the Principal/administrator/supervisor or any district-level administrator for an investigatory conference or meeting, which may lead to disciplinary action which requires a completed copy of Appendix A or B, shall be given 24 hours notice and shall have the right to a**

representative of their choice. If a representative is not available for the conference/meeting, the conference/meeting shall be rescheduled to a time when such representation is available. If a representative is to be used, the Principal/administrator/supervisor shall be informed in a timely manner.

4. **When the employee is to receive a written reprimand, a copy of the reprimand shall be provided to the employee promptly once it is finalized. The employee shall have the opportunity to make a written response to the reprimand within ten days of receiving a copy. A copy of the response shall be made to the Principal and/or an appropriate administrator. If any employee who is to receive a written reprimand is absent from work or cannot be located, a copy will be mailed to his/her last known address by certified mail, return receipt requested. The employee's signature indicates receipt only, not agreement with it.**

5. **Employees may be suspended with and/or without pay by the Superintendent for just cause pursuant to the progressive discipline policy.**

6. **When an allegation of wrongdoing or a complaint against an employee is investigated and could lead to disciplinary action, the employee shall be notified in writing of the nature of the complaint and shall have the opportunity to seek representation prior to any investigatory meeting. The employee shall have an opportunity to respond in writing to the allegations or complaint during the investigation.**

   No complaint or reprimand shall be placed in a teacher's personnel file unless an investigation ensues and the complaint is substantiated. Teachers shall be notified of all complaints prior to the district initiating an investigation. Every effort shall be made to process parent/student concerns.
   - **The parent, and/or complainant, shall be encouraged to talk with the teacher first.**
   - **If necessary, a conference with the parent, teacher, and principal shall be held. The teacher must be notified at least 24 hours in advance of the conference.**
   - **In no case shall complaints or reprimands be placed in the file that are anonymous or are based on anonymous information**

<u>Item 5 -Academic Freedom</u>

Teachers are assured the freedom to employ personalized methods of instruction which are conducive to the effective teaching of the school curriculum. Teachers are further assured the freedom to use their own professional judgment regarding the specific subject matter taught and the

materials used in their attempts to attain the educational goals of the school's curriculum. Should any methods in instruction, subject matter, or materials be questioned by the administration, as to its effectiveness in attaining the goals of the curriculum, the responsible teachers are assured the opportunity to justify the methods or materials in question, in light of sound educational practices, and district and state guidelines.

Item 6 -No Reprisals

There will be no reprisals taken against any employee for utilizing the grievance procedure established in the collective bargaining agreement.

Item 7 -Teacher Assessment

A. The assessment of the work of a teacher is the sole responsibility of the administration and may not be delegated to anyone in the instructional unit. The process of assessment is a continuous one and is not limited to a single observation or episode.

B. The administration may use whatever form of data gathering instruments it desires. A copy of the evaluation form and any data gathering forms and procedures to be used will be provided to each teacher no later than 5 days after the first student contact day for that teacher unless extended by mutual consent in writing. Any teacher(s) employed after the first month shall receive the evaluation form and orientation within twenty (20) days after assuming their teaching responsibilities. Forms for recording observation data shall include the dates, start and ending times, and places of such observation, and the evaluator's recommendations to the teacher. Following any written evaluation of an employee, he/she will receive a copy.

C. Classroom and/or work site observations of less than 30 minutes will be considered informal and will not require the completion of a summative form. However, if in the opinion of the observer, feedback to the teacher is desirable, then a conference shall be held for that purpose. Such conference shall occur no later than 5 days after the observation. As a general rule, formal observations shall span at least 30 minutes in order to more effectively evaluate a teacher's performance.

D. If a deficiency is noted during a formal observation the evaluator shall explain to the teacher, through a personal conference, any areas of concern within five (5) working days of the observation. The teacher shall be given written notice, explanation, assistance, and a reasonable prescribed period of time to improve any area of concern on the final evaluation prior to having that area marked unsatisfactory. In the event a teacher receives a needs improvement on his/her final evaluation, written and supportive documents will be provided.

E. **A copy of the final evaluation (domains 1-8) shall be given to the teacher no later than ten (10) working days after the final evaluation is conducted. If all indicators are within the Effective or Highly Effective ranges, the teacher will be given the option of meeting during the 10 day time limit or waiting until the data for Domain 9 is calculated, to complete the entire evaluation. This option will be initiated by the administrator within the 10 days through written communication between the evaluating Educational Leader and the teacher. Domain 9 results will be provided to teachers as soon as possible following the receipt of the state assessment scores.**

F. **Prior to the final day of the school year, the employee shall have the right to issue a written response to the evaluation based on domains 1-8 and shall have ten (10) working days after the receipt of domain 9 results to issue a response. The response(s) shall become a permanent attachment to the evaluation, which will be placed in the employee's file. Such signature by the teacher shall indicate only that the teacher has read the report and does not necessarily indicate agreement with its contents. In the event a teacher disagrees with the evaluation, he/she shall have the opportunity to respond in writing to any item or items within ten (10) working days of receiving the evaluation form. Any response shall be attached to the evaluation form retained by the Principal and to the copy placed in the teacher's personnel file. Nothing in this provision shall prohibit an employee's rights to submit written response to any item in their personnel file at any time.**

G. **When assigned out of field, the situational context of the teacher will be considered in the assessment.**

H. **Final evaluations for domains 1-8 Annual/PSC/CC employees will be completed by May 1 and submitted to the district for recommendation to the board. However, every effort will be made to complete sections 1-8 of the instructional evaluation instrument by April 1st.**

I. **The parties agree to form a committee to develop a peer assistance program. Four (4) teachers, selected by the Association President, and four (4) Administrators, selected by the Superintendent, will comprise the committee. The committee shall recommend a process, training modules, supplements, and implementation procedures as well as any other issues that need to be included in the program. Peer Assistance shall not be used for disciplinary or dismissal process.**

<u>Item 8 -Political Activity</u>

The Board shall at all times recognize the constitutionally guaranteed right of its employees, either collectively or individually, to express their political opinions. However, employees shall not advocate or solicit support for any issue on any referendum matter in the presence of students during the regular

workday. Nor shall any employees be casual agents of, or otherwise engage in, any activity having a primary effect of promoting division and dispute among the student population at any time on School Board property.

Item 9 -Teacher Right to Witness

In all conferences involving parents or administrators, teachers are entitled to request and have a witness of their choice present.

Item 10 -Reduction in Force:

A. If in the exclusive judgment of the Board, it is determined to reduce the number of teachers, the Board shall attempt to accomplish such reduction by attrition including volunteer resignations.

B. In the event it is determined a reduction in teachers shall occur, the Union President shall be given the opportunity to discuss such reduction with the Superintendent.

C. If workforce reduction is needed, a district school board must retain employees at a school or in the school district based upon educational program needs and the performance evaluations of employees within the affected program areas. Within the program areas requiring reduction, the employee with the lowest performance evaluations must be first to be released; the employee with the next lowest performance evaluations must be the second to be released; and reductions shall continue in like manner until the needed number of reductions has occurred. A district school board may not prioritize retention of employees based upon seniority.

D. Nothing herein shall prohibit teachers who have been reduced pursuant to this Article from seeking and/or accepting gainful employment elsewhere.

E. Nothing in this Article shall be construed to prevent the Board from providing staff balances to comply with mandated programs or to preclude or overcome any form of illegal discrimination.

ARTICLE VIII -DUE PROCESS

Teachers on Continuing Contracts (CC) and Professional Service Contracts (PSC) will be entitled to due process with respect to their employment status. The School Board may suspend or dismiss CC or PSC teachers from employment only for just cause as defined in Florida Statutes.

Probationary annual contract teachers are not entitled to due process or just cause. Annual contract teachers are entitled to due process during the terms of their contract.

ARTICLE IX -WORKING CONDITIONS

Item 1 -Workday

The teacher workday will be seven (7) hours and thirty (30) minutes per day, including a duty free lunch of at least thirty (30) minutes during the lunch serving time at each school. The time for lunch periods will be determined by the principal. The principal shall consider the desires of the employees when assigning duty. Under any circumstance which requires a teacher to surrender this duty free time, the teacher shall be given compensatory time. Compensatory time may be used during student contact time in 1/2 day increments or as entire work days; during non-student contact time, compensatory time may be used in half-hour intervals, with prior approval from the site supervisor. A teacher scheduled for lunch duty may allow another teacher to perform the duty. Only the teacher performing the duty will receive compensatory time. Compensatory leave may not be used to extend a holiday unless the day being requested is a non-student contact day, nor during scheduled state assessment days during the period of which the teacher is assigned to administer or proctor the test, or may not be used in more than 2 day increments. Compensatory time earned in the fourth quarter of the school year may be paid out to the teacher at $24.53 per hour. The number of compensatory hours earned in the fourth nine weeks may not exceed 10 hours. Compensatory leave is capped at 40 hours and is not redeemable, transferable, or accruable from year to year. When a teacher plans on using compensatory time prior notification to the administration must be given and approved by the administrator. During the lunch period, any teacher(s) not on duty, will be free to leave the school grounds upon notification to the building Principal or his/her designee.

Upon completion of their instructional and designated responsibilities, instructional personnel may consider their working day concluded unless notification is given by the building principal.

Within the workday, a planning period of no less than forty-five (45) minutes will be provided for all teachers, the use of which would be the planning, preparation and evaluation of curriculum and classroom activities. The Board will make every reasonable effort to protect the integrity of a teacher's planning time.
At least one (1) pre-planning day per year shall be unencumbered and every effort shall be made to provide as much unencumbered time to teachers as possible.

There shall be a planning day at the end of each nine weeks' grading period. Teachers shall have at least four unencumbered hours to work on grades, planning, and other activities necessary to start the next grading period. The remainder of the day may be used for faculty meetings, in-service and school improvement activities. Grades for each nine weeks shall be due no earlier than the end of that four hour time frame. The third nine weeks' planning day shall be totally unencumbered.

No more than one planning period in a two weeks' period may be used for any type of in-service activity.

Item 2 -Teacher-Pupil Ratio

Positions requiring certification shall be assigned to each school center in accordance with the standards of the Class Size Reduction Amendment for Florida.

Item 3 -Teaching Load

Every effort shall be made at the beginning of the school year or semester to provide for the heterogeneous distribution of regular education students on any grade level or specialized area in the elementary schools and by subject and level in the secondary schools with respect to class size, discipline history, and ability levels. While reasonable efforts should be made to maintain distribution levels as much as possible throughout the year, it is understood that mobility factors and the timely accessibility of student information will impact distribution equity.

Item 4 -Vacancies and Promotions

Vacancies for positions within the Baker County Public School System should be filled, as far as practical, from the ranks of School Board employees. Written notice of professional job openings requiring certification will be placed in the Association mailbox located in the county office unless other arrangements are made by the Association President. Any and all vacancies and promotions which may occur during the school year shall be posted by the District, on the District website, at least (3) working days prior to filling the position. All professional employees may apply for any known vacancy within the school district and all applications will be considered by the Superintendent or designee. When hiring professional employees, the principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the hiring process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

The provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

All supplemental positions shall be posted in all county schools. The Association President shall be provided a copy of such job postings. Any teacher applicant shall be considered prior to filling such supplements.

Item 5 -Transfers and Reassignments

Transfers and reassignments of teachers may occur on a voluntary or on an involuntary basis:

A. Voluntary Transfer and Reassignment Provisions:

Teacher transfer and reassignment provisions are established, enabling any teacher seeking a transfer and/or a reassignment to be considered without any reprisals taken against him/her. A teacher, desiring a change in grade and/or subject assignment or desiring to transfer to another school center or position, shall file a written notice of such desire, providing one copy to the building principal(s) and one copy to the Association. Such requests shall be reviewed by the administration at least once each year.

When voluntary transfer and/or reassignment requests are acted upon, the administration will notify the teacher in writing of said action as soon as feasible after action is taken, but not later than seven (7) teacher workdays following action. In making transfers, the Principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the hiring process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

Any teacher denied a transfer subject to this article, will, within ten (10) teacher workdays, have the opportunity to meet with the Superintendent or his/her designee to advance the reasons as to why the transfer should be considered.

These provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

B. Involuntary Transfer and Reassignment Provisions:

When a transfer is deemed necessary, properly certified volunteers will be transferred or reassigned first under the provisions for voluntary transfers. In making transfers, the principal will make every effort to use the following factors: district-wide seniority, certification and qualifications (skill, preparation, training, ability/ instructional performance, and experience) in the transfer process. The ability and willingness to accept extra-curricular responsibilities may also become a factor when all other factors are similar.

When involuntary transfer or reassignment action is taken, the administration will notify the teacher in writing, stating the reason for the transfer as soon as feasible after said action, but no later than seven (7) workdays following the action. These provisions shall not be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

Item 6 -Before and After School Meetings

Teachers shall not be required to attend pre -and post -teacher day functions except for the following:

A. Any faculty or other meetings may be called at the discretion of the Principal. No more than one (1) of these meetings per month may exceed thirty (30) minutes beyond the teacher workday except in cases of emergency. Emergency is defined as something which cannot be reasonably anticipated in advance and would upset the smooth functioning of the school;

B. Parent-teacher and student-teacher conferences. All concerned parties must have prior notification of at least twenty-four (24) hours and all must mutually agree to said conference date and time.

Item 7 – Classroom Visits from Outside Parties

Twenty-four hour prior notification will be given when a parent/legal guardian requests to visit their child's classroom.

Item 8 -Safe and Clean Conditions; Tobacco Free Workplace

Teachers shall be furnished a safe and clean place of employment as defined in the laws of Florida and the United States, specifically Florida Statutes, and the Florida Workers' Compensation Act, Florida Statutes, which states, in part:
Teachers are responsible for the security and safety of students, but should it become necessary for a school to be placed under the control and management of an outside agency, teachers shall not be required to serve as security personnel.

In order to protect the health, safety and welfare of all employees in the Baker County School System, all uses of tobacco products in any form are prohibited in any district-owned facilities or on any district-owned grounds.

Item 9 -Conference Rooms and Telephones

A. A conference room, not limited to conferences, and/or a lounge where the Board will request a facility reserved for teacher use, will be made available. Two non-student adult restrooms will be provided for teachers at each school center. Teachers may use School Board telephones for school business calls.

B. All teachers shall have an operating system to communicate with the office in their classrooms or quads. Teachers shall be responsible for checking the system and reporting malfunctions, in writing (e-mail) and in a timely manner, to the building supervisor/designee.

Item 10 -Teaching Materials and Supplies

Every effort, within financial and spatial limitations, will be made to provide teaching materials and supplies when requested by the teacher through proper channels. Such materials and supplies should include but not necessarily be limited to the following:

1. **Space for each teacher to store his/her instructional materials and supplies.**
2. **A chair, desk, and filing cabinet space for each teacher.**
3. **A copy of the Teacher's Edition of the state adopted text, if available through the publishers, used in each course the teacher is teaching.**
4. **Chalkboard/whiteboard space in each classroom.**
5. **A dictionary available in each classroom.**
6. **Books, paper, pencils, pens, chalk, erasers, and other such materials required.**
7. **All computers/printers, i.e. ink jets, shall be maintained in addition to regular classroom supplies.**

Item 11 -In-Service Training

The use of in-service credit for re-certification purposes shall be at the discretion of the teacher. A teacher will not be required to attend in-service training beyond his/her regular work day or their contractual period.

Any teacher who agrees to prepare and present an In-Service Workshop will be compensated at the current instructional hourly rate approved for preparation time. The number of hours for preparation will be mutually agreed upon by the teacher and the Director of In-Service prior to the beginning of such preparation. Also, if an In-Service Workshop is to be held beyond the regular work day or contractual period, each teacher will be compensated for the presentation at the current rate approved for this type of presentation.

Item 12 -Substitutes

A teacher will not be required to substitute in another teacher's class, except in case of an emergency as determined by the building Principal. Emergency is defined as something which cannot be reasonably anticipated in advance and would upset the smooth functioning of the school. No teacher will be required to perform such duty more than two (2) times in any one school year.

Item 13 -Physical Examinations

The initial physical examination for employment will be at the expense of the employee and submitted on forms provided by the School Board.

An employee having a positive tubercular test may be protected under the Americans with Disabilities Act (ADA). The Board in accordance with the ADA will determine if such employee is otherwise qualified and not a direct threat or significant risk of substantial harm to the health or safety of teachers or others

that cannot be eliminated by reasonable accommodation. The following factors, based upon objective medical evidence, will be considered:

1. **The duration of the risk (how long is the carrier infectious)**
2. **The nature and severity of potential harm (how the disease is transmitted and what is the potential harm to third parties)**
3. **The likelihood that the potential harm will occur**
4. **The imminence of the potential harm.**

Item 14 – Nursing Mothers

Pursuant to School Board Policy, the district shall provide reasonable break time, including classroom coverage if needed, for a nursing mother to express milk for her nursing child for one year after the child's birth, however, this must be coordinated with the site supervisor.

ARTICLE X -STUDENT DISCIPLINE / AUTHORITY OF TEACHERS

Subject to Florida Statutes and to School Board Policy, each employee shall have such authority for the control and discipline of students.
The School Board and the Association recognize that the teacher must be given firm and consistent administrative support in the handling of discipline problems in the maintenance of good order necessary in proper performance of duty.

The Principal shall have the right to exclude from the class, based on the recommendation of the classroom teacher, any student who is detrimental to the learning atmosphere of the classroom. Such suspensions will be within the limits of the law.

Before the student is returned to the classroom, disciplinary action will be taken. Efforts will be made to assure the teacher that the disruptive behavior will not be repeated. No student will be returned to class without the written re-admittance, as a courtesy to the teacher. The disciplinary action taken by the Principal or his designee will be noted in a timely manner.

If no improvement in the student's behavior is evident, the teacher shall have the right to again send the student to the office designated to handle discipline problems. After the student's second suspension by the Principal, based on the teacher's recommendation, the student should not be returned to the class room until the Principal is satisfied the disruptive behavior of the child will not reoccur. If, after this, no improvement of the student's behavior is evident, both the teacher and the Principal should consider alternative means of discipline.

"Alternative Programs" will be considered and implemented when funds are available to deal with the rehabilitation of disruptive children with the specific goal of returning the child to the regular classroom. Such programs shall be

reviewed by the individual faculties with recommendations presented to the Board concerning the implementation of such programs.

At the beginning of each school year, employees shall be provided a copy of the law which refers to the Authority of Teacher.

ARTICLE XI -TEACHER INVOLVEMENT IN SCHOOL PROGRAMS AND PLANNING

Item 1 – School Advisory Committee(s)

Provisions will be established at each school by the building Principal and his/her faculty to include teacher recommendations in matters pertaining to textbook selection, curriculum materials, courses of study development, educational specifications for school buildings, classroom equipment, program changes, discipline and student activities.
The school advisory council/committee will have the opportunity to participate in the following areas of discussion, including but not limited to:

1. **School budget expenditures;**
2. **Curriculum development and materials;**
3. **Discipline procedures;**
4. **Innovative methods and techniques.**

The Superintendent, or a designee, and the president of the Association, or a designee, shall serve as ex officio members to each school advisory council and shall review recommendations prior to their submission.

The School Board may request waivers of any provisions of D.O.E. rules provided such waiver is not contrary to the terms of the collective bargaining agreement. Upon request, the association shall be supplied a copy of any such granted waivers.

Item 2 – Calendar Committee

Equal representation of Baker County teachers, as assigned by the Association President and three representatives of the Baker County Educational Support Professionals, will meet in an advisory capacity, along with the duly authorized administrative personnel responsible for school calendar formation for the upcoming year, to jointly recommend the establishment of such calendar. Both bargaining units will be included and allowed to participate in the final voting process.

Item 3 – Collaborative Action Team

There will be a School Board Association/Collaborative Action Team comprised of one teacher from each school and an equal number of employer members. The teacher members of the committee will be appointed by the Association President and the School Board will designate its members. The committee will designate its own chairperson and secretary. The committee's function will be to recommend and advise. This committee will cover the following area: Discussion

of problems and objectives of mutual concern. The committee will determine its own rules of operation, the frequency of meetings and the time of meetings. The recommendations of this committee shall be submitted to the Superintendent, the School Board, and the Association President and the Union in writing by the chairperson of this committee.

Item 4 – Insurance Committee

An insurance committee of thirteen (13) shall be formed to review and analyze the district health insurance plan and any other insurance plan or options, and make recommendations to the Superintendent. This committee will be comprised of six (6) administrators appointed by the Superintendent, three (3) teachers, and three (3) non-instructional staff appointed by the Association presidents. This committee will meet at least once per quarter during the school year. There will be two at-large retirees (teacher, non-instructional, or administrator) appointed to the committee. One will be appointed by the Superintendent and one by mutual agreement by the Association presidents. The two appointed retirees will alternate voting each year if an at-large vote is required. BCEA will be updated regularly by their respective committee members. The insurance committee will update and report to BCEA the committee's recommendation that will be presented to the Superintendent.

Item 5 – Assessment Committee

An Assessment Committee shall be comprised of twelve (12) members of equal representation from the Association and the Superintendent. This committee shall meet as needed and will commence when notice is provided to either the BCEA president or the Superintendent. This committee shall also conduct periodic reviews of the assessment procedures, evaluation instruments, and shall report the results of their review to the President of the Association and the Superintendent.

Item 6 – Labor Management Committee

Attempts to resolve labor management issues should originate at the school/cost center site with the site based leadership. If unresolved, the Superintendent and/or designee agree to meet with the Union President and/or the Executive Director as needed, to discuss labor management issues. Also, problems that can't be resolved at this meeting will be referred to CAT team.

ARTICLE XII -ORGANIZATIONAL RIGHTS

Item 1 -Representation at School Board Meetings

An Association representative will be released, with pay, to attend regular Board meetings. The building Principal and his/her school staff will cooperatively arrange, in advance, for the classroom replacement of the Association representative at no cost to the Board.

Item 2 -School Board Agenda

Written School Board meeting agenda with all supporting documentation will be placed in the Association mailbox located in the County Office. Placement date will coincide with public postings of School Board meetings, as specified in the Administrative Procedures Act of the State of Florida.

Item 3 -School Board Minutes

Copies of the unofficial School Board minutes will be placed in the Association mailbox located in the County Office on the same day said minutes are provided to Principals and other administrative staff.

Item 4 -Financial Information

A single copy of the same financial information which is provided the School Board will be provided to the Association. Such information may be provided at either the official School Board meeting or through the Association mailbox located in the County Office.

The Association agrees to furnish the Board with a single copy of any financial information received by the organization which is pertinent to the operation of schools.

Item 5 -Dues Deduction

Teachers have the right of continuous payroll deduction for Association dues, and programs approved by the Board. The following stipulations pertain to dues deductions:

1. **Association members will authorize dues deductions by presenting an authorization card to the employer.**
2. **The uniform amount specified will be deducted from paychecks in twenty-four (24) equal installments.**
3. **The Association will notify the business office, in writing, no later than September 15, of the dollar amount of the deduction.**
4. **Any teacher may stop dues deductions by written request thirty (30) days prior to payday.**
5. **The Board will notify the Association of any cancellation of Association dues deductions upon receipt by the Board of notification of such cancellation by sending a copy of cancellation request to the Association.**

Item 6 -Payroll Deductions

No service charge will be levied for any School Board approved payroll deduction(s) a teacher wishes to declare.

Item 7 -Use of Bulletin Boards and School Mailboxes

The Association shall be provided sole use of at least one (1) bulletin board and use of school mailboxes and inter-office mail as designated by the building

Principal in each school center. The Association agrees that it shall use bulletin board space and mailbox space, provided as above, only for the following purposes:

1. **Notices of Association meetings**
2. **Association elections**
3. **Reports of Association committees**
4. **Rulings and policies of the Association**
5. **Recreational and social affairs of the Association**
6. **Notices of public meetings**
7. **Association news releases**

Copies of all materials and announcements will be submitted to the building Principal prior to the posting. No materials, notices, or announcements shall be posted or placed in school mailboxes by the Association which contains anything adversely reflecting upon the Board, its employees, or the organization among its employees.

Item 8 -Released Time for President

The President of the Association, or one member of the Association appointed by the President during his/her absence, may conduct affairs of the organization on his/her non-teaching hours. When such activities require the president to leave his/her assigned school or to visit other schools, he/she shall notify both school principals or their designees of his/her intended travel itinerary. The President or designee shall be permitted to see teachers during their non-student contact time only with permission of the teacher's building principal.

The Association President shall be granted up to eight days of paid temporary duty with the approval of his/her principal. Such time shall be used to visit members within the various worksites, conduct meetings, etc. The Association agrees that such time will not be taken on days that interfere with activities within the schools such as testing, faculty meetings, etc., without the principal's approval. The Association shall provide the principal with at least two (2) days notice of such leave unless the principal agrees to waive such notice. To the extent possible, such time will be taken when the President does not have students assigned to him/her.

Item 9-Organizational Meetings

The Association may use school buildings for conducting business of the Association, with prior notification and approval of the building Principal provided, however, that such meetings do not interfere with the normal school operation.

Item 10 -Leave to Attend State Affiliate Meetings

Professional leave will be granted to as many as seven (7) official Association delegates for the purpose of attending the annual state parent organization (FEA) meeting. Such leave, not to exceed two days in any one school year shall be requested in writing from the Superintendent. The Association agrees to pay for the seven substitutes required in order to release the seven delegates.

Item 11 – Bargaining Unit Information

The Association will be provided an updated list of all employees in the bargaining unit three (3) times a year (September 1st, November 1st, and March 1st). Such list shall include the name, address, phone number, hire date, work site, and membership status of every member of the bargaining unit. List shall be provided electronically.

ARTICLE XIII -GRIEVANCE PROCEDURE

All employees shall have the right to file a grievance under this Agreement without regard to membership, or non-membership, in the Association. All members of the Association shall have a right to Association representation at all levels of this procedure in accordance with Association policies. The Association shall also have the right to be present at all levels of this procedure regardless of membership.

The Board also has the option of representation at its expense, at any level. When a teacher has a grievance, every effort shall be made to arrive at a satisfactory solution to the problem on an informal basis. The grievance for any teacher employed by the Board shall be as follows:

A. The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to the problems which may, from time to time, arise concerning this Agreement. Both parties agree that these proceedings shall be kept as informal and confidential as may be appropriate.

1. **The term "days" when used in this Article shall mean normal employee workdays.**
2. **"Employee" shall mean a member of the bargaining unit.**
3. **"Administrator" shall mean immediate supervisor, principal of the school or supervisor of a work center, or their designee.**
4. **"Grievant" shall mean employee.**
5. **A grievance shall be an alleged violation, misapplication or misinterpretation of the expressed terms of this Agreement.**

B. All grievances shall be brought to the attention of the appropriate principal or supervisor within fifteen (15) workdays of the incident or they will not be considered.

C. A formally written grievance shall contain the following:

1. Signature of the grievant;
2. Grievance shall be specific and related to contractual provisions alleged to have been violated;
3. A synopsis of the facts giving rise to the alleged violation must be included;
4. The section or subsections of this contract alleged to have been violated is to be listed;
5. It shall contain the date of the alleged violation;
6. It shall specify the specific relief requested.

D. When the presence of an employee or a key witness at a grievance hearing is requested by either party, illness or other incapacity of the employee or key witness shall be grounds for any necessary extension of grievance procedure time limits.

E. If hearings and conferences are scheduled by the administrator during working hours, all employees whose presence is required shall be excused from duty with pay while in attendance.

F. Any investigation or other handling or processing of any grievance shall be conducted so as to result in minimal interference with or interruptions of the grieving employee's assigned duties. Other employees will not be involved in the process while on duty unless under the provisions of E above.

G. All grievances must be processed through the grievance procedure. After the grievance is filed, it shall be amendable only by mutual consent of the Board and the Association and may be withdrawn by the grievant. Any employee who disagrees with the implementation of the adopted process and/or procedures of the employee assessment (relating to SB736) may file a grievance as outlined in this article.

H. It is expressly agreed that the following matters shall not be the basis of any grievance filed under the procedure outlined in the Article.

1. Any matter involving substance (content) of employee evaluations.

I. Informal

An attempt shall be made to resolve any grievance in informal, verbal discussion between grievant and employee's administrator. Within fifteen (15) workdays of the time a grievance arises, the employee will present the grievance to employee's administrator. Within ten (10) workdays after

presentation of the grievance, the administrator will give an answer orally to the employee.

Note: Oral statements made in the informal complaint conference shall not be recorded by either party.

J. Formal

Step One:

If for any reason the grievance is not resolved informally, the employee must, within five (5) workdays after receipt of the administrator's oral answer or twenty (20) workdays from the alleged violation, submit to the administrator a signed written statement of grievance on the official grievance form provided by the Board (see page 51) with copies as indicated on form. The statement of grievance shall name the employee involved, state the facts giving rise to the grievance, identify all the provisions of this Agreement alleged to have been violated by appropriate reference, state the contention of the employee with respect to these provisions, indicate the specific relief or remedy requested, and shall be dated and signed by the employee involved. The administrator shall give the employee an answer in writing no later than five (5) workdays after receipt of the written grievance, with a copy to the Superintendent and the Association.

Step Two:

Unless the parties agree to the decision of the administrator, it may be submitted to the Superintendent or his/her designee within five (5) workdays of Step One. The Superintendent, or his/her designee, and the aggrieved employee, and his/her representative(s) shall meet within a reasonable time, not to exceed five (5) workdays in an attempt to resolve the matter. The Superintendent shall communicate his/her decision, in writing, to the aggrieved employee and the Association within five (5) workdays after the meeting.

Step Three:

Upon mutual agreement of the parties, the grievance may be submitted to grievance mediation prior to submitting the grievance to arbitration. When the parties agree to submit the grievance to mediation, the timelines are waived until the mediation process is concluded. A request for a mediator will be made to Federal Mediation and Conciliation Service (FMCS) within ten (10) workdays unless both parties mutually agree to make a request for another mediator, within ten (10) workdays.

If the employee is not satisfied, he/she must choose either a hearing before the Board or arbitration. Whichever method the employee chooses, the decision of the Board, or arbitrator, (whichever is applicable) will be final.

If the employee chooses to have a hearing with the Board, the Board shall hold a hearing no later than twenty (20) workdays after receiving the request. Within ten (10) workdays after the hearing, the Board shall communicate its decision in writing, and state its reasons to the Association and the aggrieved employee.

A request for an arbitrator will be made to the American Arbitration Association within ten (10) workdays. The parties shall select an arbitrator from AAA in accordance with its rules, and whose rules shall likewise govern the arbitration proceedings.

K. The fees of the arbitrator shall be borne equally by both parties hereto. All other expenses of arbitration, such as cost of transcripts, etc., shall be borne by the requesting party. Employees subpoenaed by the arbitrator will receive no loss of pay for the time required as witnesses.

L. When grievance meetings and arbitration proceedings are held during employee work hours, up to ten (10) grievant(s), witness(es) and Association representative(s) whose presence is required shall be excused with pay from their normal duties. If the Association indicates that more than ten (10) witnesses are needed, every effort will be made to schedule the meeting beyond the employee workday.

M. The arbitrator shall have no power to alter, add to, subtract from, disregard or modify any of the terms of the Agreement.

N. The arbitrator's powers shall be limited to deciding whether the express articles of this Agreement have been violated, misinterpreted or misapplied.

O. The arbitrator's decision, when following procedures set forth in the Agreement, shall be final and binding on the Association, its members, the employee and the Board. Neither the Association nor any member of the bargaining unit shall attempt any other means to bring about the settlement of any grievance, until all steps of the grievance procedure have been completed.

P. All claims for back wages shall be limited to the amount of wages that the employee would otherwise have earned, less any unemployment compensation that he may have received during the period of the back pay.

Q. Any grievance which arose prior to the effective date of this Agreement shall be processed through the procedure in effect at the time of the grievance.

R. **If the grievance arises from an action of authority higher than the principal of a school, the employee may present such grievance at Step Two of this procedure.**

S. **If a grievance affects employees at more than one school/work site, the Association President/Designee may file a class action grievance at Step Two of this procedure. The Association President/Designee may also file at Step Two a class action grievance of any alleged violation, misapplication or misinterpretation of rights specifically granted the Association in this Agreement. Any class action grievance will be signed by the Association President.**

T. **If the same grievance affects more than one employee at the same school/work site, an Association Building Representative may file a class action grievance on behalf of the employees at Step One of this procedure.**

U. **Separate grievances filed under this Agreement which do not qualify as "class action" under S. and T., will be handled separately and not combined for arbitration.**

V. **Time limits provided in this Agreement may be extended by mutual agreement when signed by the parties.**

W. **Failure at any step of this procedure to communicate the decision on a grievance within the specified time limit shall permit the employee to lodge an appeal at the next step of this procedure, but any grievance not advanced from one step to the next within the time limits of that step, shall be deemed resolved by the Administrator or the Board's answer to the previous step.**

ARTICLE XIV -SAVINGS CLAUSE

Should any provision of the Agreement be declared illegal by a court of competent jurisdiction, then shall such provision be null and void and be renegotiated and made a part hereof as an appropriate amendment of this contract. All other provisions of the Agreement shall remain in full force and effect for the duration of this Agreement.

FOR THE TEACHERS

_____
~~Angela Callahan~~Debra Crews
President, BCEA

_____
~~Brittni Wegmann~~Angela Callahan
Chief Negotiator

FOR THE BOARD

_____
Leonard Dietzen
Chief Negotiator, BCSB

_____
Baker County School Board

_____
Baker County School Board

AGREEMENT BETWEEN THE BAKER COUNTY EDUCATION ASSOCIATION AND THE BAKER COUNTY SCHOOL BOARD

In the event that a financial situation (short fall or wind fall) occurs during this contractual time that would jeopardize the ability to honor the terms of the contract or would create the ability to enhance the terms of the contract, the Association and the BCSB will agree to return to the table for renegotiations.

MEMORANDUM OF AGREEMENT
~~2022-2023~~2023-2024

The School Board of Baker County and the Baker County Education Association agree to the following:

The following employees will be paid a supplement from the Federally-funded IDEA Grant. Amounts may vary in the future based upon the IDEA grant being approved.

ESE Classroom Teachers @$1200/yr.
Speech Pathologists @ $1200/yr.

Memorandum of Understanding
SWAT Coordinator ~~2022-2023~~2023-2024

This memorandum of understanding is to add a SWAT (Students Working Against Tobacco) coordinator supplement at the High School and Middle School in the amount of $500.00. The coordinator will oversee the SWAT component of the Baker County Health Department Tobacco Prevention Program and be responsible for maintaining the local SWAT chapter.

THE SCHOOL BOARD OF BAKER COUNTY
GRIEVANCE FORM

NAME(S): _____

SCHOOL: _____ ASSIGNMENT: _____

HOME ADDRESS: _____ HOMEPHONE: _____

STEP 1, 2, 3 (please circle the appropriate step)

DATE CAUSE OF GRIEVANCE OCCURRED: _____

RELATES TO ARTICLE(S) _____ PARAGRAPH(S)_____

OF AGREEMENT BETWEEN THE _____ ASSOCIATION AND THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA.

STATE OF GRIEVANCE (INCLUDE STATEMENT FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____
_____

RELIEF SOUGHT (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____
_____

_____ _____
(SIGNATURE) **(DATE)**

DEPOSITION OF ADMINISTRATOR (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____

_____ _____
(SIGNATURE) **(DATE)**

Copy to: Administrator, Association, Grievant, Superintendent

APPENDIX A

INFORMAL MEETING INFORMATION

Meeting Date: _____

Meeting Place:_____

Meeting time:_____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form: _____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

APPENDIX B

FORMAL MEETING INFORMATION

Meeting Date: _____

Meeting Place: _____

Meeting time: _____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form: _____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

APPENDIX C

Change of Contract Request

I am requesting to be placed on the Performance-Based Salary Schedule. I understand that I am forfeiting my Professional Services Contract and will be placed on an Annual Contract. I realize this decision is irrevocable.

_____ _____
Instructional Employee's Name Date

NOTARY PUBLIC
STATE OF FLORIDA, COUNTY OF BAKER

The foregoing instrument as acknowledged to and before me this ____ day of _____, 20___, by _____ who is personally known to me or has produced _____ as identification.

_____
Notary Public Notary Stamp:
My Commission Expires:

BAKER COUNTY SCHOOLS

2022-2023 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Employee	$ 855.28	$ 535.02	$ 320.26	$ 160.13
Employee & Spouse	$ 1,541.00	$ 688.86	$ 852.14	$ 426.07
Employee & Children	$ 1,403.28	$ 657.36	$ 745.92	$ 372.96
Family Coverage	$ 2,034.04	$ 802.20	$ 1,231.84	$ 615.92
E/E Family Coverage	$ 2,034.04	$ 1,211.12	$ 822.92	$ 411.46
E/E Spouse Coverage	$ 1,541.00	$ 963.90	$ 577.10	$ 288.55
FL BLUECARE HMO 62				
Employee	$ 775.08	$ 535.02	$ 240.06	$ 120.03
Employee & Spouse	$ 1,396.48	$ 688.86	$ 707.62	$ 353.81
Employee & Children	$ 1,271.68	$ 657.36	$ 614.32	$ 307.16
Family Coverage	$ 1,843.28	$ 802.20	$ 1,041.08	$ 520.54
E/E Family Coverage	$ 1,843.28	$ 1,211.12	$ 632.16	$ 316.08
E/E Spouse Coverage	$ 1,396.48	$ 963.90	$ 432.58	$ 216.29
FL BLUEOPTIONS PPO 5301				
Employee	$ 736.14	$ 535.02	$ 201.12	$ 100.56
Employee & Spouse	$ 1,326.32	$ 688.86	$ 637.46	$ 318.73
Employee & Children	$ 1,207.80	$ 657.36	$ 550.44	$ 275.22
Family Coverage	$ 1,750.66	$ 802.20	$ 948.46	$ 474.23
E/E Family Coverage	$ 1,750.66	$ 1,211.12	$ 539.54	$ 269.77
E/E Spouse Coverage	$ 1,326.32	$ 963.90	$ 362.42	$ 181.21
FL BLUECARE HMO 128/29 (HSA)				
Employee	$ 590.28	$ 535.02	$ 55.26	$ 27.63
Employee & Spouse	$ 1,063.44	$ 688.86	$ 374.58	$ 187.29
Employee & Children	$ 968.46	$ 657.36	$ 311.10	$ 155.55
Family Coverage	$ 1,403.74	$ 802.20	$ 601.54	$ 300.77
E/E Family Coverage	$ 1,403.74	$ 1,211.12	$ 192.62	$ 96.31
E/E Spouse Coverage	$ 1,063.44	$ 963.90	$ 99.54	$ 49.77
COLONIAL LIFE - HIP				
Employee	$ 55.55	$ 50.55	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Children	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Family Coverage	$ 147.55	$ 122.55	$ 25.00	$ 12.50
DENTAL - SUN LIFE FINANCIAL				
Employee	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Employee & Spouse	$ 69.82	$ 12.70	$ 57.12	$ 28.56
Employee & Children	$ 76.66	$ 12.70	$ 63.96	$ 31.98
Family Coverage	$ 70.00	$ 12.70	$ 57.30	$ 28.65
E/E Family Coverage	$ 70.00	$ 25.40	$ 44.60	$ 22.30
E/E Spouse Coverage	$ 69.82	$ 25.40	$ 44.42	$ 22.21
SHORT-TERM DISABILITY-THE HARTFORD	$ 9.38	$ -	$ 9.38	$ 4.69
VISION SERVICE PLAN				
Employee	$ 8.58	$ -	$ 8.58	$ 4.29
Employee & Spouse	$ 13.74	$ -	$ 13.74	$ 6.87
Employee & Children	$ 14.02	$ -	$ 14.02	$ 7.01
Family Coverage	$ 22.60	$ -	$ 22.60	$ 11.30

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

BAKER COUNTY SCHOOLS
2023-2024 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Employee	$ 962.20	$ 535.02	$ 427.18	$ 213.59
Employee & Spouse	$ 1,733.64	$ 688.86	$ 1,044.78	$ 522.39
Employee & Children	$ 1,578.70	$ 657.36	$ 921.34	$ 460.67
Family Coverage	$ 2,288.30	$ 802.20	$ 1,486.10	$ 743.05
E/E Family Coverage	$ 2,288.30	$ 1,211.12	$ 1,077.18	$ 538.59
E/E Spouse Coverage	$ 1,733.64	$ 963.90	$ 769.74	$ 384.87
FL BLUECARE HMO 62				
Employee	$ 871.98	$ 535.02	$ 336.96	$ 168.48
Employee & Spouse	$ 1,571.04	$ 688.86	$ 882.18	$ 441.09
Employee & Children	$ 1,430.64	$ 657.36	$ 773.28	$ 386.64
Family Coverage	$ 2,073.70	$ 802.20	$ 1,271.50	$ 635.75
E/E Family Coverage	$ 2,073.70	$ 1,211.12	$ 862.58	$ 431.29
E/E Spouse Coverage	$ 1,571.04	$ 963.90	$ 607.14	$ 303.57
FL BLUEOPTIONS PPO 5301				
Employee	$ 828.16	$ 535.02	$ 293.14	$ 146.57
Employee & Spouse	$ 1,492.12	$ 688.86	$ 803.26	$ 401.63
Employee & Children	$ 1,358.78	$ 657.36	$ 701.42	$ 350.71
Family Coverage	$ 1,969.50	$ 802.20	$ 1,167.30	$ 583.65
E/E Family Coverage	$ 1,969.50	$ 1,211.12	$ 758.38	$ 379.19
E/E Spouse Coverage	$ 1,492.12	$ 963.90	$ 528.22	$ 264.11
FL BLUECARE HMO 128/29 (HSA)				
Employee	$ 664.06	$ 535.02	$ 129.04	$ 64.52
Employee & Spouse	$ 1,196.38	$ 688.86	$ 507.52	$ 253.76
Employee & Children	$ 1,089.52	$ 657.36	$ 432.16	$ 216.08
Family Coverage	$ 1,579.22	$ 802.20	$ 777.02	$ 388.51
E/E Family Coverage	$ 1,579.22	$ 1,211.12	$ 368.10	$ 184.05
E/E Spouse Coverage	$ 1,196.38	$ 963.90	$ 232.48	$ 116.24
COLONIAL LIFE - HIP				
Employee	$ 55.56	$ 50.56	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Children	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Family Coverage	$ 147.56	$ 122.56	$ 25.00	$ 12.50
DENTAL - SUN LIFE FINANCIAL				
Employee	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Employee & Spouse	$ 69.82	$ 12.70	$ 57.12	$ 28.56
Employee & Children	$ 76.66	$ 12.70	$ 63.96	$ 31.98
Family Coverage	$ 70.00	$ 12.70	$ 57.30	$ 28.65
E/E Family Coverage	$ 70.00	$ 25.40	$ 44.60	$ 22.30
E/E Spouse Coverage	$ 69.82	$ 25.40	$ 44.42	$ 22.21
SHORT-TERM DISABILITY-THE HARTFORD	$ 9.38	$ -	$ 9.38	$ 4.69
VISION SERVICE PLAN				
Employee	$ 8.04	$ -	$ 8.04	$ 4.02
Employee & Spouse	$ 12.88	$ -	$ 12.88	$ 6.44
Employee & Children	$ 13.14	$ -	$ 13.14	$ 6.57
Family Coverage	$ 21.98	$ -	$ 21.98	$ 10.99

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

H: Premiums for 2023-2024

AGENDA ITEM NO. 9.5

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Allen Murphy - (259-0429)
ITEM TYPE:	Contract
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the 2021-2024 Agreement with the Baker County Education Support Professionals. (Revised July 1, 2023) Pending Ratification by the Non-Instructional Bargaining Unit.

ATTACHMENTS:
09.05.2023.Approval of 23-24 BCESP Contract_A.Murphy.pdf

Baker County Public Schools

Sherrie Raulerson, Superintendent of Schools

270 South Boulevard East, Macclenny, Florida 32063

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

August 17, 2023

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

Dear Superintendent Raulerson,

I am requesting School Board approval of the 2021-2024 Agreement between Baker County School District and the Baker County Education Support Professionals, (*Revised July 01, 2023, pending ratification by the Non-Instructional Bargaining Unit*).

If you have any questions, please call me at 259-0427.

Sincerely,

Everett Allen Murphy

Everett Allen Murphy
Associate Superintendent of Human Resources

AGREEMENT

BETWEEN THE

BAKER COUNTY DISTRICT SCHOOL BOARD

AND

BAKER COUNTY EDUCATION SUPPORT PROFESSIONALS

2021-2024

(Revised July 1, ~~2022~~2023)

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PREAMBLE

THIS AGREEMENT ENTERED INTO THIS 1st DAY OF JULY ~~2022~~2023 BY AND BETWEEN THE SCHOOL BOARD OF BAKER COUNTY, FLORIDA, HEREINAFTER CALLED THE "BOARD" AND THE BAKER COUNTY EDUCATION SUPPORT PROFESSIONALS, HEREINAFTER CALLED THE "ASSOCIATION".

WHEREAS, the Board and the Association recognize and declare that providing a safe, quality education for the students of Baker County is the primary goal of the Baker County Public Schools; and

WHEREAS, the Board and the Association recognize that it is the responsibility of the Board to approve the educational and operational policies that are essential to the public educational programs and that the Association represents the Baker County Education Support Professionals, who are engaged in providing educational services; and

WHEREAS, the Association, as the certified and exclusive agent and representative of the Baker County Education Support Professionals and the Board have agreed to bargain in good faith in the determination of the wages, hours, and terms and conditions as of employment of the public employees with the bargaining unit; and

WHEREAS, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings which they desire to confirm in this Contract; and

IN CONSIDERATION OF THE FOLLOWING MUTUAL COVENANTS, IT IS HEREBY AGREED as follows:

ARTICLE I
AGREEMENT

The Agreement between the Baker County District School Board (hereinafter referred to as the "Board") and the Baker County Education Support Professionals, FEA, (hereinafter referred to as the "Association") to be effective upon ratification of the Bargaining Unit Members and upon approval of the Board.

The Board agrees not to enter into any agreement with any member or potential employee of this unit which conflicts with Florida Statues, Chapter 447 and any provision of this Agreement. All efforts will be made, in good faith, by the Board and the Association to correct/reconcile current contract language with current Florida Statutes.

ARTICLE II
MANAGEMENT RIGHTS

Nothing in this Agreement shall be construed as delegating to others the authority conferred by law on the Board or in any way abridging or reducing such authority.

This Agreement shall be construed as requiring the Employer to follow its provisions in the exercise of the authority conferred upon the Employer by law.

ARTICLE III
RECOGNITION

The Board hereby recognizes the Association as the exclusive bargaining representative for all matters affecting wages, hours and working conditions as provided in Chapter 447, Florida Statutes, for those employees in the Unit certified by the Public Employees Relations Commission in its Certification No. 865 on October 3, 1989, which covers the Unit described below:

INCLUDED: All regular full-time and regular part-time non instructional employees of the School District of Baker County including: teacher para-professional, bus driver, nutrition services worker, custodian, data entry operator, school secretary, bookkeeper, electrician, office paraprofessional, media paraprofessional, mechanic, carpenter, warehouse employee, secretary-guidance, and air conditioning mechanic.

EXCLUDED: All Instructional employees, senior high principal's secretary, fiscal assistant (5), secretary to superintendent (2), managerial employees, confidential employees, employees with a supervisory conflict of interest, temporary, and casual and seasonal employees

ARTICLE IV
COMPENSATION

Item 1 -NEW CLASSIFICATION

It is agreed by both parties that as new classifications are created by action of the Board, the question of inclusion or exclusion with this Agreement shall be determined by comparability with the classification listed in the unit description certification.

Item 2 -JOB SPECIFICATIONS

The Employer agrees that each employee covered by this Agreement shall be assigned a specific classification to which each classification will have the same written job specifications outlining the duties.

Item 3 -CONTRACTS

A. ANNUAL EMPLOYMENT STATUS -Effective this Agreement, all employees shall serve a three (3) year probationary period. During the first year of this three (3) year period, the employee may be dismissed without cause or may resign without prejudice. All employees covered by this Agreement (who have been employed for the length of the probationary period) on its effective date will be past their probationary period and will be permanent employees.

An employee shall be notified in writing if not rehired for the following school/fiscal year no later than twenty (20) workdays prior to the end of the current school/fiscal year.

An employee non-renewed may make a written request within 10 work days for a meeting with the Superintendent or his/her designee. After hearing from the affected employee and/or his/her representative, the Superintendent will either uphold the preceding action or recommend reemployment, and notify the employee in writing within 10 workdays. The decision of the Superintendent will be final.

B. CONTINUOUS EMPLOYMENT STATUS – After the third year of Annual Employment Status, continuous employment status shall be granted to an employee if the employee has been recommended by the Superintendent and reappointed by the School Board based on successful performance of duties and demonstration of competence in the job assignment. A continuous service employee will be entitled to due process in respect to their employment under the grievance procedure herein:

1. The continuous employment status shall be effective at the beginning of the school/fiscal year following completion of all requirements.

2. An employee holding continuous employment status may be non-renewed when the principal/supervisor charges the employee in writing of performance deficiencies which may result in non-reappointment if not corrected within a specified time. The notice will include:

    1. Notice of deficiencies.
    2. Explanation of deficiencies and suggestions for corrections.
    3. Assistance rendered to correct deficiencies.
    4. Time for deficiencies to be corrected.

3. The Superintendent and/or the board may non-renew, suspend, dismiss or return an employee to probationary status for just cause, at any time during the year for reasons including, but not limited to the following:

   a. Violation of a policy of the School Board of Baker County
   b. Violation of work rules
   c. Gross insubordination -willful and continuing refusal to follow a proper directive, order or assignment from a supervisor
   d. Immorality
   e. Misconduct in office
   f. Incompetence
   g. Willful neglect of duty
   h. Being under the influence of alcohol while on duty
   i. Possession of, sale of, intent to sell, dispensing of, or being under the influence of any illegal substance
   j. Sexual harassment of any employee, student, or other individual
   k. Conviction of any crime involving moral turpitude
   l. Endangering the health, safety or welfare of any student or employee of the District
   m. The conviction of a felony in the State of Florida or notice of conviction of a substantially parallel offense in another jurisdiction
   n. An act committed while off duty, which adversely affects the employee's performance of duties, or disrupts the operations of the District, its schools or other facilities
   o. Improper use of leave
   p. Failure to perform work-related assigned duties
   q. Intentional or negligent damage to School Board property
   r. Unethical use or administration of test materials
   s. Failure to report to work
   t. Theft
   u. The act of job abandonment, in being absent from work for three (3) consecutive days, without proper notification to the immediate supervisor or designee

An employee with continuous employment status recommended for non-renewal, suspension, termination and/or return to probationary status shall be disciplined for cause and may file a grievance through the Formal Grievance Procedure. Such request shall be submitted in writing to the Superintendent within fifteen (15) working days of receipt of notification of the action being taken.

C. Work Week/Year

1. The minimum length of regular full-time employees' normal work week and length of the work year will be established by the employee's administrator and approved by the Superintendent prior to the beginning of each fiscal school year. Thereafter, no change in the length of the normal work week will occur during the fiscal school year unless the change is for cause or is a result of the reduction of force procedure outlined in this agreement.

2. Nine and ten-month employees who are requested to continue their regular duties during the summer period are employed on an as-needed basis as determined by the Board. Other employees hired to fill available summer period vacancies will be employed based on consideration of availability, qualifications, past performance and seniority at each worksite.

D. The principal or supervisor may provide, if in his/her opinion it is justified, an adjusted work day within employee's regular work week to accommodate the needs of the employee or the school system, provided a record keeping system as determined by the principal/supervisor, or as required by the Board, will be utilized by the employee to assure accurate records and meet auditing requirements.

E. Employees who have been reclassified from 12-month to 10-month, and continue in the original job classification, will be given summer employment when available provided they are qualified for the job and request the summer employment.

F. Less than full-day employees will be given that fractional part of the year that they have earned when they move to a full-day employment. (EXAMPLE: Four (4) hours per day for two years will be moved in full-day employment with one year experience.)

G. Present employees who are scheduled to work less than 30 hours per week, are part-time employees, are not entitled to the fringe benefits conveyed by this Agreement unless the employee is a full-time bus driver working a minimum of 27.5 hours per week or 5.5 hours per day.

Item 4 -EDUCATIONAL REQUIREMENTS

All employees shall be required to possess the educational requirements as set forth in the board approved job descriptions which are located on the district website at bakerk12.org. It is further agreed that all current employees as of July 1, 2021 are exempt from this provision for the current position they hold.

Item 5 -WORKING EXPERIENCE

All non-instructional personnel shall be permitted to bring in eleven (11) years of previous working experience either out of or within the County. The question of in-field shall be determined by the supervising administrator and the Superintendent of Schools. Substitutes within the County hired for a position in the field for which they have substituted (accumulated work totals ½ plus one day or more of the position's contracted year) shall receive one year of experience credit if the service was in a full-time assignment. This does not include time served as an on-call or as needed substitute. This credit is not awarded retroactively to substitute time completed prior to July 1, 2016.

Item 6 -RETIREMENT CREDIT

Non-Instructional personnel, entering the Baker County School District will be placed on Step 0, if the employee is receiving or has received retirement benefits from FRS Pension Plan, FRS Investment Plan, or from another State retirement system.

Item 7 -MILITARY EXPERIENCE

Military experience shall be credited on a year-for-year basis for up to four years. Service shall be established from the date of full-time active duty to the date of the discharge or release from duty and must be verified and the discharge or release from active duty must have been under honorable conditions.

Item 8 -SPECIAL BANQUETS

School Nutrition services personnel being used for special banquets will be paid at their regular rate of pay.

Item 9 -TRANSPORTATION

FIELD TRIP PROCEDURES AND SPECIAL USES OF SCHOOL BUSES

1) **Participation:**

A) All school bus drivers employed as regular drivers are eligible to participate in extra-curricular trips. Trips driven by coaches, sponsors and community volunteers are excluded. Rosters will be maintained listing those drivers who desire to participate. A current roster shall be posted in the bus lobby by the supervisor or his/her designee. Substitute drivers will not be scheduled for the extra trips, except in an emergency or when all full time drivers have refused the trip.

B) Drivers will be given the opportunity to sign up for extra trips at the beginning of each school year and at any time during the school year.

C) Drivers signing up for extra trips after the school year begins shall be placed at the end of the extra trip roster and not be assigned make-up trips to catch them up to the drivers who have participated since the beginning of the school year.

D) Drivers who stop participating in extra trips temporarily and then begin again shall be placed at the end of the rotating list and shall not have make-up trips. Drivers on leave will not be removed from the list.

2) **Scheduling Procedures:**

A) The names of drivers who desire to participate in extra trips will be placed on a roster in alphabetical order. The list will be formed at the beginning of the school year. Trips will be assigned to drivers by using the roster as a rotation. Trips will be assigned in the order the bus requests are received. Trip requests that come in at the same time will be assigned according to chronological order. The trip requests will be placed in the drivers' lockers. However, the driver's regular route, the number of refusals and the availability of substitute drivers may be considered when assigning trips.

B) Drivers may also sign up to be available to drive emergency trips. A separate roster shall be maintained for drivers available to drive emergency trips. Emergency trips are those that a driver has less than forty-eight (48) hours notification of the trip.

1) Driving emergency trips will be counted separately from the regular extra trip rotation. An emergency trip does not count as the driver's opportunity to drive an extra trip on the regular rotation.
2) An attempt shall be made to equalize the number of emergency trips each driver is offered. The driver's regular route, the number of refusals, and the availability of substitute drivers may be a consideration in equalizing emergency trips.
3) In the event an emergency driver is covering for a driver who "failed to show" on the regular roster, the "failed to show" driver will not receive a make-up trip.

C) A driver who turns down an extra trip assignment will forfeit his/her turn on the rotation unless it is turned down due to illness or if the trip would require the driver to miss their regularly scheduled route. He/she will not be rescheduled until the rotation comes back to his/her name.

D) A driver who repeatedly turns down extra trip assignments for any reason, except sickness, or fails to meet the extra trip assignment (except for mechanical reasons) may be dropped from the roster.

1) Repeated turndowns shall be considered in excess of three (3).
2) Failure to meet extra trip assignments shall be considered in excess of one (1).
3) The driver being dropped from the roster for the above reasons, will be asked to come into the Director of Transportation's Office to sign a memo stating the effective dates and the reason for the suspension.

a) The first suspension shall be for a period of one month.
b) The second suspension shall be for the remainder of the school year.
c) A driver who has been suspended shall not be assigned make-up trips after the suspension is lifted.

E) In case of trip cancellation, an effort shall be made to schedule the driver on the next available extra trip assignment.

F) When a driver determines that he/she is unable to take the assigned extra trip, they will either call the Transportation Secretary, and/or return the trip sheet to the Secretary as soon as possible.

G) A driver who is not able to drive his/her regular route will not be allowed to do an extra trip the same day. If a driver misses the morning route, he/she is not allowed to drive an extra trip prior to the afternoon route. If a driver misses the afternoon route, he/she is not allowed to drive an extra trip in the afternoon.

H) Special requests for specific drivers on bus requests from the schools shall not be granted. The rotation system shall be adhered to.

I) Drivers are not authorized to switch trips with other drivers. If a scheduling problem arises, contact the Transportation Director.

J) The scheduling history shall be made available within twenty-four (24) hours of the request.

Two bus driver categories will be developed for special trips.

1. Paid bus driver category - Full-time and substitute drivers
2. Volunteers - Volunteers can be citizens from the community, teachers, coaches or employees that are not full-time or substitute bus drivers. Volunteers must meet all the federal, state and district requirements to transport students on a school bus.

The sponsor of the trip will select the category and the Director of Transportation will assign the driver. If a volunteer driver is desired, it is the trip sponsor's responsibility to make arrangements with the volunteer. If a paid driver is selected, he/she will be assigned from the appropriate rotating list. The rotating list for paid drivers shall be posted in the bus garage lobby.

A Board approved driver will be paid as follows for extra trips: At step 1 or current hourly rate whichever is less of the driver pay schedule per hour, not to exceed 14 hours per extra trip, plus expenses (expenses include meals and lodging, if not provided, and any entry fee required) will be paid for time in excess of the five and one half hours regular contractual time.

When a trip interferes with the driver's regular contractual day, he/she may request other leave without pay and then shall be compensated by the sponsoring club at his/her regular hourly rate for up to five and one half hours. Meal expenses will be according to the state food allowances schedule, which is;

1. $6.00 Breakfast -before 6:00 AM. and extends beyond 8:00 AM.
   $11.00 Lunch -before 12:00 noon and extends beyond 2:00 P.M.
   $19.00 Dinner -before 6:00 P.M. and extends beyond 8:00 P.M.

2. Hotel expenses will be at the single occupancy rate as receipted. Expenses will be paid on internal account checks from the school center sponsoring the extra trip.

3. Where paid drivers are assigned by the Superintendent for extra trips during contractual time, TDA will be given. Time worked over 5.5 hours will be compensated at the approved rate only for extra trips assigned by the Superintendent.

4. Drivers will be paid at step 1 or current hourly rate, whichever is less for extra trips out of the county, beyond the employee's school run according to the payment schedules, or $24.00 per trip, whichever is higher.

5. Length of Extra Trips - On any extra trips, no driver shall have duty for any period greater than 14 consecutive hours. If a trip requires duty greater than the 14 consecutive hours:

1) A second bus driver will be provided; or
2) The driver will be given an eight hour rest that provides sleep arrangements on behalf of the driver.

3.) **ADDITIONAL RESPONSIBILITIES:**

1. Cleaning of Bus - Each driver is responsible for the general cleanliness of his/her bus. Every effort will be made to use bus drivers, who are willing to clean and service busses during the summer. Bus drivers shall be paid their hourly rate for such service.

2. Bus aide as Substitute Drivers - Bus aide shall be paid at Step 1 of the driver's pay schedule when used as substitute drivers.

3. Transportation Substitute List - Bus drivers will be provided an updated list of available subs.

4. Active regular bus drivers, active regular bus aides, and mechanics (who hold CDL license, and regularly drive in a substitute role) who are active for a minimum of one day more than half of the bus drivers' regular contractual days shall receive a bonus 0-5 years $125; 6-10 years $150; more than 10 years $175, on or by June 30th, if no points have been assessed against them under the Safe Driving Plan and/or not been charged at fault in the preceding twelve (12) months. Years refer to actual years of employment by the Baker County School District.

5. The board agrees to pay employees that maintain a Class A or Class B CDL with Passenger (P) and School Bus (S) endorsements for the purpose of driving competitive teams and other approved extra duty trips for the Baker County School District will receive a $500 bonus if they drive a minimum of ten (10) trips. This does not include transportation employees that are receiving compensation for extra-curricular trips according to the BCESP Contract. To initiate the receipt of the bonus, the employee who qualifies must notify the transportation director, in writing or via e-mail, within ten (10) working days of the end of the school year and must complete a board form (see appendix). The bonus will be paid no later than June 30th of each fiscal year. The impact of this proposal will be evaluated at the end of the fiscal year.

4.) ADDITIONAL PROCEDURES:

1. The Board agrees to pay for one United States Department of Transportation Medical Examination per year for full-time employees. These employees must maintain a Class A or Class B CDL with Passenger (P) and School Bus (S) endorsements, drive scheduled bus routes, drive officially sanctioned extra duty trips, and drive buses for the purpose of fulfilling their duties for the Baker County School District. This free physical will be scheduled by the director of transportation and paid for by the Baker County School District. The medical examinations will be scheduled on a day that is after the conclusion of one school year and prior to the beginning of the next. If an employee is unable to participate on the day scheduled, it will be the employee's responsibility to get a medical examination from a certified examiner that is on the federal registry, and the employee will incur the expense for

the examination. In the event the employee does not meet the standards of the medical examination required to be eligible for at least one year, the expense of the three month or six month follow-up examination will be the responsibility of the employee.

2. Drivers who present themselves for required random drug screening will be paid for the required time necessary for the random screening.

3. In the case of a vacant bus route, to include mid-day routes, employees desiring to reposition may submit a written request to the supervisor when an available route is posted in the bus lobby. The supervisor will make a determinization of the repositioning of drivers based on the following: Qualifications, written request and length of service to the district. Fulltime drivers and aides will have priority over subs for route assignments.

Item 10 – ASSOCIATION PAYROLL DEDUCTION

The Board shall deduct from the pay of each employee all current membership dues of the local Association, provided that at the time of such deduction there is in the possession of the Board a current written authorization for dues deduction, executed by the employee, in the form and according to the terms of the dues deduction authorization established.

The Association shall certify the amount of dues to be deducted from each employee's salary for the current school year and will notify the business office, in writing, no later than September 1st, of the dollar amount of the deduction.

A. The annual membership dues amount will be deducted from the employee's paychecks in twenty-four (24) equal installments.

B. Any employee, at any time, may authorize dues deduction by presenting an authorization card to the finance department. One-twenty-fourth (1/24) of the annual membership dues will be deducted from each bi-weekly check of the employee from the month of authorization through June of that fiscal year.

C. All professional dues deducted shall be remitted to the Association in twenty-four (24) bi-weekly installments within ten (10) working days after the close of the payroll period.

D. The Association will not be assessed the costs incurred by the Board in order to provide authorized dues deduction.

E. Such payroll deductions authorization shall continue in effect from year to year unless revoked in writing by employees.

F. Any employee may stop dues deductions by written request 30 days prior to payday.

G. The Board will notify the Association of any cancellation of Association dues deductions upon receipt by the Board of written notification of such cancellation by sending a copy of cancellation request to the Association.

Item 11 -SALARY SCHEDULE

All non-instructional personnel will be paid in accordance with the ~~2022-2023~~2023-2024 negotiated salary schedules. The steps under those salary schedules will be implemented effective July 1, ~~2022~~2023 through June 30, ~~2023~~**2024.**

Full Baker County experience shall be maintained for employees changing job classifications.

All non-instructional personnel who have completed 15 – 19 years non-instructional service in the Baker County School District, shall receive an additional $1,100.00 as part of their base salary. Eligibility for this $1,100.00 addition to the base salary ends at the end of the 20th year of service.

All non-instructional personnel who have completed 20 – 24 years non-instructional service in the Baker County School District, shall receive an additional $1,700.00 as part of their base salary. Eligibility for this $1,700.00 addition to the base salary ends at the end of the 25th year of service.

All non-instructional personnel who have completed 25 or more years non-instructional service in the Baker County School District, shall receive an additional $2,200 as part of their base salary.

Principals will notify all 187 day instructional assistants when their return date will be for the following school year. This notification will occur before the tenth (10th) day of the closing of the prior school year and will be posted on the district's website.

A longevity increase of .15/hour will apply for all employees at step 11 and above.

Item 12 -USE OF PERSONAL VEHICLE

Any employee covered by this Agreement who is required and approved by the Superintendent to use his or her personal vehicle shall be compensated at the rate adopted by the Board and in accordance with administrative regulations.

1. The rate of pay for mileage will be based on current rate in effect for School Board Employees.

2. All required forms or documents shall be completed by employee within 30 days of travel.

Item 13 -COLLEGE CREDIT AWARDS

A. All non-instructional employees covered by this Agreement will be awarded for their college hours as follows:

(Must be from an accredited college with official transcript on file in Personnel Department.)

30-59 semester hours -$.40 per hour =$ _____
60-89 semester hours -$.70 per hour =$ _____
90+ semester hours -$.75 per hour =$ _____

*These rates will not apply when the credit hours are required for employment. Anyone currently employed, as of the ratification date, November 20, 2012, may continue on their current track and schedule of earning these funds according to this scale. For new hires, after ratification date November 20, 2012, these rates will not be compounded.

**The existing employees who qualified for these credit awards are grandfathered in at their current rate and schedule.

Upon receipt in the Finance Department of official transcript from an accredited college or university, and upon verification by the Associate Superintendent of Human Resources, eligible non-instructional employees attaining a confirmed degree will receive additional compensation as follows:

Associate of Arts or Associate of Science $~~100~~ 300
Bachelor of Arts or Bachelor of Science $~~200~~ 500

B. Nutrition Services Personnel - All Nutrition Services personnel who successfully complete a certified training program will be granted a $~~175.00~~ 200.00 ~~bonus~~supplement. This $~~175.00~~ 200.00 ~~bonus~~supplement will be granted each year contingent upon annual training updates. Any nutrition services personnel who currently hold certification will receive this $~~175.00~~ 200.00 ~~bonus~~supplement and can maintain this ~~bonus~~supplement with annual training updates. The District Nutrition Services Director will coordinate the certified nutrition training program.

Item 14 - DIRECT DEPOSITS

Payroll warranty disbursed dates shall be established to reflect a payroll period ending every other Wednesday throughout the fiscal year. Direct Deposits will be disbursed on the second Friday following the close of the payroll period. A schedule of payroll disbursement dates shall be sent to all schools on or about July 1 of each year. Payroll dates are modified to accommodate implementation of direct deposits. Effective July 1, 2019, new employees must be Direct Deposit with deductions automatic.

Item 15 -PARAPROFESSIONALS AS SUBSTITUTE CLASSROOM INSTRUCTORS

When an educational leader determines to use a paraprofessional as a substitute classroom instructor or in the capacity as a school nurse as provided by state law for a full day or any portions thereof, or is assigned to take on additional students in an amount equivalent to a whole class, the paraprofessional shall receive a $~~5.00~~ 6.00 per hour upgrade to a maximum of $~~30.00~~ 36.00 per day in addition to their regular hourly rate. When appropriate, a substitute will be called to fulfill the duties of the paraprofessional.

When paraprofessionals serve as the * resource instructor for at least 3hrs per day for the school year, they will receive a $1,000.00 supplement.

*Resource Instructor - An employee who is assigned students on a regular schedule and is solely responsible for implementing lesson plans, taking student attendance, and assigning grades. Classroom Aides working under the direction of a Teacher are not considered Resource Instructors.

ARTICLE V
GRIEVANCE PROCEDURE

All employees shall have the right to file a grievance under this Agreement without regard to membership, or non-membership, in the Association. All members of the Association shall have a right to Association representation at all levels of this procedure in accordance with Association policies. The Association shall also have the right to be present at all levels of this procedure regardless of membership.

The Board also has the option of representation, at its expense, at any level. When an employee has a grievance, every effort shall be made to arrive at a satisfactory solution to the problem on an informal basis. The grievance for any employee employed by the Board shall be as follows:

A. The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to the problems which may, from time to time, arise concerning this Agreement. Both parties agree that these proceedings shall be kept as informal and confidential as may be appropriate.

B.
1. The term "days" when used in this Article shall mean normal employee workdays
2. "Employee" shall mean a member of the bargaining unit
3. "Administrator" shall mean immediate supervisor, principal of the school or supervisor of a work center, or their designee
4. "Grievant" shall mean employee
5. A grievance shall be an alleged violation, misapplication or misinterpretation of the expressed terms of this Agreement

C. All grievances shall be brought to the attention of the appropriate principal or supervisor within fifteen (15) workdays of the incident, or they will not be considered.

D. A formally written grievance shall contain the following:

1. Signature of the grievant
2. Grievance shall be specific and related to contractual provisions alleged to have been violated
3. A synopsis of the facts giving rise to the alleged violation must be included
4. The section or subsections of this contract alleged to have been violated is to be listed
5. It shall contain the date of the alleged violation
6. It shall specify the specific relief requested

E. When the presence of an employee or a key witness at a grievance hearing is requested by either party, illness or other incapacity of the employee or key witness shall be grounds for any necessary extension of grievance procedure time limits.

F. If hearings and conferences are scheduled by the administrator during working hours, all employees whose presence is required shall be excused from duty with pay while in attendance.

G. Any investigation or other handling or processing of any grievance shall be conducted so as to result in minimal interference with or interruptions of the grieving employee's assigned duties. Other employees will not be involved in the process while on duty unless under the provisions of F above.

H. All grievances must be processed through the grievance procedure, and after the grievance is filed, it shall be amendable only by mutual consent of the Board and the Association and may be withdrawn by the grievant.

I. It is expressly agreed that the following matters shall not be the basis of any grievance filed under the procedure outlined in this Article.

1. The failure to reemploy any non-tenure or probationary employee.

2. The failure to employ or reemploy to a position on the extra-duty schedule involving a supplement.
3. Any matter involving substance (content) of employee evaluations.

J. Informal

An attempt shall be made to resolve any grievance informally, with verbal discussion between grievant and employee's administrator. Within fifteen (15) workdays of the time a grievance arises, the employee will present the grievance to the employee's administrator. Within ten (10) workdays after presentation of the grievance, the administrator will give an answer orally to the employee.

Note: Oral statements made in the informal complaint conference shall not be recorded by either party.

K. Formal

Step One: If for any reason the grievance is not resolved informally, the employee must, within five (5) workdays after receipt of the administrator's oral answer or twenty (20) workdays from the alleged violation, submit to the administrator a signed written statement of grievance on the official grievance form provided by the Board (page number 40) with copies as indicated on the form. The statement of grievance shall name the employee involved, state the facts giving rise to the grievance, identify all the provisions of this Agreement alleged to have been violated by appropriate reference, state the contention of the employee with respect to these provisions, indicate the specific relief or remedy requested, and shall be dated and signed by the employee involved. The administrator shall give the employee an answer in writing no later than five (5) workdays after receipt of the written grievance, with a copy to the Superintendent and the Association.

Step Two: Unless the parties agree to adopt the report of the administrator, it may be submitted to the Superintendent or his/her designee within five (5) workdays of the Step One report. The Superintendent, or his/her designee, and the aggrieved employee, and his/her representative(s) shall meet within a reasonable time, not to exceed five (5) workdays in an attempt to resolve the matter. The Superintendent shall communicate his/her decision, in writing, to the aggrieved employee and the Association within five (5) workdays after the hearing.

Step Three: Upon mutual agreement of the parties, the grievance may be submitted to grievance mediation prior to submitting the grievance to arbitration. When the parties agree to submit the grievance to mediation, the timelines are waved until the mediation process is concluded. A request for a mediator will be made to Federal Mediation and Conciliation Service (FMCS) within ten (10) workdays. After mediation, if the employee is not satisfied, he/she must choose either a hearing before the Board or arbitration. Whichever method the employee chooses, the decision of the Board, or arbitrator, (whichever is applicable) will be final. If the employee chooses to have a hearing with the Board, the Board shall hold a hearing no later than twenty (20) workdays after receiving the request. Within ten (10) workdays after the hearing, the Board shall communicate its decision in writing, and state its reasons to the Association and the aggrieved employee.

A request for an arbitrator will be made to the American Arbitration Association within ten (10) workdays. The parties shall select an arbitrator from AAA in accordance with its rules, and whose rules shall likewise govern the arbitration proceedings.

L. The fees of the arbitrator shall be borne equally by both parties hereto. All other expenses of arbitration, such as cost of transcripts, etc., shall be borne by the requesting party. Employees subpoenaed by the arbitrator will receive no loss of pay for the time required as witnesses.

M. When grievance meetings and arbitration proceedings are held during employee work hours, up to ten (10) grievant(s), witness(es) and Association representative(s) whose presence is required shall be excused with pay from their normal duties. If the Association indicates that more than ten (10) witnesses are needed, every effort will be made to schedule the meeting beyond the employee workday.

N. The arbitrator shall have no power to alter, add to, subtract from, disregard or modify any of the terms of the Agreement.

O. The arbitrator's powers shall be limited to deciding whether the express articles of this Agreement have been violated, misinterpreted or misapplied.

P. The arbitrator's decision, when following procedures set forth in the Agreement, shall be final and binding on the Association, its members, the employee and the Board. Neither the Association nor any member of the bargaining unit shall attempt any other means to bring about the settlement of any grievance, until all steps of the grievance procedure have been completed.

Q. All grievances must be initiated within fifteen (15) workdays from the time the alleged violation was said to have occurred. All claims for back wages shall be limited to the amount of wages that the employee would otherwise have earned, less any unemployment compensation that he/she may have received during the period of the back pay.

R. Any grievance which arose prior to the effective date of this Agreement shall be processed through the procedure in effect at the time of the grievance.

S. If the grievance arises from an action of authority higher than the principal of a school, the employee may present such grievance at Step Two of this procedure.

T. If a grievance affects employees at more than one school/work site, the Association President/Designee may file a class action grievance at Step Two of this procedure. The Association President/Designee may also file at Step Two a class action grievance of any alleged violation, misapplication or misinterpretation of rights specifically granted the Association in this Agreement. Any class action grievance will be signed by the Association President.

U. If the same grievance affects more than one employee at the same school/work site, an Association Building Representative may file a class action grievance on behalf of the employees at Step One of this procedure.

V. Separate grievances filed under this Agreement which do not qualify as "class action" under U. and V. above will be handled separately and not combined for arbitration.

W. Time limits provided in this Agreement may be extended by mutual agreement when signed by the parties.

X. Failure at any step of this procedure to communicate the decision on a grievance within the specified time limit shall permit the employee to lodge an appeal at the next step of this procedure, but any grievance not advanced from one step to the next within the time limits of that step, shall be deemed resolved by the Administrator or the Board's answer to the previous step.

ARTICLE VI
ORGANIZATIONAL RIGHTS

Item 1 -LABOR MANAGEMENT COMMITTEE

Every attempt will be made to resolve labor management issues at the school or cost center site with the site-based leadership. If unresolved, in a timely manner, the Superintendent and/or designee agree to meet with the Union President and/or Executive Director as needed, to discuss labor management issues. Also, problems that can't be resolved at this meeting will be referred to a problem specific committee of three members appointed by the Union and three members appointed by the Superintendent or other as mutually agrees upon to research and recommend a solution to the President of the Union and the Superintendent or designee.

Item 2 -ASSOCIATION BUILDING REPRESENTATIVE

The Association shall have the right to select employees from within its group to act as Association Building Representatives. The names of employees selected as Building Representatives shall be certified in writing to the Board. It is agreed to and understood by the parties to the Agreement that Association Building Representatives may, with the prior notification of their supervisor, spend time to carry out, investigate and process grievances and other matters pertaining to the carrying out of this Agreement without loss of pay. It is agreed to and understood by the parties to this Agreement that there shall be at least one (1) Association Building Representative for each school center, cafeteria, maintenance shop, and bus shop.

It is agreed to and understood by the Association that Building Representatives shall conduct their duties in such a manner as not to interfere with work production. A Building Representative will function only in the center to which the Building Representative is assigned to work by his/her Employer.

Item 3 -ASSOCIATION REPRESENTATIVE

Association Representative, i.e., business representative, not employees of the Board, shall be certified in writing to the office of the Employer and shall have the right to carry on normal Association business during work hours on the premises. The Association Representative and/or any other duly authorized employee representative may see employees on their working time after a satisfactory arrangement has been made with the supervisor in charge of the building center where the employee works. The Association agrees that such activities by Association Representatives and/or other duly authorized employee representatives shall be carried out in such a fashion as not to interfere with normal work production.

Item 4 -ASSOCIATION STATE MEETINGS

The Board agrees to grant authorized employee representatives of the Association a yearly cumulative maximum of sixty-four (64) hours off, without pay, to attend the annual State FEA Convention or meetings. No two employees will be from the same classification and cost center and no individual employee may be off on such leave more than four (4) consecutive days, unless prior approval has been given by the Supervisor. Employees may request personal leave to attend the convention and shall be granted such leave, if available, except in cases of emergency.

Item 5 -BULLETIN BOARDS

Bulletin boards at appropriate locations may be provided by the Association for general posting of general Association literature, consisting only of the following:

A. Notices of Association meetings
B. Association elections
C. Reports of Association committees
D. Rulings and policies of the Association
E. Recreational and social affairs of the Association
F. Notices of public meetings
G. Association news releases

Copies of all materials and announcements will be submitted to the appropriate building Principal, the Director of Maintenance, or the Director of Transportation prior to posting. Bulletin boards provided for employees' use shall be available for the posting of general Association literature. The location of these bulletin boards will be with the approval of the building Principal. The location in the bus shop and maintenance shop will be with the approval of the individual supervisor. The existing bulletin boards and space may be used for general posting by the Association.

Item 6 -REPRESENTATION AT SCHOOL BOARD MEETINGS

An Association representative will be released, with pay, to attend the regular scheduled Board meeting. The Association will make an effort to identify a representative whose assigned duties are not directly related to student contact and for whom a replacement would be required. In the event the representative does require a replacement, that individual may attend, with pay, no more than four (4) meetings a school year.

Item 7 -SCHOOL BOARD AGENDA

Written School Board meeting agenda will be emailed to the Association President as soon as practical.

Item 8 -SCHOOL BOARD MINUTES

Upon request, copies of the unofficial School Board Minutes will be emailed to the Association President.

Item 9 -ORGANIZATIONAL MEETINGS

School facilities may be made available for meetings, without charge to the Association, provided that such group is properly supervised. District use agreements shall be executed with the Association for all schools or for an individual school.

Item 10 -SCHOOL CALENDAR INPUT

~~The Non-Instructional Advisory Committee will designate one representative to sit with the Instructional Advisory Committee during School Calendar discussion. This representative will provide the Instructional Advisory Committee with calendar concerns from the Non-instructional Advisory Committee~~. Three representatives of the Baker County Education Support Professionals, as assigned by the Association President, will meet in an advisory capacity, along with the duly authorized administrative personnel and Baker County Education Association representatives responsible for the school calendar formation for the upcoming year, to jointly recommend the establishment of such calendar. The non-instructional unit will be included and allowed to participate in the final voting process.

Item 11 – RELEASED TIME FOR PRESIDENT/DESIGNEE

When association activities require the president to leave his/her assigned school or to visit other schools, he/she shall notify both school offices of his/her intended travel itinerary. The President may see bargaining unit members on their work time only with permission of the Administrator.

The Association President shall be granted up to four days of paid temporary duty with the approval of his/her administrator. Such time shall be used to visit members within the various worksites, conduct meetings, etc. The Association agrees that such time will not be taken on days that interfere with activities within the worksites such as testing, faculty meetings, etc., without the administrator's approval. The Association shall provide the administrator with at least two (2) days notice of such leave unless the administrator agrees to waive such notice. To the extent possible, such time will be taken when the President does not have students assigned to him/her. Release time costs will be reimbursed to the District by BCESP.

ARTICLE VII
GENERAL TERMS AND CONDITIONS OF EMPLOYMENT

ITEM 1 -WORKING CONDITIONS

A. Regular employees assigned to school/instructional centers, during the regular school year, shall be granted an unpaid sixty (60) minute duty-free lunch break on preplanning, post-planning, and teacher planning work days when school lunch rooms are not in operation.

B. Break/lunch time is to be scheduled by the principal/supervisor and shall be outlined as follows:
All employees who work at least six (6) hours per day shall receive one paid fifteen (15) minute break during the first half of the workday and one paid fifteen (15) minute break during the second half of the workday.

All employees who work less than six (6) hours per day shall receive one paid fifteen (15) minute break during the workday.
All employees who work four (4) hours or more per day shall receive an unpaid, duty free lunch period of not less than thirty (30) minutes during the workday.
Employees, who for any reason work beyond their regular quitting time into the next shift, shall receive a fifteen (15) minute rest period before they start work on such next shift. In addition, they shall be granted the regular rest periods that occur during that shift.

School Nutrition Service Personnel shall receive lunches at no charge on days they are at work and meals are prepared for students.

Schedules for breaks and lunches of employees will be established by the work location administrator. Suggestions for such schedules may be made by the affected employees, but the work location administrator shall have the final authority to schedule such breaks and lunches to effectively maintain the operation of the center.

C. The employee work day shall be devoted to tasks assigned by the Board or appropriate designee, utilizing the approved job description and normal assignments of the principal/supervisor, performing the standard of services determined by the Board in exercising control and discretion over its organization and operations.

D. Job descriptions will be available from principals or supervisors for employees who request same. The Board shall provide all new employees a copy of the current job description and updated changes will be provided as appropriate. Job descriptions are also located at: https://www.bakerk12.org/domain/168.

E. The Board shall provide all safety items required by Florida law. Employees are required to furnish all personal items of clothing not provided under the terms of this agreement, as needed, to effectively carry out their assigned responsibilities. The Association will encourage all employees to work safely, using all proper safety procedures.

F. Both the Association and the Board recognize that the employee workday is specifically for performing duties and assigned responsibilities.

G. It is the specific responsibility of each employee to be skilled and knowledgeable in the job for which they are employed to perform in the approved job description. When the skills of the job change, the Board will provide at no cost, any training updates or new mandates, with the understanding that the employee is responsible to fully participate in training while on duty.

H. The Board agrees to furnish and maintain all required common-use tools or equipment (excluding personal-use tools).

1. The principal or supervisor shall determine which tools or equipment are personal-use tools.

2. The Board shall determine which tools or equipment will be purchased and/or used.

3. The principal or supervisor shall determine the extent of maintenance needed for the tools or equipment.

4. Employees using any tools or equipment furnished by the Board will be personally responsible for replacing any items they misplace or lose. Stolen items, where employee took all reasonable measures to protect same, will not be considered misplaced or lost if properly reported to principal or supervisor.

5. Employees shall be responsible for taking care of tools or equipment they use, keeping them clean and in good routine repair.

6. Any problems with common used tools and/or equipment will be reported to the supervisor or principal, in writing.

7. Employees who have been furnished uniforms must wear their uniforms at all times while on duty, unless approved by the employees' immediate supervisor in advance. Employees will be responsible for payment of all lost items. Upon termination or retirement, employees will be responsible for returning or paying for all furnished items.

8. Employees who have been furnished uniforms will be responsible for keeping them clean and in good repair.

9. The Nutrition Services employees may spend up to $250.00, per year, on uniforms. Each kitchen, as a group, will order uniforms from an approved vendor. Upon approval by the administrator, the employee may use another vendor to purchase uniforms and/or shoes. The invoice from the vendor shall be sent directly to the Nutrition Services Department for payout.

I. Emergency Calls: Employees will be furnished, at the option of the Board, a vehicle for emergency calls required by the Board. Any employee required to return to duty on an emergency call and not furnished a Board vehicle shall be paid round-trip mileage from the home of the employee to the location of the emergency.

J. First aid kits shall be furnished by the Board, as appropriate, for each work site, cafeteria, and selected vehicles. Employees are responsible to notify the principal or supervisor in writing of any location where first aid kits are apparently missing for final action of the principal or supervisor.

K. Work rules

Existing work rules will remain effective as presently constituted. The Board agrees to negotiate changes in existing work rules or the establishment of new work rules.

In the event that work rules are changed, the Association President will be notified five (5) consecutive work days before becoming effective.

The Employer agrees to furnish each employee in the bargaining unit with a copy of the existing work rules. New employees will be provided with a copy of the work rules at the time they are hired.

Employees will comply with all established work rules, provided the rules are uniformly applied and uniformly enforced. Any complaint involving discrimination in the rule application will be resolved through the Grievance Procedure.

L. Florida Statute 1003.573 requires a system of record keeping and parental notice regarding the seclusion and/or restraint of students. The Board agrees to implement the Statute as intended and to provide appropriate training to employees who are impacted.

ITEM 2 -TRANSFERS AND REASSIGNMENTS

Seniority defined: Seniority is defined as the total number of years the employee has been continuously employed by the Baker County School Board.

A. Voluntary Transfer and Reassignment Provisions

Employee transfer and reassignment provisions are established which will enable employees seeking transfer and reassignments to be considered without any reprisals taken against them. Employees who desire a change in assignment or desire to transfer to another school center or position shall file a written notice of such desire, providing one copy to the building Supervisor/Principal and one copy to the Association. Such requests shall be reviewed by the administration at least once each year. Reasonable effort will be made by all department heads to notify the applicant of the recommendation for or against approval, prior to final action by the Board.

All things being equal in the judgment of the Supervisor/Principal, length of service in the District, and financial status of the school will be the determining factors in transfer action. In all cases, mutual agreement between the employee and administration is necessary.

B. Involuntary Transfer and Reassignment Provisions

When a transfer is deemed necessary, qualified employees will be transferred or reassigned first under the provisions of voluntary transfers. Other transfers of properly qualified employees will be made after consideration of educational and personal qualifications. Length of service in the School District will be a consideration, but may not necessarily be the determining factor in involuntary transfers and reassignments. When involuntary transfer or reassignment action is taken, the administration will notify the employee in writing, stating the reason for the transfer, prior to School Board action. These provisions shall not

be construed in such a way as to prohibit the Board from providing a racially balanced staff in each school.

1. Employees who take a voluntary transfer, are reassigned or involuntarily transferred shall retain all experience credit for the purpose of their hourly wage rates and benefits as provided by this contract.

Vacancies and Promotions

A. Promotion and Upgrades defined: A promotion is movement to a higher pay grade at any work site in job classification or the same job classification with additional hours. Upgrades are promotions within a work site and do not result in an increase in the number of positions at a cost center and upgrades do not require advertisement.

All employees within the cost center meeting the promotional requirements contained in the new position's job description will have an opportunity to apply. Upgrades shall be controlled by qualifications/experience and will take effect on July 1st.

B. Vacancy defined: When a position has been created or a current position has been vacated, which is intended to be filled, a vacancy exists.

1. When a vacancy exists, the position shall be posted for five (5) working days on the district's web site. All posted positions will be noticed through district email.

2. In the Board's determination in filling a posted vacant position, employees currently working in the Baker County Schools who meet all criteria as established herein shall be given priority consideration in the selection process to fill vacant positions.

C. If positions are not properly advertised within the provisions of this Article, the Association may file a grievance at Step 2 of the grievance provision.

Item 3-OVERTIME AND WORK SCHEDULING

It is agreed to and understood by the parties to this Agreement that employees with the position classifications covered by the job classifications as herein specified will work necessary overtime under conditions declared by the administrative supervisor acting for the Board. Such overtime shall be compensated at the rate of one and one-half times the regular rate of pay after forty (40) hours a week. It is agreed that such overtime shall be calculated on a one-half day minimum at time and a half on emergency work only.

It is agreed and understood by the parties to this Agreement that:

A. The standard workweek commences at 12:01 a.m. each Thursday and ends at 12:00 midnight the following Wednesday.
B. The standard number of working hours during any standard workday shall not exceed eight (8) hours per day.
C. The standard number of working hours during any standard workweek shall not exceed forty (40) hours.

D. Holiday pay shall be paid at the rate of time and one-half in pay or compensatory time for same.

E. Pay or compensatory time shall be taken at the Employees option. Compensatory time will accrue at the rate of one and one-half hours for each hour of overtime worked. No more than 120 hours of compensatory time may be accrued per school year. Overtime worked after accruing 120 or more hours of compensatory time shall be paid at the regular overtime rate. Compensatory time must be taken within the same school year it was earned (July 1 through June 30th). The compensatory time may be used prior to using accumulated sick or annual leave. Any compensatory time not used will be paid. When an employee plans on using compensatory time, prior written notification to the administrator must be given and written approval by the administrator.

F. Non-instructional employees attending training sessions required by the Board or its supervisory or management agents shall be paid their regular hourly rate of pay per hour for time beyond their contractual period.

G. Employees assigned by the Director of Transportation to work as trainers beyond their contractual day, shall be compensated at their regular hourly rate of pay.

H. All employees will seek approval from their supervisor/principal, in advance, when the need arises to work beyond their normal contractual hours.

I. Non-instructional employees attending training sessions at the recommendation of the Board or its supervisory or management agents shall be paid at their regular rate of pay.

J. Employees who are assigned to call substitutes before or after regular work hours shall be given compensatory time at time and one-half or paid at the rate of time and one-half for any hours over 40 in a week. The employee should work directly with the site administrator to account for time worked.

K. Employees assigned to substitute cafeteria managerial duties shall be paid to work an additional ½ hour for each day performing said duty. If the hours performed exceed 40 hours in a week the employee shall be paid at a rate of time and one-half for additional hours.

Item 4-DISTRIBUTION

Overtime work shall be distributed equally to employees working within the same job classification and at the same worksite. The distribution of overtime shall be equalized over each six-month period beginning on the first day of the calendar month following the effective date of this Agreement, or on the first day of any calendar month this Agreement becomes effective.

On each occasion, the opportunity to work overtime shall be offered to the employee within the job classification and at the same worksite who has the least number of overtime hours to his/her credit at that time. If this employee does not accept the assignment, the employee with the next fewest number of overtime hours to his/her credit shall be offered the assignment. This procedure shall be followed until the required employees have been selected for the overtime work. A record of the overtime hours worked by each employee shall be posted on the department bulletin board monthly.

Overtime work shall be voluntary except as may be stated in the employee job description or in case of emergency, as determined by the Superintendent or his/her designee. There shall be no discrimination against any employee who declines to work overtime, except in cases of emergencies or as stated in job description for job classification. During the summer or on special occasions overtime shall be distributed equally to employees within the same job classification and at the same worksite.

Item 5 -PHYSICAL EXAMINATION

The initial physical examination for employment and any other physical examination required by law of those covered by this contract will be at the expense of the employee.

Required physical examination, other than those required by law, will be paid for by the Board.

Item 6-CONTRACTING AND SUBCONTRACTING OF PUBLIC WORK

During the term of this Agreement, the Employer shall not contract out or subcontract any public work performed by employees covered by this Agreement, unless agreed to by the Association President. This provision is null if the employees are unable to do the work. This does not apply to work performed which is paid for by funds other than School Board operating funds.

Item 7-LAYOFF PROCEDURES

In the event that the School Board determines the necessity of a reduction in the work force, the Board will retain the right to determine the timing of layoffs, the number of employees to be laid off, the classification and/or work sites and personnel affected by any layoff. Prior to implementation, the Board will communicate layoff decisions to the Association.

The order of layoff will be determined by the following factors and on the following priority/order:

a. Attrition
b. Volunteers
c. Non-permanent employees, i.e. probationary, part-time or temporary
d. Qualifications based on an employee's most recent performance evaluation
e. If two or more employees are equally qualified, the more senior employee within the job classification will be retained. For purposes of layoff, seniority shall mean the length of uninterrupted service within affected classification. Approved leaves of absence shall not be considered a break in uninterrupted service. Should the length of uninterrupted service be the same for more than one employee, the tie shall be broken by using the last four numbers/digits of the employees social security number, with the lowest number being considered the most senior. A seniority list shall be prepared, posted and maintained by the Board based upon the foregoing criteria.

Employees will be considered for recall for a period of up to one year prior to any new applicants being employed. Employees will be offered re-employment in reverse order of layoff by classification. Notification of recall will be by certified mail, return receipt requested. If the employee does not respond or rejects a recall for re-employment within five (5) working days of either actual receipt or attempted delivery of notification by the post office, his/her name will be automatically dropped from the recall list.

Item 8-EMPLOYEE RIGHTS

The Superintendent and his/her designee acting as an agent of the Board may discipline employees covered under this agreement. All reprimands, suspension with or without pay, and dismissal must be for just

cause. The employee in question shall be provided with all statements, complaints and/or concerns that allege a problem or rule violation.

In the event an educational leader deems it necessary to meet with an employee informally at a specific time and place for purposes of information gathering or information sharing, the employee will be provided a completed copy of Appendix A. At any time during this meeting that the employee perceives the meeting may have disciplinary implications, the employee may stop the meeting and ask for representation.

If the educational leader determines there is a need to meet formally with an individual and the outcome of that meeting may have disciplinary implications, the educational leader will provide a completed copy of Appendix B.

The educational leader and the employee receiving the notice of the formal meeting will sign a copy of the form. The original will be retained by the educational leader and the employee shall be provided a copy.

1. Employees will follow all written and verbal directives, even if such directives are allegedly in conflict with the provisions of the Agreement. Compliance with such directives will not in any way prejudice the employees' right to file a grievance under the grievance procedure of the Agreement, nor shall compliance affect the ultimate resolution of the grievance.
2. Administrators/supervisors shall not reprimand or criticize an employee in the presence of the employee's colleagues, students, or in the presence of parents of such students. When reprimand or criticism is deemed necessary, it shall be made in a private conference, with discretion and out of public view and hearing. The following progressive steps must be followed in administering discipline, it being understood, however, that some more severe acts of misconduct may warrant circumventing the established procedure.

    a. Verbal warning
    b. Verbal Reprimand (site record only)
        1. No written conference summary is placed in personnel file
        2. Employees must be told that a verbal reprimand initiates the discipline process
    c. Written Reprimand (placed in personnel file)
    d. Suspension with or without Pay
    e. Termination

3. It shall be the objective of those taking disciplinary action, and of the employees, that they handle their roles by conducting themselves through a proper and professional manner.

4. An employee who is summoned to the office of the Principal/administrator/supervisor or any district-level administrator for an investigatory conference or meeting which may lead to disciplinary action, shall be given 24 hours notice and shall have the right to a representative of their choice. If a representative is not available for the

conference/meeting, the conference/meeting shall be rescheduled to a time when such representation is available. If a representative is to be used, the Principal/administrator/supervisor shall be informed in a timely manner.

5. When the employee is to receive a written reprimand, a copy of the reprimand shall be provided to the employee promptly once it is finalized. The employee shall have the opportunity to make a written response to the reprimand within ten days of receiving a copy. A copy of the response shall be made to the Principal and/or an appropriate administrator. If any employee who is to receive a written reprimand is absent from work or cannot be located, a copy will be mailed to his/her last known address by certified mail, return receipt requested. The employee's signature indicates receipt only, not agreement with it.

6. Employees may be suspended with pay for just cause and may be suspended without pay only for just cause and only by action of the Superintendent.

7. When an allegation of wrongdoing or a complaint against an employee is investigated the employee shall be notified of the nature of the complaint and shall have the opportunity to seek representation prior to any investigatory meeting. The employee shall have an opportunity to respond in writing to the allegations or complaint during the investigation.

   No complaint or reprimand shall be placed in an employee's personnel file unless an investigation ensues and the complaint is substantiated. Employees shall be notified of all complaints prior to the district initiating an investigation. Every effort shall be made to process parent/student concerns.

   - If necessary, a conference with the parent, employee, and principal shall be held. The employee must be notified in advance of the conference.
   - In no case shall complaints or reprimands be placed in the file that are anonymous or are based on anonymous information.

Item 9 -PERSONNEL FILES

Employee personnel files shall be maintained according to the provisions of the Florida Statutes and any Department of Education and/or Board Policies issued pursuant to law.

Item 10 -TOBACCO FREE WORKPLACE

In order to protect the health, safety, and welfare of all employees in the Baker County School System, all uses of tobacco products in any form are prohibited in any district-owned facilities or on any district-owned grounds. All employees shall be informed of this tobacco free workplace policy at the beginning of the school year, or on their initial date of hire.

ITEM 11 -STUDENT DISCIPLINE

The Board and the Association recognize that the employee must be given firm and consistent administrative support in the handling of discipline problems in the maintenance of good order necessary in the proper performance of duty. Non-Instructional employees are required to provide appropriate disciplinary support. This includes writing disciplinary referrals in accordance with the Student Code of Conduct. After

referrals have been processed by the principal or his/her designee, this employee will be notified of the disciplinary action taken within two school days. The Transportation department will notify drivers of the disciplinary action taken by placing a copy of the referral in the driver's locker. If disciplinary action results in suspension, school or bus, employees will be notified prior to the first day of suspension.

ARTICLE VIII
LEAVE PROVISIONS

Item 1 -GENERAL PROVISIONS

A leave of absence is permission granted by the School Board or allowed under its adopted policies for an employee to be absent from duty for a specified period of time with the right to return to employment on the expiration of leave. Any absence of a member of the non-instructional staff from duty shall be covered by leave duly authorized and granted. Leave shall be officially granted in advance and shall be used for the purposes set forth in the leave application. Any request that the leave be granted retroactively will be denied. Leave for sickness or other emergencies may be deemed to be granted in advance if prompt report is made to the proper authority. No leave, except military leave, will be granted for a period in excess of one (1) year. Leave may be with or without pay as provided by law, regulations of the State Board, School Board Policy and these regulations.

For any absence that is without pay, the deduction for each day of absence shall be determined by dividing the annual salary by the number of days for required service.

A non-instructional employee on leave for the remainder of the school year or for the entire school year who, on expiration of leave, wishes to return to duty at the beginning of the next school year, shall notify the Superintendent in writing of such desire by no later than April 1.

Item 2 -APPROVAL OF LEAVE

All leave, except sick leave, will be prior approved by the Superintendent, School Board, or immediate supervisor.

Item 3 -ABSENCE WITHOUT LEAVE

Any member of the non-instructional staff who is willfully absent from duty without leave shall forfeit compensation for the time of the absence and shall be subject to dismissal from employment.

Item 4 -NOTIFICATION OF ABSENCE

Any member of the non-instructional staff who expects to be absent for any cause shall notify his/her administrative supervisor the evening immediately preceding the day of the absence if such is possible. Where the absence is due to an emergency, the employee shall notify his/her administrative supervisor or the Superintendent at the earliest possible moment.

Notice of absence shall always be in advance, unless the absence is beyond the control of the employee and conditions make such advance notice impossible. When an employee fails to obtain prior approval for absence from work or fails to notify his/her immediate supervisor of his/her need to be absent

and is absent for three (3) consecutive workdays, the employee shall be considered to have abandoned his/her position and resigned as an employee of the Board.

Item 5 -SICK LEAVE

During each contract year, each full-time employee shall be entitled to one (1) day sick leave for each month of employment. Regular part-time employees shall be entitled to 1/2 day sick leave for each month of employment. Sick leave will accrue at the end of each month of employment and shall not be used prior to the time it is earned and credited. There will be no limit to the number of days that may be accrued (Florida Statutes). Accrued leave shall be paid for 100 percent (100%) of the days accumulated upon retirement or death according to School Board Policy.

Such leave may be taken only when the employee is unable to perform his/her duties because of personal illness or illness or death of father, mother, brother, sister, husband, wife, child, or other close relative.

For a regular part-time employee whose term of service is not less than one hundred eighty (180) days per year and who has been duly appointed by the Board as a regular part-time employee, sick leave shall accrue at the rate of one (1) part -time day per month. A part-time day is herein defined as that hourly portion of the day for which an individual is employed.

Any claim for sick leave shall be filed with the employee's supervisor by no later than five (5) days after the person returned to duty. The claim shall be in writing and shall set forth the days absent and that such absence was allowable under this rule. This claim shall be duly signed by the employee or claimant certifying that the facts are correct and that the claim is valid and legal.

A false claim for sick leave shall be deemed cause for the employee's immediate suspension from duty and subsequent dismissal from employment. Where there is any doubt as to the validity of a sick leave claim, the Superintendent shall require the employee or claimant to file a written certificate of illness from a School Board approved physician or other supporting evidence where personal illness is not involved. Any sick leave in excess of five (5) consecutive days shall require written certificate of illness from a licensed physician or other supporting evidence.

Any non-instructional employee who has used all accrued sick leave credit but who is otherwise entitled to sick leave shall be granted sick leave without pay. The claim for such sick leave shall clearly state that the leave is without compensation. Leave without pay shall not be granted until all sick leave/annual days have been depleted.

Any non-instructional employee who terminates his/her employment and who is subsequently re-employed, shall be entitled to sick leave accumulated prior to termination.

Should an employee on vacation become sick or injured, his/her department shall charge such period of sickness or disability to sick leave instead of annual leave, unless the employee wishes to keep the leave as annual leave. In the event the employee would like to change the annual leave to sick leave, a report from the attending physician shall be furnished confirming such sickness or disability.

All ten month employees who work a minimum of twenty summer school schedule days at their regular hours per day will receive one additional sick leave day which may be accrued. Each non-instructional employee employed during the summer school shall be credited at the end of the first month of summer school with one additional sick leave day. In the event their duties are a function of another school district's summer school schedule, the employee shall be credited at the end of that district's summer school with one additional day.

All ten-month employees receive ten (10) sick leave days.

Employees who are approved for additional summer work shall be granted the use of sick leave which was accrued during the regular school year, if that employee is unable to perform his/her duties in the school or at the job site because of illness, or because of illness or death of father, mother, brother, sister, husband, wife, child, other relative, or member of the employee's household.

School board employees are authorized to donate accrued sick leave to other school board employees, as well as to a spouse, child, parent, sibling, who is also a district school board employee in accordance with Florida Statute. The recipient may not use the donated sick leave until all of his/her sick leave has been depleted. Any employee who donates sick leave to another employee, other than a family member as specified in I.B., must retain a minimum number of eight (8) days. Any recipient of donated sick leave must provide medical documentation from the treating physician of the illness, accident, or injury for which the donated sick leave is requested, and a signed release from the recipient to publicly request sick leave days from other employees. The recipient requesting donated sick leave days must initiate this process by completing all required paperwork and documentation before public request of donated sick leave days can be sent out. The treating physician documentation must verify the medical need to be absent from work. Regular maternity leave does not qualify for donated sick leave. To qualify for this process, the recipient must have a medically verified need of a minimum of five (5) consecutive sick leave days. Any unused sick leave shall be returned to the donor. Donated sick leave days cannot be carried over into the next school year. The donated sick leave has no terminal pay value for the recipient. Compensatory time (comp time) cannot be used with the sick leave process. The days shall be donated on a day-for-day basis without regard to the classification, rate of pay, or length of workday of either employee. Requests for donations of any sick days must be received by the Personnel Department no later than the Tuesday before the next payroll is due on Thursday.

Personal Leave -Any member of the non-instructional staff may be granted six (6) days of personal leave for any reason, with compensation, provided that such leave shall be charged against accrued sick leave and will be counted in determining a year of service; provided further that the total accrued personal leave may not exceed six (6) days in any school year.

Item 6 -PERSONAL LEAVE WITHOUT PAY

Any member of the non-instructional staff who desires personal leave shall file a written application for such leave. The person shall not be entitled to compensation while on personal leave except as provided in this rule. Personal leave will be granted at the discretion of the Board, except maternity leave, which shall be mandatory upon application. Authority to approve such leave shall be vested in the Board.

Item 7 -EXTENDED HEALTH LEAVE

An employee who is unable to perform the normal function of his/her position because of personal illness or disability and who has exhausted all accumulated sick leave, will be granted extended health leave upon written request and approval of the Board. Such leave shall be granted up to two years with approval on a year to year basis. Such extended health leave shall be without pay and may be contingent upon medical evidence or disability. The Board agrees to comply with the provisions of the Family Medical Leave Act.

Item 8 -LEAVE FOR POLITICAL CAMPAIGNING

A member of the non-instructional staff who desires personal leave to seek election to office shall file an application for leave. The School Board will grant such personal leave without compensation for the duration of the political campaign.

Item 9 -PERSONAL LEAVE FOR OTHER REASONS

An employee desiring personal leave for any other reason shall file a written application setting forth the reasons for and the purpose of the leave. The Board or the Superintendent will consider the request on its own merits and in arriving at a decision will consider the best interests of the employee and the general welfare of the school system.

A. Attending Board Meetings - A member of the non-instructional staff attending a Board meeting, unless directed to do so by the Board or Superintendent, shall be required to take personal leave, excluding the Association President.

Item 10 -MILITARY LEAVE

Military leave will be granted to an employee who is required to serve in the armed forces of the United States or of the State of Florida in fulfillment of obligations incurred under the Selective Service Laws or because of membership in the Reserves of the Armed Forces or the National Guard. When an employee enters voluntarily into any branch of the armed services for temporary duty, or an extended period of service, military leave will be granted at the discretion of the School Board and, except in unusual cases, will be denied to an employee if his/her absence will interfere with the orderly operation of the school program.

An employee granted military leave for extended active duty shall, upon the completion of the tour of duty, be returned to duty without prejudice, provided that an application for re-employment is filed within six (6) months following the date of discharge or release from active military duty. Following receipt of the application for re-employment, the School Board shall have a reasonable time, not to exceed six (6) months, to reassign the employee to duty in the school system. Compensation allowed during military leave shall be only as provided in Section 115.07(2), Florida Statutes.

Item 11 -BEREAVEMENT LEAVE

Bereavement leave of three days shall be granted to any Baker County employee in the event of the death of father, mother, brother, sister, husband, wife, child. Also included will be the step-father, step-mother, step-brother, step-sister, step-child, grandparents, grandchild, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, and daughter-in-law. This will be in addition to individual accrued sick leave.

This leave shall be granted upon request and may require the submission of a death certificate, or written documentation from the funeral director, or other documentation that enables the Superintendent or designee to make a determination that the leave is appropriate.

Bereavement leave is not accruable from year to year.

- Bereavement leave must be used within 14 calendar days, excluding holiday breaks, of the death.

Such leave is not transferable.
Such leave is not redeemable.
Such leave shall not disqualify one from the attendance incentive pay.

Item 12 -ILLNESS IN LINE OF DUTY LEAVE

A member of the non-instructional staff shall be entitled to a maximum of ten (10) days of illness-in-the-line-of-duty leave each school fiscal year when unable to perform his/her duties because of personal injury in the discharge of his/her duties or because of illness from a contagious or infectious disease contracted in his/her work. Such leave shall be non-cumulative from year to year and when approved by the School Board shall be used before charging any absence to regular accrued sick leave, provided that the following conditions are met:

1. The Principal or the Superintendent shall be notified as soon as the injury or illness occurs.

2. The employee shall file a written claim signed by the principal or the immediate supervisor for the attachment to the payroll report for the period in which the illness or injury occurred.

3. In case of injury, a certificate from a licensed physician may be required and in case of a claim relating to a contagious or infectious disease, the employee shall file a statement from a licensed physician certifying that the contagious or infectious disease was contracted at the school during the time the employee was engaged in school work.

4. After determining that the claim correctly states the facts and is valid, the School Board will approve the leave.

5. Any workers' compensation payment received by the employee while he/she is on compensable leave shall be paid to the School Board by the employee or the check received from workers' compensation shall be endorsed to the School Board.

Item 13 -JURY DUTY OR COURT LEAVE

Where an employee is under subpoena for jury duty during the time he/she is engaged in regular professional duties and is not released from such duties, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the employee will then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received for jury duty.

Where an employee is under subpoena as a witness in connection with his/her official duties or in a court action in which he/she is not a party to the litigation, and is not released from such duties in Court, he/she may make application for temporary duty elsewhere. Upon approval by the Superintendent, the employee will then be released from regular professional duties and will receive his/her regular pay and may retain the compensation received from witness duty.

The employee will furnish the Board a written statement from the court as to the location, days, and hours of duty upon returning to regular assigned duties. If the employee is released from jury duty before the end of their contractual day, they must return to work and complete their contractual time. The employee will be entitled to a lunch break.

Item 14 -PROFESSIONAL LEAVE

Professional leave with pay may be granted to a non-instructional employee for the purpose of attending conferences and meetings relating to his/her area of specialization and employment. A request for such leave shall be made in writing to the Superintendent and will be acted on by the Board at its next regular meeting.

Item 15 -ANNUAL LEAVE

Members of the non-instructional staff who are employed on a twelve-month contract shall accrue annual leave, exclusive of holidays with compensation, as follows:

A. An employee with less than five (5) years of continuous service in the district, at the rate of one (1) day per month cumulative to twelve (12) workdays per year

B. An employee with five (5) years or more of continuous service in the district, at the rate of one and one-quarter (1 1/4) days per month cumulative to fifteen (15) workdays per year

C. An employee with ten (10) years or more of continuous service in the district, at the rate of one and one-half (1 1/2) days per month cumulative to eighteen (18) workdays per year

D. An employee with fifteen (15) years or more of continuous service in the district, at the rate of two (2) days per month cumulative to twenty-four (24) workdays per year

Annual leave shall accrue at the close of each month and may not be accrued to exceed forty-five (45) workdays as of June 30, however, the employee shall be encouraged to use accrued annual leave on an annual basis. Annual leave days accrued in excess of 45 each year shall be considered “use or lose” days. Written notice indicating the number of “use or lose” days will be given to each employee with their first check in January and again in their first payroll check in April. Upon termination the employee will receive payment for accrued annual leave.

Annual leave may be granted by the Superintendent upon written application of the employee and with prior approval of the employee's administrative supervisor. Annual leave shall be so scheduled as to cause a minimum disruption to the school program.

Any person employed on a part-time basis who works in excess of one-half of the hours or days required for a full-time position but less than the total hours or days required for a full-time employee shall not be entitled to annual leave.

Annual leave shall not be granted until the employee has rendered at least three (3) months of acceptable service in the district. Annual leave may not be taken for less than one-quarter (1/4) day.

Unless the employee is on duty, the Christmas holiday period other than legal holidays running consecutively with annual leave shall constitute a part of the aforesaid allowable annual leave.

Accrued annual leave may be used in lieu of other types of leave with the approval of the Superintendent.

Choice of annual leave periods and days off shall normally be based on classification seniority within the work units.

Item 16 -TEMPORARY DUTY

A member of the non-instructional staff may be granted temporary duty, as provided in State Board of Education regulations, when officially assigned short term professional duties outside the School District. An employee granted temporary duty shall receive his/her regular pay and may be allowed expenses as provided by the law and these regulations. Temporary duty shall be considered equal to the regular duties of the employee and he shall not be classified or considered as being on leave.

A request for temporary duty should be submitted in advance and shall be endorsed by the employee's immediate administrative supervisor and approved by the Superintendent.

In any case in which the School Board is to bear any part of the expense incurred on an authorized trip by the employee, the expense account for such trip shall be approved by the Superintendent. A member of the non-instructional staff, at School Board expense, may attend state, regional, or national meetings in line with the work of the employee provided such trip is approved in advance by the Superintendent or the School Board.

Item 17 – TERMINAL SICK LEAVE PAY

Any employee of the Board shall be eligible for terminal sick leave pay at the time of normal retirement provided that normal retirement coincides with termination. Normal retirement shall mean retirement under any plan established by the legislature with either full or reduced benefits. Normal retirement shall not be interpreted to mean withdrawal of funds. Payment shall be made to the beneficiary of an employee if service is terminated by death.

Educational Support Employees terminal pay for accumulated sick leave shall be paid at the daily base rate of pay at the time of retirement. Payment shall be calculated according to the following:

A. During the first three (3) years of service in the District, the daily rate of pay multiplied by thirty-five present (35%) times the number of days of accumulated sick leave.
B. During the next three (3) years of service in the District, the daily rate of pay multiplied by forty percent (40%) times the number of days of accumulate sick leave.
C. During the next three (3) years of service in the District, the daily rate of pay multiplied by forty-five percent (45%) times the number of days of accumulated sick leave.
D. During the next three (3) years of service in the District, the daily rate of pay multiplied by fifty percent (50%) times the number of days of accumulated sick leave.
E. During and after the thirteenth (13^{th}) year of service in the District, the daily rate of pay multiplied by one-hundred present (100%) times the number of days of accumulated sick leave.

ARTICLE IX
EMPLOYEE BENEFITS

Item 1 -HEALTH, LIFE, VISION AND DENTAL INSURANCE

All full-time employees (six hours or more a day) and full-time bus drivers will be covered by the School Board adopted health, dental, vision, and life insurance policies. Employees shall pay any difference in premium costs.

The Board shall provide, without cost to the employees, group term life insurance in the amount of $10,000 for each full-time employee per year. Upon reaching 70 years in age, the policy will reduce by 50%, as mandated by the insurance carrier.

**Medical premiums shall be stated in the Memorandum of Agreement.

An insurance committee of thirteen (13) shall be formed to review and analyze the district health insurance plan and any other insurance plan or options, and make recommendations to the Superintendent. This committee will be comprised of six (6) administrators appointed by the Superintendent, three (3) teachers, and three (3) non-instructional staff appointed by the Association presidents. This committee will meet at least once per quarter during the school year. There will be two at-large retirees (teacher, non-instructional, or administrator) appointed to the committee. One will be appointed by the Superintendent and one by mutual agreement by the Association presidents. The two appointed retirees will alternate voting each year if an at-large vote is required. BCEA will be updated regularly by their respective committee members. The insurance committee will update and report to BCEA the committee's recommendation that will be presented to the Superintendent.

Item 2 - PAID LEGAL HOLIDAYS

All twelve-month employees will receive the same number of paid holidays received by other employees not covered in this Agreement:

Independence Day
Labor Day
Thanksgiving
Christmas – New Year's
Spring Break
Memorial Day

All other employees will receive six (6) paid holidays:

Labor Day
Thanksgiving
Christmas
New Years Day
M.L. King Day
Memorial Day

If the holiday falls on a Saturday, the immediate preceding Friday shall be a paid holiday. If the holiday falls on a Sunday, the following Monday shall be a paid holiday.

There may be additional paid holidays that the School Board may grant during the time of this Agreement.

In order to qualify for holiday pay, the employee must have worked the last workday preceding the holiday and the first workday following the holiday, unless the employee is on approved leave (e.g. TDA, paid sick leave or paid personal leave, illness in the line of duty, military leave, annual leave, jury duty, witness duty or limited professional leave).

Item 3 - BADGES/SCHOOL ACTIVITIES PASS

Identification badges/key card shall be issued to all Baker County School-Related Employees and replaced as needed. Upon learning it is lost, it is the responsibility of the employee to report immediately to their supervisor. Employees are required to wear or have the badge on their person for security purposes. If the employee forgets to bring his/her badge to work they are to immediately inform his/her supervisor. The initial badge will be provided at no cost to the employee and will serve as an activity pass. The activity pass will provide general admission to any regular school activity or sporting event. A specified gate, to be determined by the Principal of the School involved, will be used by the employee having an activity pass. This policy does not apply to "reserved" seating or to "state playoff events", only "general admission." The cost of a lost badge will be the responsibility of the employee.

Item 4 - RETIREMENT

Any member of the non-instructional staff is required to be a member of the Florida Retirement System. The retirement benefit will be paid by the Baker County School System to the Florida Retirement System each month the employee receives a pay check.

Item 5 – ADDITIONAL RETIREMENT BENEFIT

For a period from July 1, 2021 through June 30, 2024, any employee who is eligible for normal retirement under any State of Florida retirement plan, who retires from his/her position during that year, which he/she first becomes eligible for normal retirement, shall be paid a retirement benefit. This benefit will not be paid to an employee if he/she continues his/her employment beyond the time he/she is eligible for *normal retirement. Any employee who is eligible for retirement during that time may take advantage of this benefit.

*Normal retirement is defined as 62 years of age or 30 years of employment if enrolled in the Florida Retirement System (FRS) prior to July 1, 2011, or 65 years of age or 33 years of employment if enrolled in the FRS on or after July 1, 2011.

To qualify for retirement incentive an employee must:

A. Have provided at least ten (10) years of continuous service to the district immediately prior to retirement.

B. Complete the necessary procedure including retiring effective at the end of the school year that the employee first becomes eligible.

C. Employees who have selected the FRS Investment Plan must show FRS documentation verifying retirement before receiving this additional retirement benefit.

Retirement incentive will be 50% of the employee's gross annual salary, excluding supplements or extra pay, during the fiscal year in which retirement occurs. Incentive payments shall be computed at retirement and paid upon verification of retirement with the State of Florida Division of Retirement.

It shall be the specific responsibility of each employee to determine his/her eligibility for regular retirement and to meet the requirements set forth for this one time retirement incentive. The School Board is held harmless for failure of an employee to follow this procedure.

Item 6 -ATTENDANCE INCENTIVE

School related employees who do not use sick or personal leave during any instructional quarter (9 weeks) shall receive an incentive of $~~125~~150 (before deductions) within thirty (30) working days of the end of the instructional quarter. To initiate the receipt of this incentive, school related employees who qualify must notify their building principals/supervisors in writing (e-mail), within ten (10) working days of the end of the instructional quarter. Approved Temporary Duty Leave, approved Line of Duty Leave (including when a bus driver is assigned a field trip), approved comp time, and approved Association Leave shall not affect a school-related employee's perfect attendance. Permanent part-time employees shall receive $25 per instructional quarter for perfect attendance. Employees who earn annual leave are not eligible for this incentive.

ARTICLE X
GENERAL PROVISIONS

The Board agrees that there shall be no disciplinary actions, discrimination or coercion against any employee because of Association membership or non-membership, his or her participation in collective bargaining or institution of any grievance, complaint, or proceeding under this contract. The parties to this Agreement agree that there shall be no strike, walk-out, or work slowdown, directly or indirectly sponsored by the Association or its membership, and that there shall be no lockout of employees by the Board during the period of this Agreement.

ARTICLE XI
SAVINGS CLAUSE

Should any part of this agreement or any portion therein contained be rendered or declared illegal, legally invalid or unenforceable by a Court of competent jurisdiction, or by the decision of any authorized governmental agency, such invalidation of such part or portion of this agreement shall not invalidate the remaining portions thereof. In the event of such occurrence, the parties agree to meet immediately and, if possible, to negotiate substitute provisions for such parts or portions rendered or declared illegal or invalid. The remaining parts and provisions of this agreement shall remain in full force and effect.

Any delays in the signing of this agreement after ratification by the Association membership and approval by the Board shall not defer the implementation date as it affects the distribution of the benefits and provisions provided by this agreement.

ARTICLE XII
TERMS OF AGREEMENT

This Agreement shall be effective the 1st day of July ~~2022~~2023, and shall remain in full force and effect until the 30th day of June, 2024, subject to annual reopeners for Article IV, Article IX, plus three items for each side. This agreement shall be automatically renewed from year to year after termination unless either party shall notify the other, in writing, on or before June 30, 2024 that it desires to modify this Agreement. None of the provisions of this agreement shall be open for renegotiation, except as expressly stated herein, until the expiration of the agreement

IN WITNESS WHEREOF, the parties hereto have set their hands this _____ day of _____, ~~2022~~2023.

FOR THE ASSOCIATION:

_____
Amanda Nowlen
President, BCESP

_____
~~Brittni Wegmann~~ Angela Callahan
Chief Negotiator, BCESP

FOR THE BOARD:

_____
Leonard Dietzen, Chief Negotiator
Baker County School District

_____
Sherrie Raulerson, Superintendent

AGREEMENT BETWEEN THE BAKER COUNTY EDUCATION SUPPORT PROFESSIONALS AND THE BAKER COUNTY SCHOOL BOARD

In the event that a financial situation (short fall or wind fall) occurs during this contractual time that would jeopardize the ability to honor the terms of the contract or would create the ability to enhance the terms of the contract, the BCESP and the BCSB will agree to return to the table for renegotiations.

THE SCHOOL BOARD OF BAKER COUNTY
GRIEVANCE FORM

NAME(S)_____

SCHOOL: _____ASSIGNMENT:_____

HOME-ADDRESS:_____HOME-PHONE:_____

STEP 1, 2, 3 (please circle the appropriate step)

DATE CAUSE OF GRIEVANCE OCCURRED: _____

RELATES TO ARTICLE(S)_____ PARAGRAPH(S)_____ OF AGREEMENT BETWEEN THE _____ ASSOCIATION AND THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA.

STATE OF GRIEVANCE (INCLUDE STATEMENT FOR EACH ARTICLE and STEP 1,2,3)

_____
_____
_____
_____
_____
_____

RELIEF SOUGHT (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____
_____
_____
_____

_____ _____
(SIGNATURE) (DATE)

DEPOSITION OF ADMINISTRATOR (FOR EACH ARTICLE and STEP 1, 2, 3)

_____
_____
_____

_____ _____
(SIGNATURE) (DATE)

Copy to: Administrator, Association, Grievant, Superintendent

APPENDIX A

INFORMAL MEETING INFORMATION

Meeting Date: _____

Meeting Place: _____

Meeting Time: _____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form:_____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

APPENDIX B

FORMAL MEETING INFORMATION

Meeting Date:_____

Meeting Place:_____

Meeting time:_____

Name: _____

Subject/Purpose of Meeting (information gathering/sharing)

_____
_____
_____
_____
_____

I understand that I have the right to have a person of my choosing present during the course of the meeting described above. I have read and understand this form.

Signature of person receiving this form: _____

Date: _____

Signature of person delivering this form:_____

Date: _____

Employees represented by the Collective Bargaining Agreement shall have the right to representation during any examination, interview or meeting with school board administrators. Should the employee desire representation, the administrator shall be informed accordingly. If the employee requests representation during a meeting, the administrator is required to stop the meeting immediately. At such time, the employee shall contact a representative of their choice and the meeting shall be rescheduled when their representative is available.

BAKER COUNTY SCHOOLS

2022-2023 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Employee	$ 855.28	$ 535.02	$ 320.26	$ 160.13
Employee & Spouse	$ 1,541.00	$ 688.86	$ 852.14	$ 426.07
Employee & Children	$ 1,403.28	$ 657.36	$ 745.92	$ 372.96
Family Coverage	$ 2,034.04	$ 802.20	$ 1,231.84	$ 615.92
E/E Family Coverage	$ 2,034.04	$ 1,211.12	$ 822.92	$ 411.46
E/E Spouse Coverage	$ 1,541.00	$ 963.90	$ 577.10	$ 288.55
FL BLUECARE HMO 62				
Employee	$ 775.08	$ 535.02	$ 240.06	$ 120.03
Employee & Spouse	$ 1,396.48	$ 688.86	$ 707.62	$ 353.81
Employee & Children	$ 1,271.68	$ 657.36	$ 614.32	$ 307.16
Family Coverage	$ 1,843.28	$ 802.20	$ 1,041.08	$ 520.54
E/E Family Coverage	$ 1,843.28	$ 1,211.12	$ 632.16	$ 316.08
E/E Spouse Coverage	$ 1,396.48	$ 963.90	$ 432.58	$ 216.29
FL BLUEOPTIONS PPO 5301				
Employee	$ 736.14	$ 535.02	$ 201.12	$ 100.56
Employee & Spouse	$ 1,326.32	$ 688.86	$ 637.46	$ 318.73
Employee & Children	$ 1,207.80	$ 657.36	$ 550.44	$ 275.22
Family Coverage	$ 1,750.66	$ 802.20	$ 948.46	$ 474.23
E/E Family Coverage	$ 1,750.66	$ 1,211.12	$ 539.54	$ 269.77
E/E Spouse Coverage	$ 1,326.32	$ 963.90	$ 362.42	$ 181.21
FL BLUECARE HMO 128/29 (HSA)				
Employee	$ 590.28	$ 535.02	$ 55.26	$ 27.63
Employee & Spouse	$ 1,063.44	$ 688.86	$ 374.58	$ 187.29
Employee & Children	$ 968.46	$ 657.36	$ 311.10	$ 155.55
Family Coverage	$ 1,403.74	$ 802.20	$ 601.54	$ 300.77
E/E Family Coverage	$ 1,403.74	$ 1,211.12	$ 192.62	$ 96.31
E/E Spouse Coverage	$ 1,063.44	$ 963.90	$ 99.54	$ 49.77
COLONIAL LIFE - HIP				
Employee	$ 55.55	$ 50.55	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Children	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Family Coverage	$ 147.55	$ 122.55	$ 25.00	$ 12.50
DENTAL - SUN LIFE FINANCIAL				
Employee	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Employee & Spouse	$ 69.82	$ 12.70	$ 57.12	$ 28.56
Employee & Children	$ 76.66	$ 12.70	$ 63.96	$ 31.98
Family Coverage	$ 70.00	$ 12.70	$ 57.30	$ 28.65
E/E Family Coverage	$ 70.00	$ 25.40	$ 44.60	$ 22.30
E/E Spouse Coverage	$ 69.82	$ 25.40	$ 44.42	$ 22.21
SHORT-TERM DISABILITY-THE HARTFORD	$ 9.38	$ -	$ 9.38	$ 4.69
VISION SERVICE PLAN				
Employee	$ 8.58	$ -	$ 8.58	$ 4.29
Employee & Spouse	$ 13.74	$ -	$ 13.74	$ 6.87
Employee & Children	$ 14.02	$ -	$ 14.02	$ 7.01
Family Coverage	$ 22.60	$ -	$ 22.60	$ 11.30

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

BAKER COUNTY SCHOOLS
2023-2024 Insurance Health Care Premiums

	Monthly Cost	Board Contrib.	Employee Pays	Ded. From Each Check
FL BLUEOPTIONS PPO 5774				
Employee	$ 962.20	$ 535.02	$ 427.18	$ 213.59
Employee & Spouse	$ 1,733.64	$ 688.86	$ 1,044.78	$ 522.39
Employee & Children	$ 1,578.70	$ 657.36	$ 921.34	$ 460.67
Family Coverage	$ 2,288.30	$ 802.20	$ 1,486.10	$ 743.05
E/E Family Coverage	$ 2,288.30	$ 1,211.12	$ 1,077.18	$ 538.59
E/E Spouse Coverage	$ 1,733.64	$ 963.90	$ 769.74	$ 384.87
FL BLUECARE HMO 62				
Employee	$ 871.98	$ 535.02	$ 336.96	$ 168.48
Employee & Spouse	$ 1,571.04	$ 688.86	$ 882.18	$ 441.09
Employee & Children	$ 1,430.64	$ 657.36	$ 773.28	$ 386.64
Family Coverage	$ 2,073.70	$ 802.20	$ 1,271.50	$ 635.75
E/E Family Coverage	$ 2,073.70	$ 1,211.12	$ 862.58	$ 431.29
E/E Spouse Coverage	$ 1,571.04	$ 963.90	$ 607.14	$ 303.57
FL BLUEOPTIONS PPO 5301				
Employee	$ 828.16	$ 535.02	$ 293.14	$ 146.57
Employee & Spouse	$ 1,492.12	$ 688.86	$ 803.26	$ 401.63
Employee & Children	$ 1,358.78	$ 657.36	$ 701.42	$ 350.71
Family Coverage	$ 1,969.50	$ 802.20	$ 1,167.30	$ 583.65
E/E Family Coverage	$ 1,969.50	$ 1,211.12	$ 758.38	$ 379.19
E/E Spouse Coverage	$ 1,492.12	$ 963.90	$ 528.22	$ 264.11
FL BLUECARE HMO 128/29 (HSA)				
Employee	$ 664.06	$ 535.02	$ 129.04	$ 64.52
Employee & Spouse	$ 1,196.38	$ 688.86	$ 507.52	$ 253.76
Employee & Children	$ 1,089.52	$ 657.36	$ 432.16	$ 216.08
Family Coverage	$ 1,579.22	$ 802.20	$ 777.02	$ 388.51
E/E Family Coverage	$ 1,579.22	$ 1,211.12	$ 368.10	$ 184.05
E/E Spouse Coverage	$ 1,196.38	$ 963.90	$ 232.48	$ 116.24
COLONIAL LIFE - HIP				
Employee	$ 55.56	$ 50.56	$ 5.00	$ 2.50
Employee & Spouse	$ 120.10	$ 95.10	$ 25.00	$ 12.50
Employee & Children	$ 83.20	$ 58.20	$ 25.00	$ 12.50
Family Coverage	$ 147.56	$ 122.56	$ 25.00	$ 12.50
DENTAL - SUN LIFE FINANCIAL				
Employee	$ 35.70	$ 12.70	$ 23.00	$ 11.50
Employee & Spouse	$ 69.82	$ 12.70	$ 57.12	$ 28.56
Employee & Children	$ 76.66	$ 12.70	$ 63.96	$ 31.98
Family Coverage	$ 70.00	$ 12.70	$ 57.30	$ 28.65
E/E Family Coverage	$ 70.00	$ 25.40	$ 44.60	$ 22.30
E/E Spouse Coverage	$ 69.82	$ 25.40	$ 44.42	$ 22.21
SHORT-TERM DISABILITY-THE HARTFORD	$ 9.38	$ -	$ 9.38	$ 4.69
VISION SERVICE PLAN				
Employee	$ 8.04	$ -	$ 8.04	$ 4.02
Employee & Spouse	$ 12.88	$ -	$ 12.88	$ 6.44
Employee & Children	$ 13.14	$ -	$ 13.14	$ 6.57
Family Coverage	$ 21.98	$ -	$ 21.98	$ 10.99

Optional Life Insurance: $10,000.00 to $500,000.00 Coverage--Varies by Age

H: Premiums for 2023-2024

Memorandum of Understanding
Between The Baker County School District
And
Baker County Education Support Professionals
Recruiting and Sign On Bonuses
~~2022-2023~~2023-2024

This memorandum is written between the Baker County School District (BCSD) and the Baker County Education Support Professional (BCESP) for the ~~2022-2023~~2023-2024 school year regarding the recruitment and retention of school bus drivers. Currently, the position of school bus driver is an area of critical shortage for the Baker County School District. Maintaining high performing professional bus drivers is imperative to ensuring the safety of students in Baker County.

Definitions:

A. Recruiting Employee – Any active bargaining unit member who recruits a candidate to work in the Baker County School District as a school bus driver.
B. Candidate for School Bus Driver – A person interested in serving as a school bus driver for the Baker County School District who has not yet fulfilled the requirements for becoming an entry level school bus driver.
C. Entry Level School Bus Driver – A school bus driver of the Baker County School District with less than twelve months of consecutive service.

1. Terms for Payment:

A. Recruiting Bonus – A lump sum payment of ~~five hundred dollars ($500)~~ seven hundred fifty dollars ($750.00) paid to the Recruiting Employee who successfully recruits a person for employment as a school bus driver with the Baker County School District Transportation Department after the Entry Level School Bus Driver employee fulfills the conditions established below for an entry level driver position. The recruiting employee must be actively employed with the Baker County School District at the time of eligibility for payment.
B. Sign on Bonus – A lump sum payment of ~~five hundred ($500) dollars~~ seven hundred fifty dollars ($750.00) paid to a Candidate for School Bus Driver, who successfully becomes an entry level school bus driver for the Baker County School District after fulfilling the conditions established below.

2. Conditions for Entry Level School Bus Driver
   A. Once all employment requirements have been met, the entry level school bus driver must fulfill the following requirements during the work year to maintain eligibility for payment of the recruiting and sign on bonuses:
      1. Demonstrate proper conduct for a school board employee.
      2. Maintain satisfactory work attendance. The entry level driver must be a full time employee for a minimum of 140 work days.
      3. Successfully fulfill duties as a full-time school bus driver for the Baker County School District and be renewed for the following school year.
      4. Pass all administered drug and alcohol tests.
      5. Receive an overall Satisfactory or Exceptional personnel evaluation from the Transportation Director.

3. Timeline: Conditions for Payment

A. Entry level School Bus Drivers must successfully fulfill at least 140 work days of employment as a school bus driver for the Baker County School District to receive payment of the sign on bonus. This period of service is measured from the date of hire. The entry level school bus driver will be disqualified from receiving the bonus if written disciplinary action is taken during this period.

B. After the entry level school bus driver has been employed for a minimum of 140 work days with the Baker County School District, payment of ~~five hundred dollars ($500)~~ seven hundred fifty dollars ($750.00) will be made to the active entry level school bus driver and to the active recruiting employee. If there is no active Recruiting Employee, the successful Entry Level School Bus Driver still receives the ~~five hundred dollar ($500)~~seven hundred fifty dollars ($750.00) Sign on Bonus.

MEMORANDUM OF AGREEMENT
BETWEEN
THE BAKER COUNTY DISTRICT SCHOOL BOARD
AND
THE BAKER COUNTY EDUCATION SUPPORT PROFESSIONALS
~~2022-2023~~2023-2024

A $250 Bonus Match will be paid for PreK paraprofessional employees who meet IDEA criteria up to 14 employees. This bonus will exist as long as the IDEA Grant is grant funded.

NON-INSTRUCTIONAL PERSONNEL
SALARY SCHEDULE GUIDELINES
AWARD FOR COLLEGE SEMESTER HOURS
2023-2024

All non-instructional employees will be awarded for their college hours as follows: (Must be from an accredited awarded college with official transcript on file in the Personnel Department)

30 - 59 Semester Hours - $.40 per hr. x total contractual hours
60 - 89 Semester Hours - $.70 per hr. x total contractual hours
90+ Semester Hours - $.75 per hr. x total contractual hours

These rates will not apply when the credit hours are required for employment. Anyone currently employed, as of ratification date November 20, 2012, may continue on their current track and schedule of earnings according to this scale. For new hires, after ratification date November 20, 2012, these rates <u>will not be compounded</u>.

The existing employees who qualified for these credit awards are grandfathered in at their current rate and schedule.

Upon receipt in the Finance Department of official transcript from an accredited college or university, and upon verification by the Associate Superintendent of Human Resources, eligible non-instructional employees attaining a confirmed degree will receive additional compensation as follows:

AA/AS Degrees	**$300/year**
BA/BS Degrees	**$500/year**

Baker County School Board
School Secretary-Bookkeeper Data Processors & VPK/Pre-/K Coordinator
School Secretary/Clerical Assistant to Teachers
Salary Schedule
FYE June 30, 2024

5 Hours, 186 Days - 930 Hours (including holidays)
7 1/2 Hours, 216 Days - 1620 Hours (including holidays)
7 1/2 Hours, 240 Days - 1800 Hours (including holidays)
7 1/2 Hours, 261 Days - 1957.5 Hours (including holidays)
5 Hours, 261 Days - 1305 Hours (including holidays)

School Secretary-Bookkeeper Data Processors & VPK/Pre-K Coordinator

Years Experience	216 Days Per Hour	216 Days Per Year Salary	240 Days Per Hour	240 Days Per Year Salary	261 Days Per Hour	261 Days Per Year Salary	5hr 261 Days Per Hour	5hr 261 Days Per Year Salary
0	16.57	26,843.40	16.57	29,826.00	16.57	32,435.78	16.57	21,623.85
1	16.84	27,280.80	16.84	30,312.00	16.84	32,964.30	16.84	21,976.20
2	16.98	27,507.60	16.98	30,564.00	16.98	33,238.35	16.98	22,158.90
3	17.27	27,977.40	17.27	31,086.00	17.27	33,806.03	17.27	22,537.35
4	17.40	28,188.00	17.40	31,320.00	17.40	34,060.50	17.40	22,707.00
5	17.62	28,544.40	17.62	31,716.00	17.62	34,491.15	17.62	22,994.10
6	17.78	28,803.60	17.78	32,004.00	17.78	34,804.35	17.78	23,202.90
7	17.89	28,981.80	17.89	32,202.00	17.89	35,019.68	17.89	23,346.45
8	18.04	29,224.80	18.04	32,472.00	18.04	35,313.30	18.04	23,542.20
9	18.17	29,435.40	18.17	32,706.00	18.17	35,567.78	18.17	23,711.85
10	18.40	29,808.00	18.40	33,120.00	18.40	36,018.00	18.40	24,012.00
11	20.93	33,906.60	20.93	37,674.00	20.93	40,970.48	20.93	27,313.65

School Secretary/Clerical Assistant to Teachers

Years Experience	216 Days Per Hour	216 Days Per Year Salary	5hr 186 Days Per Hour	5hr 186 Days Per Year Salary
0	15.67	25,385.40	15.67	14,573.10
1	15.93	25,806.60	15.93	14,814.90
2	16.06	26,017.20	16.06	14,935.80
3	16.36	26,503.20	16.36	15,214.80
4	16.50	26,730.00	16.50	15,345.00
5	16.70	27,054.00	16.70	15,531.00
6	16.85	27,297.00	16.85	15,670.50
7	16.96	27,475.20	16.96	15,772.80
8	17.09	27,685.80	17.09	15,893.70
9	17.25	27,945.00	17.25	16,042.50
10	17.51	28,366.20	17.51	16,284.30
11	19.99	32,383.80	19.99	18,590.70

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Instructional Assistants
LPN
Salary Schedule
FYE June 30, 2024

Aide 186 - 5 hours, 186 days, 930 hours
Aide 187 - 7.5 hours, 187 days, 1402.5 hours; 4 hours, 187 days, 748 hours
Aide 197 - 7.5 hours, 197 days, 1477.5 hours
Aide 206 - 7.5 hours, 206 days, 1545 hours
Aide 216 - 7.5 hours, 216 days, 1620 hours
Aide 240 - 7.5 hours, 240 days, 1800 hours

Years Experience	Aide 187 Per Hour	Aide 187 Salary	Aide 197 Per Hour	Aide 197 Salary	Aide 206 Per Hour	Aide 206 Salary	Aide 216 Per Hour	Aide 216 Salary	Aide 240 Per Hour	Aide 240 Salary	5 Hr/Day Aide 186 Per Hour	5 Hr/Day Aide 186 Salary
0	15.65	21,948.03	15.65	23,121.72	15.65	24,178.04	15.65	25,351.73	15.65	28,168.59	15.65	14,553.77
1	15.90	22,299.75	15.90	23,492.25	15.90	24,565.50	15.90	25,758.00	15.90	28,620.00	15.90	14,787.00
2	16.05	22,510.13	16.05	23,713.88	16.05	24,797.25	16.05	26,001.00	16.05	28,890.00	16.05	14,926.50
3	16.35	22,930.88	16.35	24,157.13	16.35	25,260.75	16.35	26,487.00	16.35	29,430.00	16.35	15,205.50
4	16.50	23,141.25	16.50	24,378.75	16.50	25,492.50	16.50	26,730.00	16.50	29,700.00	16.50	15,345.00
5	16.71	23,435.78	16.71	24,689.03	16.71	25,816.95	16.71	27,070.20	16.71	30,078.00	16.71	15,540.30
6	16.86	23,646.15	16.86	24,910.65	16.86	26,048.70	16.86	27,313.20	16.86	30,348.00	16.86	15,679.80
7	16.99	23,828.48	16.99	25,102.73	16.99	26,249.55	16.99	27,523.80	16.99	30,582.00	16.99	15,800.70
8	17.10	23,982.75	17.10	25,265.25	17.10	26,419.50	17.10	27,702.00	17.10	30,780.00	17.10	15,903.00
9	17.28	24,235.20	17.28	25,531.20	17.28	26,697.60	17.28	27,993.60	17.28	31,104.00	17.28	16,070.40
10	17.54	24,599.85	17.54	25,915.35	17.54	27,099.30	17.54	28,414.80	17.54	31,572.00	17.54	16,312.20
11	20.14	28,246.35	20.14	29,756.85	20.14	31,116.30	20.14	32,626.80	20.14	36,252.00	20.14	18,730.20

****A $250 EOY Matching Bonus will be paid to ESE Pre-K Classroom Paraprofessionals, pending grant award and availability of funding.**
****A $500 supplement will be paid to ESE K - 12 Classroom Paraprofessionals from the IDEA grant, pending grant award and availability of funding.**
A $750 annual supplement will be paid to Full time Classroom Paraprofessionals assigned to an alternative school setting.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

**** IDEA bonus/supplement amounts may vary in the future based upon the IDEA grant award amount and funding availability.**

Baker County School Board
Instructional Assistants - Part-Time
Salary Schedule
FYE June 30, 2024

Aide 187 - 4 hours, 748 hours

Full Time Years Experience	Part Time Years Experience	Per Hour	Aide 187 4 Hr/Day
0	0	15.65	11,705.61
0	1	15.65	11,705.61
1	2	15.90	11,893.20
1	3	15.90	11,893.20
2	4	16.05	12,005.40
2	5	16.05	12,005.40
3	6	16.35	12,229.80
3	7	16.35	12,229.80
4	8	16.50	12,342.00
4	9	16.50	12,342.00
5	10	16.71	12,499.08
5	11	16.71	12,499.08
6	12	16.86	12,611.28
6	13	16.86	12,611.28
7	14	16.99	12,708.52
7	15	16.99	12,708.52
8	16	17.10	12,790.80
8	17	17.10	12,790.80
9	18	17.28	12,925.44
9	19	17.28	12,925.44
10	20	17.54	13,119.92
10	21	17.54	13,119.92
11	22	20.14	15,064.72
11	23	20.14	15,064.72

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Prekindergarten Child Development Associates
Salary Schedule
7.5 Hours - 197 days - 1477.5 hours
7.5 Hours - 240 days - 1800 hours
FYE June 30, 2024

Years Experience	Per Hour	CDA 197 Salary	Per Hour	CDA 240 Salary
0	19.07	28,175.93	19.07	34,326.00
1	19.36	28,604.40	19.36	34,848.00
2	19.67	29,062.43	19.67	35,406.00
3	19.96	29,490.90	19.96	35,928.00
4	20.28	29,963.70	20.28	36,504.00
5	20.57	30,392.18	20.57	37,026.00
6	20.87	30,835.43	20.87	37,566.00
7	21.18	31,293.45	21.18	38,124.00
8	21.48	31,736.70	21.48	38,664.00
9	21.78	32,179.95	21.78	39,204.00
10	22.08	32,623.20	22.08	39,744.00
11	25.05	37,011.38	25.05	45,090.00

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Maintenance Foreman/Inventory Manager
Salary Schedule
12 Month Employee - 8 hours per day, 261 Days = 2088 hours
FYE June 30, 2024

Years Experience	Per Year Salary
0	59,733.20
1	60,104.64
2	60,438.94
3	61,181.82
4	61,553.28
5	62,073.29
6	62,622.62
7	62,956.92
8	63,328.36
9	63,699.80
10	64,331.26
11	67,665.92

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Heating Cooling, Electrical Maintenance
Heating Cooling, Electrical (Journeyman)
Safety Inspector
Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)

Heating, Cooling, Electrical Maintenance

Years Experience	Per Hour	Per Year Salary
0	18.96	39,588.48
1	19.30	40,298.40
2	19.44	40,590.72
3	19.74	41,217.12
4	19.86	41,467.68
5	20.10	41,968.80
6	20.23	42,240.24
7	20.38	42,553.44
8	20.52	42,845.76
9	20.64	43,096.32
10	20.91	43,660.08
11	23.63	49,339.44

After two (2) years on this scale a person employed by the Baker County School System may, with the approval of the immediate supervisor, move to the Journeyman salary schedule below.

Heating, Cooling, Electrical (Journeyman)
Safety Inspector

Years Experience	Per Hour	Per Year Salary
0	21.21	44,286.48
1	21.53	44,954.64
2	21.65	45,205.20
3	21.99	45,915.12
4	22.13	46,207.44
5	22.34	46,645.92
6	22.50	46,980.00
7	22.61	47,209.68
8	22.77	47,543.76
9	22.90	47,815.20
10	23.18	48,399.84
11	26.07	54,434.16

Employee must have a Journeyman's License from a recognized labor union covering these fields or receive immediate supervisor's recommendation after two (2) years successful service within the Baker County School System.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Apprenticeship Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 8 hours, 240 days = 1920)

Apprenticeship

Years Experience	261 day Per Hour	261 day Per Year Salary	240 day Per Hour	240 day Per Year Salary
0	15.65	32,677.20	15.65	30,048.00
1	15.65	32,677.20	15.65	30,048.00
2	15.65	32,677.20	15.65	30,048.00
3	15.65	32,677.20	15.65	30,048.00
4	15.65	32,677.20	15.65	30,048.00
5	15.65	32,677.20	15.65	30,048.00
6	15.65	32,677.20	15.65	30,048.00
7	15.65	32,677.20	15.65	30,048.00
8	15.65	32,677.20	15.65	30,048.00
9	15.77	32,927.76	15.77	30,278.40
10	16.25	33,930.00	16.25	31,200.00
11	18.68	39,003.84	18.68	35,865.60

After two (2) years on the Apprenticeship Salary Schedule a person employed by the Baker County School System may, with the approval of the immediate supervisor, move to the Maintenance I salary schedule.
EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Maintenance Department (Journeyman),Transportation Mechanic (Journeyman)
Maintenance I, Mechanic II, Warehouse/Inventory Clerk
Salary Schedule
FYE June 30, 2024
(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 7.5 Hours, 240 days = 1800 hours)
Maintenance Department (Journeyman),Transportation Mechanic (Journeyman)

Years Experience	Per Hour	261 - Days Per Year Salary	240 - Days Per Year Salary
0	20.14	42,052.32	36,252.00
1	20.43	42,657.84	36,774.00
2	20.58	42,971.04	37,044.00
3	20.88	43,597.44	37,584.00
4	21.03	43,910.64	37,854.00
5	21.26	44,390.88	38,268.00
6	21.39	44,662.32	38,502.00
7	21.54	44,975.52	38,772.00
8	21.67	45,246.96	39,006.00
9	21.80	45,518.40	39,240.00
10	22.08	46,103.04	39,744.00
11	24.84	51,865.92	44,712.00

Employee must have a Journeyman's License from a recognized labor union covering these fields or receive immediate supervisor's recommendation after two (2) years successful service within the Baker County School System.

Bus Mechanic Journeyman -- Employee must have worked three (3) years prior with a reputable firm employing more than one (1) full-time mechanic. This must be verified by employer.
A $500 supplement will be paid to the Bus Mechanic Trainer.
A $500 supplement will be paid to the Certified Bus Inspector.

Maintenance I, Mechanic II, Warehouse/Inventory Clerk

Years Experience	Per Hour	261 - Days Per Year Salary	240 - Days Per Year Salary
0	16.42	34,284.96	29,556.00
1	16.71	34,890.48	30,078.00
2	16.85	35,182.80	30,330.00
3	17.17	35,850.96	30,906.00
4	17.30	36,122.40	31,140.00
5	17.52	36,581.76	31,536.00
6	17.65	36,853.20	31,770.00
7	17.79	37,145.52	32,022.00
8	17.92	37,416.96	32,256.00
9	18.07	37,730.16	32,526.00
10	18.33	38,273.04	32,994.00
11	20.79	43,409.52	37,422.00

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Landscape Technician (261 Days) & (240 Days)
Custodian (261) & (197)
Salary Schedule
FYE June 30, 2024

(12 Months, 8 hours, 261 days = 2088 hours)
(11 Months, 8 hours, 240 days = 1920 hours)
(10 Months, 8 hours, 197 days =1576 hours)
(12 Months, 5.5 Hours, 261 days = 1435.5 hours)

Years Experience	Per Hour	261 - days Salary	Per Hour	240 - days Salary	Per Hour	197 - days Salary	Per Hour	5.5 Hrs/Day 261 - Days Salary
0	15.65	32,677.20	15.65	30,048.00	15.65	24,664.40	15.65	22,465.58
1	15.90	33,199.20	15.90	30,528.00	15.90	25,058.40	15.90	22,824.45
2	16.05	33,512.40	16.05	30,816.00	16.05	25,294.80	16.05	23,039.78
3	16.38	34,201.44	16.38	31,449.60	16.38	25,814.88	16.38	23,513.49
4	16.49	34,431.12	16.49	31,660.80	16.49	25,988.24	16.49	23,671.40
5	16.74	34,953.12	16.74	32,140.80	16.74	26,382.24	16.74	24,030.27
6	16.85	35,182.80	16.85	32,352.00	16.85	26,555.60	16.85	24,188.18
7	16.98	35,454.24	16.98	32,601.60	16.98	26,760.48	16.98	24,374.79
8	17.16	35,830.08	17.16	32,947.20	17.16	27,044.16	17.16	24,633.18
9	17.27	36,059.76	17.27	33,158.40	17.27	27,217.52	17.27	24,791.09
10	17.53	36,602.64	17.53	33,657.60	17.53	27,627.28	17.53	25,164.32
11	19.93	41,613.84	19.93	38,265.60	19.93	31,409.68	19.93	28,609.52

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Substitute Custodian - $15.00 per hour - EFFECTIVE October 1, 2022

Custodian Coordinator (Elementary Schools) - $900.00 supplement
Custodian Coordinator (Middle School) - $1,000.00 supplement
Custodian Coordinator (High School) - $1,150.00 supplement
Landscape Coordinator (All Schools) - $1,000.00 supplement

Baker County School Board
Part-time Custodian
Salary Schedule
FYE June 30, 2024
(12 Months, 4 Hours, 261 days=1044 hours)

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	16,338.60
0	1	15.65	16,338.60
1	2	15.90	16,599.60
1	3	15.90	16,599.60
2	4	16.05	16,756.20
2	5	16.05	16,756.20
3	6	16.38	17,100.72
3	7	16.38	17,100.72
4	8	16.49	17,215.56
4	9	16.49	17,215.56
5	10	16.74	17,476.56
5	11	16.74	17,476.56
6	12	16.85	17,591.40
6	13	16.85	17,591.40
7	14	16.98	17,727.12
7	15	16.98	17,727.12
8	16	17.16	17,915.04
8	17	17.16	17,915.04
9	18	17.27	18,029.88
9	19	17.27	18,029.88
10	20	17.53	18,301.32
10	21	17.53	18,301.32
11	22	19.93	20,806.92
11	23	19.93	20,806.92

Part-time earns 1/2 year experience for each year worked.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
School Bus Driver
Salary Schedule
FYE June 30, 2024
(186 Days @ 5.5 hours = 1023 hours, 186 Days @ 8 hours = 1488 hours)
(Including 6 Holidays)

		5.5 Hr Day			8 Hr Day
Years Experience	Per Hour	Per Year Salary	Years Experience	Per Hour	Per Year Salary
0	16.57	16,951.11	0	16.46	24,492.48
1	16.95	17,339.85	1	16.83	25,043.04
2	17.13	17,523.99	2	17.02	25,325.76
3	17.58	17,984.34	3	17.47	25,995.36
4	17.83	18,240.09	4	17.71	26,352.48
5	18.17	18,587.91	5	18.06	26,873.28
6	18.38	18,802.74	6	18.26	27,170.88
7	18.58	19,007.34	7	18.46	27,468.48
8	18.82	19,252.86	8	18.71	27,840.48
9	19.01	19,447.23	9	18.90	28,123.20
10	19.43	19,876.89	10	19.32	28,748.16
11	22.60	23,119.80	11	22.38	33,301.44

SUBSTITUTE BUS DRIVERS:

Daily Rate - A minimum salary on 0 years experience above.

Substitute Driver by a Bus Aide to Duval County paid on 1 years experience above.

Trips: $24.00 per trip or the hourly rate of 1 years experience or current step whichever is less.

Trainer of New Bus Drivers - employee's current hourly rate.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Bus Aide
Salary Schedule
(186 Days, 5.5 hours = 1023 hour)
(186 Days, 8 hours = 1488 hour)
(Including 6 Holidays)
FYE June 30, 2024

		8 Hr Day		**5.5 Hr Day**
Years Experience	Per Hour	Per Year Salary	Per Hour	Per Year Salary
0	15.00	22,320.00	15.00	15,345.00
1	15.00	22,320.00	15.00	15,345.00
2	15.00	22,320.00	15.00	15,345.00
3	15.00	22,320.00	15.00	15,345.00
4	15.00	22,320.00	15.00	15,345.00
5	15.00	22,320.00	15.00	15,345.00
6	15.00	22,320.00	15.00	15,345.00
7	15.00	22,320.00	15.00	15,345.00
8	15.00	22,320.00	15.00	15,345.00
9	15.00	22,320.00	15.00	15,345.00
10	15.00	22,320.00	15.00	15,345.00
11	15.72	23,391.36	15.72	16,081.56

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Substitute Aides:

Paid at Step 0 of the bus aides pay schedule.

Bus Drivers who substitute as aides will be paid at their hourly rate.

Baker County School Board
Nutrition Service Assistants - 7 hours per day - 191 days - 1337 hours
Salary Schedule
FYE June 30, 2024

Years Experience	Per Hour	Per Year Salary
0	15.65	20,924.05
1	15.75	21,057.75
2	15.86	21,204.82
3	16.44	21,980.28
4	16.57	22,154.09
5	16.63	22,234.31
6	16.70	22,327.90
7	16.81	22,474.97
8	16.88	22,568.56
9	16.96	22,675.52
10	17.07	22,822.59
11	19.37	25,897.69

Nutrition Service Substitutes - $15.00 per hour - EFFECTIVE October 1, 2022

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

Baker County School Board
Nutrition Service Assistants - 3HR and 4HR per day
Salary Schedule
FYE June 30, 2024
(3 Hours, 186 Days - 558 Hours; 4 Hours, 186 Days, 744 hours)

3 Hour Nutrition Services Assistant

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	8,732.70
0	1	15.65	8,732.70
1	2	15.75	8,788.50
1	3	15.75	8,788.50
2	4	15.86	8,849.88
2	5	15.86	8,849.88
3	6	16.44	9,173.52
3	7	16.44	9,173.52
4	8	16.57	9,246.06
4	9	16.57	9,246.06
5	10	16.63	9,279.54
5	11	16.63	9,279.54
6	12	16.70	9,318.60
6	13	16.70	9,318.60
7	14	16.81	9,379.98
7	15	16.81	9,379.98
8	16	16.88	9,419.04
8	17	16.88	9,419.04
9	18	16.96	9,463.68
9	19	16.96	9,463.68
10	20	17.07	9,525.06
10	21	17.07	9,525.06
11	22	19.37	10,808.46
11	23	19.37	10,808.46

4 Hour Nutrition Services Assistant

Full Time Years Experience	Part Time Years Experience	Per Hour	Per Year Salary
0	0	15.65	11,643.60
0	1	15.65	11,643.60
1	2	15.75	11,718.00
1	3	15.75	11,718.00
2	4	15.86	11,799.84
2	5	15.86	11,799.84
3	6	16.44	12,231.36
3	7	16.44	12,231.36
4	8	16.57	12,328.08
4	9	16.57	12,328.08
5	10	16.63	12,372.72
5	11	16.63	12,372.72
6	12	16.70	12,424.80
6	13	16.70	12,424.80
7	14	16.81	12,506.64
7	15	16.81	12,506.64
8	16	16.88	12,558.72
8	17	16.88	12,558.72
9	18	16.96	12,618.24
9	19	16.96	12,618.24
10	20	17.07	12,700.08
10	21	17.07	12,700.08
11	22	19.37	14,411.28
11	23	19.37	14,411.28

Part-time earns 1/2 year experience for each year worked.

EXPERIENCE MUST BE IN FIELD AND VERIFIED BY EMPLOYER.

AGENDA ITEM NO. 9.6

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

AGENDA SECTION: **APPROVAL OF ITEMS FOR ACTION**

SUBJECT: Approval of the Postretirement Benefit Valuation Report Under GASB 75 for the Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023.

ATTACHMENTS:
09.05.2023.Approval of GASB Report_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools
392 South Boulevard East, Macclenny, Florida 32063
Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

DATE: August 23, 2023

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: RETIREE HEALTH PROJECTIONS GASB NO. 75-POSTRETIREMENT BENEFIT VALUATION REPORT

Please request Board approval of the Retiree Health Projections GASB Statement No.75 for the actuarial valuation as of July 1, 2022, for fiscal year ending June 30, 2023.

This report is required by the Governmental Accounting Standards Board (GASB) Statement 75. The information provided in the report is to give a valuation of the actuarial accrued liability for current and future retirees.

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

DISTRICT SCHOOL BOARD MEMBERS
Tiffany McInarnay, District 1 Jack Baker Jr., District 2 Paula T. Barton, District 3 Mandi Canaday, District 4 Amanda Hodges, District 5
AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

Retiree Health Projections
GASB Statement No. 75

Actuarial Valuation as of July 1, 2021
for Fiscal Year Ending June 30, 2023

Baker County
District School Board

August 28, 2023

Lewis & Ellis
Bonnie S. Albritton, FSA, MAAA

LEWIS & ELLIS
Actuaries and Consultants

6600 Chase Oaks Blvd, Suite 150
Plano, TX 75023-2383

972-850-0850
lewisellis.com

August 28, 2023

Teri Ambrose
Executive Director of Finance
Baker County District School Board
270 South Boulevard East
Macclenny, Florida 32063

Re: GASB 75 Actuarial Valuation as of July 1, 2021
for Fiscal Year End June 30, 2023

Dear Teri,

We are pleased to present our report on the analysis of the post-retirement health benefits provided by the Baker County District School Board. Our report includes a projection of benefit costs and a determination of disclosures as specified by GASB Statement 75.

We appreciate the opportunity to be of service. If you have any questions, please feel free to contact me.

Sincerely,

Bonnie Albritton

Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

Enclosures

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EXECUTIVE SUMMARY

The Baker County District School Board ("the District") provides medical, prescription drug, dental and life insurance benefits on behalf of its eligible retirees. The Governmental Accounting Standards Board ("GASB") adopted Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75") which requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statement of the employer.

GASB 75 allows an actuarial valuation date no earlier than thirty months and one day prior to the fiscal year end reporting date and a measurement date no earlier than one year and one day prior to the fiscal year end reporting date. For the reporting year ending June 30, 2023, we have used an actuarial valuation date of July 1, 2021 and a measurement date of June 30, 2023. The Total OPEB Liability was updated from the actuarial valuation date to the measurement date using standard actuarial valuation techniques.

The table below sets forth the key results for the fiscal year ending June 30, 2023 compared to the prior year.

	FYE 6/30/2022	FYE 6/30/2023
Valuation as of	7/1/2021	7/1/2021
Measurement Date	6/30/2022	6/30/2023
Reporting Date	6/30/2022	6/30/2023
Discount Rate	3.69%	3.86%
Total OPEB Liability (TOL)	$3,844,576	$4,304,008
OPEB Expense	$157,116	$199,264
Deferred Inflows of Resources	$1,895,412	$1,585,123
Deferred Outflows of Resources	$619,095	$685,727

BENEFITS AND CONTRIBUTIONS

The District provides fully insured medical, dental and life insurance coverage for eligible retired employees and dependents until age 65. Retirees have a choice between four medical plan options. Eligible retirees can continue their $10,000 life insurance coverage, which reduces at age 70 to $5,000.

To be eligible to continue coverage after retirement, an employee must retire under the Florida Retirement System ("FRS") or be placed on disability retirement and begin receiving retirement benefits immediately after retirement from the employer. The FRS eligibility requirements are summarized in Appendix F.

Retirees are required to pay the full active premium rate for all benefits, except for a few grandfathered retirees that receive a small direct subsidy from the District. Most of the District's liability under GASB 75 is due to the implicit subsidy that arises from the blending of premium rates for both active and retired employees. The retiree contribution rates are included in Exhibit F.

The following table shows the development of the fiscal year 2023 benefits paid by the District.

Development of District-Paid Benefits	Medical	Dental	Life Insurance	Total
Premiums	$117,530	$100,241	$7,417	$225,188
Implicit Subsidy	$98,410	$0	$15,790	$114,200
Retiree Contribution	($114,980)	($100,241)	($7,417)	($222,638)
Total District-Paid Benefits	$100,960	$0	$15,790	$116,750

ACTUARIAL ASSUMPTIONS

Our valuation of the District's plan is based on assumptions regarding the survival of plan members, the age-adjusted claim costs, when current employees are expected to retire, and so forth. The assumptions were derived from a combination of plan experience, actuarial judgment, and the Florida Retirement System ("FRS") pension valuation and are disclosed in Appendix E attached to this report.

The following changes were made to assumptions since the last valuation and are all considered components of changes of inputs and assumptions.

- **Discount Rate:** The discount rate was increased from 3.69% to 3.86%. See the next section for more details. This resulted in a *decrease* in the Total OPEB Liability of approximately $80,000.
- **Premium and Contribution Changes:** We updated the premiums and retiree contributions to reflect the current rates. This resulted in an *increase* in the Total OPEB Liability of approximately $233,000.

DISCOUNT RATE

One of the most important assumptions is the discount rate, which is used by the model to compute the present value of future post-retirement benefits. The higher the discount rate, the lower the present value, and therefore the OPEB cost. For plans that are not funded through irrevocable trusts, paragraph 36 of GASB 75 requires that the discount rate equal the "expected yield or index rate for 20-year, tax-exempt obligation municipal bonds with an average rating of AA/Aa or higher…" determined as of the measurement date, which in this case is June 30, 2023.

For the valuation, we used the Fidelity General Obligation AA-20 Year Yield as of the measurement date, which is 3.86%.

RECOGNITION OF DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

According to paragraph 157 of GASB 75, differences between (1) the expected and actual experience and (2) the changes in assumptions are recognized in OPEB expense using a systematic and rational

method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

For purposes of recognizing the applicable deferred outflows and inflows of resources in the 2023 fiscal year, the closed period was determined as follows.

Average Expected Remaining Service Life	
Total expected remaining services lives of all employees (years):	8,135
Total Plan Members:	871
Average expected remaining service life (years)	9.34

APPROACH AND METHODOLOGY

Our general approach is to apply assumed retirement probabilities and survivorship factors to the current profile of covered members, along with projected benefits, expenses, and retiree contributions, to estimate total OPEB benefits for future retirees and their dependents over each individual's respective lifetime.

Our projections are based on employee census information and premium rates for the benefits provided by the District. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results are accordingly affected.

The District provided us with a listing of active and retired employees, including age, current plan elected, and dependent status. The data was taken as of July 1, 2021. The following table provides a reconciliation of the census data.

Reconciliation of Census Data	
Initial Unique Members	1,788
Terminated Prior to Valuation Date	0
Hired After Valuation Date	(894)
Waived Coverage	(23)
Total Members in Projection	871

We included 271 regular retirees and 600 active employees that were receiving or are eligible for benefits.

Our actuarial model computes a present value of all future net costs (after recognition of retiree contributions) and allocates a portion of that present value to the current fiscal year. The methodology of that allocation is called an "Actuarial Cost Method." GASB 75 requires the use of the Entry Age, Level Percent of Pay method.

For current employees, the Entry Age cost method spreads the actuarial present value of future benefits ("PVB") from the employee's date of hire to the expected retirement date as a level percent of expected salary. The portion of the PVB attributable to the current fiscal year is called the Service Cost under

GASB 75. The portion attributable to service prior to the current fiscal year is called the Total OPEB Liability ("TOL") under GASB 75.

USE OF MODELS

A valuation model was used to develop the liabilities for this valuation. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies and is appropriate for performing valuations. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the actuarial methods specified in this report.

Models are also used to estimate underlying per capita claims costs, subsequently utilized as assumption inputs for valuation models used to develop the liabilities for the valuation.

The output from the ProVal software is used as input to an internally developed model that applies applicable methods and policies to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report.

Lewis & Ellis has a review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability, and consistency with prior results.

NOTES TO FINANCIAL STATEMENT

Paragraphs 165 through 171 of Statement 75 describe the information that employers should include in the notes to their financial statements.

We have provided the actuarial information that is required to be disclosed in the Notes to the Financial Statement in Appendix A and Appendix B. We are available to discuss any other aspects of the required disclosures, as needed by the District.

DISCLOSURES AND LIMITATIONS

See Appendix H.

ACTUARIAL CERTIFICATION

This actuarial valuation has been prepared and presented in accordance with the terms of GASB Statements No. 75. I make no representation to the applicability of this report for any purpose other than that for which it was originally provided and accept no responsibility or liability in this regard.

In preparing the results presented in this report, I have relied upon information provided by the District regarding plan provisions and plan participants. I have reviewed this information for reasonableness but have not audited it. The accuracy of the results presented in this letter is dependent upon the accuracy and completeness of the underlying information.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that I believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with my understanding of the provisions of GASB Statement 75.

The determination of present values, cost allocations and future cash flows have been performed in accordance with generally accepted actuarial principles as set forth in the following Actuarial Standards of Practice:

- ASOP No. 6 – Measuring Retiree Group Benefit Obligations
- ASOP No. 21 – Responding to or Assisting Auditors or Examiners in Connection with Financial Statements for All Practice Areas
- ASOP No. 23 – Data Quality
- ASOP No. 41 – Actuarial Communications
- ASOP No. 56 – Modeling

The undersigned actuary is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I believe the contents of this report fully and fairly disclose the actuarial position of the plan. I am available to respond to any questions on the information contained in the results and to provide explanation or further details as may be appropriate.



Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Assumptions and Other Inputs

Actuarial Assumptions: The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date	June 30, 2023
Actuarial Valuation Date:	July 1, 2021
Inflation:	2.40%
Salary Increases, including inflation:	3.00%
Discount Rate:	3.86%
Prior Year Discount Rate:	3.69%
Health Care Cost Trend Rates:	See Appendix E
Retirees' Share of Benefit-Related Costs:	See Appendix F

The discount rate was based on the 6/30/2023 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retirees and disabled retirees were based on the PubG.H-2010 (for non-instructional) and PubT.H-2010 (for instructional/teacher) Retiree and Disabled Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

OPEB Plan - Number of Employees Covered

Inactive employees currently receiving benefits payments	271
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	600
Total	871

Changes in Total OPEB Liability

Balance at 6/30/2022	$3,844,576
Changes for the year:	
Service Cost	269,927
Interest	149,671
Differences between expected and actual experience	(9,102)
Changes in Assumptions/Inputs	165,687
Change in Benefit Terms	0
Benefit payments	(116,751)
Administrative Expense	0
Net Changes	$459,433
Balance at 6/30/2023	$4,304,008

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Sensitivity of the Total OPEB Liability

	1% Decrease	No Change	1% Increase
Discount Rate:	$4,383,264	$4,304,008	$3,617,003
Healthcare Cost Trend Rates:	$3,578,506	$4,304,008	$4,467,155

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

OPEB Expense	
Service Cost	$269,927
Interest on Liabilities	$149,671
Difference between Actual and Expected Experience	($81,833)
Changes in Assumptions/Inputs	($138,501)
Change in Benefit Terms	$0
Total OPEB Expense	**$199,264**

Deferred Outflows and Inflows	Outflows	Inflows
Differences between actual and expected experience	$395,153	$598,055
Changes of assumptions or other inputs	$290,574	$987,068
Employer amounts for OPEB subsequent to measurement date	$0	$0
Total Deferred Outflows and Inflows	**$685,727**	**$1,585,123**

Amounts reported and deferred outlflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

Year Ended Jun 30:	
2024	($220,334)
2025	($220,288)
2026	($220,060)
2027	($220,060)
2028	($40,524)
Thereafter	$21,871

APPENDIX B
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Total OPEB Liabillity and Related Ratios

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total OPEB Liability										
Service Cost	$183,021	$194,167	$199,992	$205,992	$318,130	$269,927				
Interest	$147,204	$152,903	$158,937	$89,919	$76,086	$149,671				
Changes of benefit terms	$0	$0	$0	$0	$0	$0				
Diff btwn expected and actual experience	($2,143)	$0	($896,342)	($205,657)	$502,824	($9,102)				
Changes in assumptions or other inputs	$0	$0	($943,902)	$225,069	($640,828)	$165,687				
Benefit payments	($142,845)	($155,701)	($147,771)	($157,081)	($112,595)	($116,751)				
Net Change in Total OPEB Liability	$185,237	$191,369	($1,629,086)	$158,241	$143,617	$459,433				
Total OPEB Liability - beginning	**$4,795,198**	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**	**$3,844,576**				
Total OPEB Liability - end	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**	**$3,844,576**	**$4,304,008**				
Covered Employee Payroll	$21,309,863	$21,414,004	$24,873,717	$25,470,686	$23,948,506	$24,523,270				
Total OPEB Liability as a percentage of covered employee payroll	23.4%	24.2%	14.2%	14.5%	16.1%	17.6%				
Covered Employee Payroll	3.00%	3.00%	2.45%	1.92%	3.69%	3.86%				

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions: Mortality Rates

2018	RP-2014 Employee and Healthy Annuitant Generational with MP-2017
2020	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2019.
2021	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2020.
2022-2023	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2021.

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO ECONOMIC/DEMOGRAPHIC GAINS/LOSSES

Deferred Outflows of Resources									
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3			
Deferred Amount	-	-	-	-	502,824	-			
2018	-							-	-
2019	-	-						-	-
2020	-	-	-					-	-
2021	-	-	-	-				-	-
2022	-	-	-	-	53,836			53,836	448,988
2023	-	-	-	-	53,836	-		53,836	395,153
2024	-	-	-	-	53,836	-		53,836	341,317
2025	-	-	-	-	53,836			53,836	287,482
2026	-	-	-	-	53,836			53,836	233,646
2027	-	-	-	-	53,836			53,836	179,811
2028	-	-	-	-	53,836			53,836	125,975
2029	-	-	-	-	53,836			53,836	72,140
2030	-	-	-	-	53,836			53,836	18,304
2031	-	-	-	-	18,304			18,304	-
2032	-	-	-	-	-			-	-
2033	-	-	-	-	-			-	-
Total Amount	-	-	-	-	502,824	-	-	502,824	

Deferred Inflows of Resources									
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3			
Deferred Amount	2,143	-	896,342	205,657	-	9,102			
2018	274							274	1,869
2019	274	-						274	1,596
2020	274	-	109,310					109,584	788,354
2021	274	-	109,310	25,111				134,695	859,317
2022	274	-	109,310	25,111	-			134,695	724,623
2023	274	-	109,310	25,111	-	974		135,669	598,055
2024	274	-	109,310	25,111	-	974		135,669	462,386
2025	227	-	109,310	25,111	-	974		135,622	326,764
2026	-	-	109,310	25,111	-	974		135,395	191,368
2027	-	-	109,310	25,111	-	974		135,395	55,973
2028	-	-	21,862	25,111	-	974		47,947	8,026
2029	-	-	-	4,771	-	974		5,746	2,280
2030	-	-	-	-	-	974		974	1,306
2031	-	-	-	-	-	974		974	331
2032	-	-	-	-	-	331		331	-
2033	-	-	-	-	-	-		-	-
Total Amount	2,143	-	896,342	205,657	-	9,102	-	1,113,244	

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO CHANGES IN ASSUMPTIONS AND INPUTS

Deferred Outflows of Resources									
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3			
Deferred Amount	-	-	-	225,069	-	165,687			
2018	-							-	-
2019	-	-						-	-
2020	-	-	-					-	-
2021	-	-	-	27,481				27,481	197,588
2022	-	-	-	27,481	-			27,481	170,107
2023	-	-	-	27,481	-	17,740		45,220	290,574
2024	-	-	-	27,481	-	17,740		45,220	245,353
2025	-	-	-	27,481	-	17,740		45,220	200,133
2026	-	-	-	27,481	-	17,740		45,220	154,912
2027	-	-	-	27,481	-	17,740		45,220	109,692
2028	-	-	-	27,481	-	17,740		45,220	64,471
2029	-	-	-	5,221	-	17,740		22,961	41,510
2030	-	-	-	-	-	17,740		17,740	23,771
2031	-	-	-	-	-	17,740		17,740	6,031
2032	-	-	-	-	-	6,031		6,031	-
2033	-	-	-	-	-	-		-	-
Total Amount	-	-	-	225,069	-	165,687	-	390,756	

Deferred Inflows of Resources									
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3			
Deferred Amount	-	-	943,902	-	640,828	-			
2018	-							-	-
2019	-	-						-	-
2020	-	-	115,110					115,110	828,792
2021	-	-	115,110	-				115,110	713,682
2022	-	-	115,110	-	68,611			183,721	1,170,789
2023	-	-	115,110	-	68,611	-		183,721	987,068
2024	-	-	115,110	-	68,611	-		183,721	803,347
2025	-	-	115,110	-	68,611	-		183,721	619,626
2026	-	-	115,110	-	68,611	-		183,721	435,904
2027	-	-	115,110	-	68,611	-		183,721	252,183
2028	-	-	23,022	-	68,611	-		91,633	160,550
2029	-	-	-	-	68,611	-		68,611	91,939
2030	-	-	-	-	68,611	-		68,611	23,328
2031	-	-	-	-	23,328	-		23,328	-
2032	-	-	-	-	-	-		-	-
2033	-	-	-	-	-	-		-	-
Total Amount	-	-	943,902	-	640,828	-	-	1,584,730	

APPENDIX D
SUMMARY OF PARTICIPANT DATA

Active Members

Age	Years of Service									
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 +	Total
0-24	20	7	-	-	-	-	-	-	-	27
25-29	21	14	4	-	-	-	-	-	-	39
30-34	18	17	10	5	-	-	-	-	-	50
35-39	17	23	11	10	2	-	-	-	-	63
40-44	15	27	13	18	10	1	-	-	-	84
45-49	21	15	16	20	14	12	-	-	-	98
50-54	12	9	13	18	13	8	13	-	-	86
55-59	10	10	8	6	14	7	13	-	-	68
60-64	10	7	3	8	5	12	11	-	1	57
65-69	3	2	1	2	1	3	1	-	2	15
70 & over	4	-	-	2	1	-	-	3	3	13
Total	151	131	79	89	60	43	38	3	6	600

Retirees and Disabled Retirees

Age	Count
<49	1
50-54	3
55-59	17
60-64	42
65-69	75
70-74	66
75-79	33
80+	34
Total	271

Active Statistics

Average Age	46.4
Average Service	13.55
Percentage Male	20.5%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective.

Valuation Date: July 1, 2021

Measurement Date: June 30, 2023

Discount rate: 3.86%

Salary Scale: 3.00%

Claim Costs: Age-adjusted premiums were used for claim costs. An illustration of the claim costs per member per month as of the valuation date (before the application of trend factors) at quinquennial ages is as follows:

Sample Age	FL BlueOptions PPO 5774		FL BlueOptions PPO 5301	
	Male	Female	Male	Female
40	$371.79	$604.95	$320.00	$520.68
45	$485.22	$667.96	$417.63	$574.92
50	$698.21	$810.38	$600.96	$697.50
55	$972.96	$979.26	$837.43	$842.86
60	$1,314.50	$1,187.21	$1,131.40	$1,021.84
65	$0.00	$0.00	$0.00	$0.00

Sample Age	FL BlueCare HMO 62		FL BlueCare HMO HSA 128/29	
	Male	Female	Male	Female
40	$336.94	$548.24	$256.60	$417.51
45	$439.73	$605.35	$334.88	$461.01
50	$632.76	$734.41	$481.88	$559.30
55	$881.75	$887.46	$671.50	$675.85
60	$1,191.28	$1,075.92	$907.22	$819.37
65	$0.00	$0.00	$0.00	$0.00

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Claim Cost Trend: Trend rates assumed for the medical and dental premium rates are as follows. The first-year rates are based on actual premium increases for the year following the valuation date.

Projection Year	Medical Trend	Life Insurance Contribution
1	3.38%	-5.17%
2	6.57%	-4.55%
3	10.73%	-14.29%
4	5.75%	1.00%
5	5.50%	1.00%
6	5.25%	1.00%
7+	5.00%	1.00%

Life Insurance Claims: Based on the retiree and disabled retiree mortality.

Contribution Rates: The retiree contribution rates are shown in Appendix F. Medical rates are assumed to increase at the same rate as claims. Life insurance premiums are assumed to increase 1% per year with the exception of the first three projection years which are based on actual rate changes..

Employee Turnover: Employee turnover rates are 90% of the FRS Regular Withdrawal Rate and are included in the table at the end of Appendix E.

Retirement Rates: Retirement rates 100% of the FRS K-12 School Instructional rates. DROP employees are assumed to retire after 5 years of entering DROP.

Disability Rates: Disability rates are 100% of the FRS Non-Special Risk Class rates and are included in the table at the end of Appendix E.

Mortality

Pre-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Employee Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Post-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Disabled Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Disabled Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retiree Participation

Current Retirees: Retirees are assumed to remain in the medical plan elected until age 65 when coverage terminates.

Retirees are assumed to continue life insurance benefits for life.

Future Retirees: 40% of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

100% of future eligible disabled retirees are assumed to participate in the plan at until Medicare-eligibility, which is assumed to occur two years following disablement.

Medical coverage terminates at age 65. Of those that elect coverage, we assumed the following:

BlueOptions 05774:	10%
BlueOptions 05301:	25%
BlueCare 65:	15%
BlueCare HSA 128/29:	50%

85% of eligible future retirees are assumed to continue life insurance benefits for life.

Dependent Status

Current Retirees: Current status is assumed to persist to the earlier of the retiree's age 65 or the spouse's age 65.

Future Retirees: 20% of future healthy retirees and 8% of future disabled retirees are assumed to have covered spouses. No dependent children are assumed to be covered. Wives are assumed to be three years younger.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Employee Turnover Rates

Years of Service	Male						Female					
	<25	25-29	30-34	35-44	45-54	55+	<25	25-29	30-34	35-44	45-54	55+
0	24.30%	22.50%	20.70%	19.80%	18.90%	24.30%	25.20%	25.20%	24.30%	23.40%	22.50%	27.00%
1	17.10%	15.30%	13.50%	12.15%	11.25%	11.25%	16.20%	15.30%	14.40%	13.50%	11.25%	11.25%
2	15.75%	12.15%	10.80%	9.45%	8.55%	8.10%	14.40%	12.15%	11.25%	10.35%	9.00%	9.00%
3	14.40%	10.35%	9.00%	8.10%	7.02%	7.02%	14.40%	10.35%	9.45%	8.55%	8.10%	8.10%
4	13.95%	9.00%	7.65%	7.20%	5.85%	5.85%	14.40%	9.00%	8.10%	7.20%	6.75%	6.75%
5	9.45%	8.10%	7.65%	6.75%	5.40%	5.40%	11.70%	7.20%	7.20%	6.75%	6.75%	6.75%
6	9.45%	7.65%	6.75%	5.85%	5.40%	5.40%	10.80%	7.20%	7.20%	6.75%	6.75%	6.75%
7	7.20%	7.20%	5.85%	5.40%	4.50%	4.50%	6.75%	6.75%	6.75%	5.85%	5.85%	5.85%
8	4.95%	4.95%	4.50%	4.95%	4.50%	3.60%	5.40%	5.40%	5.40%	4.95%	4.95%	4.95%
9	4.50%	4.50%	4.50%	4.05%	3.60%	3.60%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
10	3.60%	3.60%	3.60%	3.60%	3.60%	2.70%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
11	3.15%	3.15%	2.70%	3.15%	3.15%	2.70%	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
12	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
13	2.70%	2.70%	2.70%	2.70%	2.70%	2.25%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
14	2.25%	2.25%	1.35%	2.25%	2.25%	2.25%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
15	2.25%	2.25%	1.35%	1.80%	2.25%	2.25%	2.70%	2.70%	2.70%	2.52%	2.52%	2.52%
16	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.70%	2.70%	2.70%	2.25%	2.25%	2.25%
17	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
18	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
19	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
20	1.35%	1.35%	1.35%	0.90%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
21	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
22	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
23	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
24	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
25	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
26	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
27	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
28	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
29	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
30	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retirement Rates

Tier I - Hired Prior to 7/1/2011

	DROP Entry		Retirement	
Age	Male	Female	Male	Female
48	4.0%	4.0%	0.0%	4.0%
49	4.0%	4.0%	0.0%	4.0%
50	4.0%	4.0%	0.0%	4.0%
51	4.0%	4.0%	0.0%	4.0%
52	4.0%	4.0%	0.0%	4.0%
53	4.0%	5.0%	0.0%	4.0%
54	4.0%	5.0%	0.0%	4.0%
55	4.0%	6.0%	0.0%	4.0%
56	5.0%	6.0%	0.0%	4.0%
57	8.0%	10.0%	0.0%	5.0%
58	8.0%	10.0%	0.0%	5.0%
59	9.0%	10.0%	0.0%	6.0%
60	9.0%	13.0%	0.0%	7.0%
61	14.0%	16.0%	0.0%	10.0%
62	19.0%	26.0%	0.0%	13.0%
63	6.0%	8.0%	0.0%	9.0%
64	5.0%	5.0%	0.0%	11.0%
65	3.0%	5.0%	0.0%	18.0%
66	3.0%	3.0%	0.0%	20.0%
67	3.0%	3.0%	0.0%	20.0%
68	3.0%	3.0%	0.0%	20.0%
69	3.0%	3.0%	0.0%	20.0%
70	3.0%	3.0%	0.0%	20.0%
71	3.0%	3.0%	0.0%	20.0%
72	3.0%	3.0%	0.0%	20.0%
73	3.0%	3.0%	0.0%	20.0%
74	3.0%	3.0%	0.0%	20.0%
75	3.0%	3.0%	0.0%	20.0%
76	3.0%	3.0%	0.0%	20.0%
77	3.0%	3.0%	0.0%	20.0%
78	3.0%	3.0%	0.0%	20.0%
79	3.0%	3.0%	0.0%	20.0%
80	3.0%	0.0%	0.0%	100.0%

Tier II - Hired On or After 7/1/2011

DROP Entry		Retirement	
Male	Female	Male	Female
0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%
4.0%	4.0%	0.0%	4.0%
4.0%	4.0%	0.0%	4.0%
4.0%	4.0%	0.0%	4.0%
4.0%	4.0%	0.0%	4.0%
4.0%	4.0%	0.0%	4.0%
5.0%	4.0%	0.0%	4.0%
5.0%	4.0%	0.0%	4.0%
6.0%	4.0%	0.0%	4.0%
6.0%	5.0%	0.0%	4.0%
10.0%	8.0%	0.0%	5.0%
10.0%	8.0%	0.0%	5.0%
10.0%	9.0%	0.0%	6.0%
13.0%	9.0%	0.0%	7.0%
16.0%	14.0%	0.0%	10.0%
16.0%	14.0%	0.0%	10.0%
16.0%	14.0%	0.0%	10.0%
16.0%	14.0%	0.0%	10.0%
16.0%	14.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%
3.0%	3.0%	0.0%	20.0%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Disability Rates

Age	Line of Duty	Non-Line of Duty
20-35	0.000%	0.000%
36	0.000%	0.020%
37	0.000%	0.020%
38	0.000%	0.020%
39	0.000%	0.020%
40	0.000%	0.020%
41	0.001%	0.030%
42	0.001%	0.030%
43	0.001%	0.030%
44	0.001%	0.030%
45	0.001%	0.040%
46	0.001%	0.040%
47	0.002%	0.080%
48	0.002%	0.080%
49	0.002%	0.080%
50	0.002%	0.080%
51	0.004%	0.130%
52	0.004%	0.130%
53	0.004%	0.130%
54	0.004%	0.130%
55	0.005%	0.160%
56	0.005%	0.170%
57	0.006%	0.190%
58	0.006%	0.190%
59	0.007%	0.230%
60	0.006%	0.210%
61	0.006%	0.200%
62	0.003%	0.110%
63	0.002%	0.080%
64+	0.001%	0.040%

APPENDIX F
SUMMARY OF PLAN PROVISIONS

The following section describes our understanding of the "substantive plan" upon which the valuation was based.

Eligibility for Retiree: Employees are eligible for retiree health benefits upon early, disabled, or normal retirement under the Florida Retirement System. The person must enroll immediately upon retirement from active employment.

Normal Retirement

- Age 62 with 6 years of service (hired prior to 7/1/2011)
- Age 65 with 10 years of service (hired on or after 7/1/2011)
- Any age with 30 years of service (hired prior to 7/1/2011)
- Any age with 33 years of service (hired on or after 7/1/2011)

Early Retirement

- Any age with 6 years of service (hired prior to 7/1/2011)
- Any age with 8 years of service (hired on or after 7/1/2011)

Disability Retirement

- Any age/service for Line-of-Duty disability
- Any age with 6 years of service for Non-Duty (hired prior to 7/1/2011)
- Any age with 8 years of service for Non-Duty (hired on or after 7/1/2011)

Dependent Eligibility: The spouse and dependents of the retiree are eligible to continue medical coverage to the earlier of age 65 and the retiree's age 65. After the death of the retiree, coverage ends.

Medical Benefits: Retirees may continue to participate in one of three PPO plans or HMO High-Deductible plan until age 65.

Dental Benefits: Retirees are eligible to continue dental coverage.

Life Insurance: Retirees are eligible to continue $10,000 of life insurance coverage. The benefits reduce to $5,000 at age 70.

Retiree Contributions: Monthly medical retiree contributions are as follows:

Coverage Tier	Effective 10/1/2021			
	PPO 5774	PPO 5301	HMO 62	HMO HSA
Single	$818.44	$704.44	$741.72	$564.86
Employee + Spouse	$1,474.64	$1,269.22	$1,336.36	$1,017.64
Employee + Child	$1,342.86	$1,155.78	$1,216.92	$926.76
Family	$1,946.46	$1,675.28	$1,763.90	$1,343.28

APPENDIX F
SUMMARY OF PLAN PROVISIONS

Retiree Contributions: Monthly medical retiree contributions are as follows:

Coverage Tier	Effective 10/1/2022			
	PPO 5774	PPO 5301	HMO 62	HMO HSA
Single	$855.28	$736.14	$775.08	$590.28
Employee + Spouse	$1,541.00	$1,326.32	$1,396.48	$1,063.44
Employee + Child	$1,403.28	$1,207.80	$1,271.68	$968.46
Family	$2,034.04	$1,750.66	$1,843.28	$1,403.74

Coverage Tier	Effective 10/1/2023			
	PPO 5774	PPO 5301	HMO 62	HMO HSA
Single	$962.20	$828.16	$871.98	$664.06
Employee + Spouse	$1,733.64	$1,492.12	$1,571.04	$1,196.38
Employee + Child	$1,578.70	$1,358.78	$1,430.64	$1,089.52
Family	$2,288.30	$1,969.50	$2,073.70	$1,579.22

Retirees are required to pay the full dental premium.

Monthly life insurance contributions are as follows.

Life Insurance	Effective 10/1/2021	Effective 10/1/2022	Effective 10/1/2023
Under age 70	$3.30	$3.30	$2.70
Age 70 and Over	$1.65	$1.65	$1.35

District Direct Subsidy: There are 11 grandfathered retirees that receive a direct subsidy from the District for health or life insurance coverage. The subsidy is a flat amount and does not increase.

Years of Service	Retiree Only	Retiree & Spouse
10 up to 19	$169.81	$169.81
20 up to 24	$184.07	$184.07
25 up to 29	$198.32	$198.32
30+	$212.56	$212.56

APPENDIX G
GLOSSARY OF TERMS

Actuarial Present Value of Future Benefits (PVB):	The value of all benefits expected to be paid by the employer, net of expected retiree contributions, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Actuarial Accrued Liability (AAL):	The liability for past service, as determined by an Actuarial Cost Method.
Actuarial Cost Method:	A procedure for determining the Actuarial Present Value of benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost (NC) and an Actuarial Accrued Liability (AAL)
Entry Age Normal Actuarial Cost Method:	A method under which the Actuarial Present Value (PVB) of the Projected Benefits of each individual included in the Actuarial Valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s).
Net OPEB Liability:	The positive excess of the Actuarial Accrued Liability over the assets on the measurement date.
OPEB Expense:	The amount of expense recognized by the employer during the fiscal year. Equals the change to the OPEB liability during the measurement period, with adjustment for deferral of experience and investment gains or losses.
Pay-as-You-Go:	A method of financing an OPEB plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
Service Cost:	The portion of the Actuarial Present Value (PVB) which is allocated to a valuation year by the Actuarial Cost Method. Also referred to as Normal Cost.
Total OPEB Liability (TOL):	The Actuarial Accrued Liability on the measurement date.

APPENDIX H
ASOP 41 DISCLOSURES

The Actuarial Standards Board (ASB), vested by the U.S.-based actuarial organizations[1], promulgates actuarial standards of practice (ASOPs) for use by actuaries when providing professional services in the United States. Each of these organizations requires its members, through its Code of Professional Conduct[2], to observe the ASOPs of the ASB when practicing in the United States.

The ASOPs are not narrowly prescriptive and neither dictate a single approach nor mandate a particular outcome. ASOPs are intended to provide actuaries with a framework for performing professional assignments and to offer guidance on relevant issues, recommended practices, documentation, and disclosure. Each ASOP articulates a process of analysis, documentation, and disclosure that, in the ASB's judgment, constitutes appropriate practice within the scope and purpose of the ASOP.

ASOP 41 provides guidance to actuaries with respect to actuarial communications and requires certain disclosures which are contained in this Appendix.

Identification of the Responsible Actuary

The responsible actuary is Bonnie S. Albritton, FSA, MAAA, Vice President and Principal of Lewis & Ellis, Inc. This actuary is available to provide supplementary information and explanation.

Identification of Actuarial Documents

The date of this document is August 28, 2023, its subject is the Baker County District School Board's GASB 75 OPEB liabilities, and the document version identification is Version #1 (8/28/2023 3:21 PM).

Disclosures in Actuarial Reports

- The contents of this report are intended for the use of the officers, employees, and elected officials of the District and the District's appointed auditor. The District may distribute this report to those parties that have a legal right to require the District to provide it, in which case it will be provided in its entirety including all assumptions, caveats, and limitations. In addition, we request that the District notify Lewis & Ellis, Inc. to whom it was distributed.
- The purpose of this engagement was to provide the District with analysis of the GASB 75 OPEB liabilities.
- The responsible actuary identified above is qualified as specified in the *Qualification Standards* of the American Academy of Actuaries.
- Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

[1] The American Academy of Actuaries (Academy), the American Society of Pension Professionals and Actuaries, the Casualty Actuarial Society, the Conference of Consulting Actuaries, and the Society of Actuaries.
[2] These organizations adopted identical *Codes of Professional Conduct* effective January 1, 2001

APPENDIX H
ASOP 41 DISCLOSURES

- Actuarial computations under GASB 75 are for purposes of fulfilling financial accounting requirements of the District. Determinations for purposes other than meeting these financial accounting requirements may be significantly different from the results contained in this report. These communications should not be relied upon for any other purpose.
- The Baker County District School Board has agreed to pay Lewis & Ellis, Inc. a fee for preparing this report. Other than with regard to that contract, we are financially and organizationally independent from the District and any entity or individual related to the District. There is nothing in our relationship with the District that would impair or seem to impair the objectivity of our work.
- The District provided the employee/retiree data, premium rates and other information used to prepare our report. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results may be accordingly affected.
- The date through which data or other information has been considered in developing the findings included in this report is June 30, 2023.
- We are not aware of any subsequent events that may have a material effect on the actuarial findings.
- The various documents comprising the actuarial report are contained within the document to which these disclosures are attached.

Actuarial Findings

The actuarial findings of the report can be found in the report to which these disclosures are attached.

Methods, Procedures, Assumptions, and Data

The methods, procedures, assumptions, and data used by the actuary can be found in the report to which these disclosures are attached.

Assumptions or Methods Prescribed by Law

While not legally binding, our determinations were made in accordance with our understanding of Statement No. 75 of the Governmental Accounting Standards Board. Actuarial computations under GASB 75 are for purposes of fulfilling employer accounting requirements. Determinations for purposes other than meeting such requirements may be significantly different from these results. Accordingly, additional determinations may be needed for other purposes.

Responsibility for Assumptions and Methods

The actuary does not disclaim responsibility for any material assumption(s) or method(s).

Deviation from the Guidance of an ASOP

The actuary has not deviated materially from the guidance set forth in an applicable ASOP.

AGENDA ITEM NO. 9.7

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

AGENDA SECTION: **APPROVAL OF ITEMS FOR ACTION**

SUBJECT: Approval of the 2022-2023 Annual Financial Report.

ATTACHMENTS:
09.05.2023.Approval of 2022-2023 Annual Financial Report_T.Ambrose.pdf

Baker County Public Schools
Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerk12.org Fax: (904) 259-2825

DATE: August 23, 2023

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2022-2023 ANNUAL FINANCIAL REPORT

Please request Board approval of the 2022-2023 Annual Financial Report for the 2022-2023 fiscal year.

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

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 Jack Baker Jr., District 2 Paula T. Barton, District 3 Mandi Canaday, District 4 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

Email completed form to:
OFFRSubmissions@fldoe.org
or
Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BAKER COUNTY
For the Fiscal Year Ended June 30, 2023

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2023, 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 5, 2023 (date).

_____ SEPTEMBER 5, 2023
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, 2023. 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 2022-2023 fiscal year are as follows:

- As of June 30, 2023, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by $52,547,149.
- In total, net position increased by $5,223,202 which represents an 11 percent increase over the 2021-22 fiscal year.
- General revenues total $55,201,415 or 83 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $11,649,865, or 17 percent of all revenues.
- Expenses total $61,628,077. Expenses offset by charges for services, operating grants and contributions, and capital grants and contributions totaled $40,148,339.
- At the end of the current fiscal year, the fund balance of the General Fund totals $7,476,457, which is $875,691 less than the prior fiscal year balance. The General Fund assigned and unassigned fund balances totaled $4,528,652, or 10.6 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 – Food Services, Special Revenue – Federal Education Stabilization Fund, and Capital Projects- Public Education Capital Outlay. 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, 2023, compared to net position as of June 30, 2022:

Net Position, End of Year

	Governmental Activities	
	6-30-23	6-30-22
Current and Other Assets	$ 23,939,207	$ 25,352,231
Capital Assets	69,062,331	62,960,047
Total Assets	93,001,538	88,312,278
Deferred Outflows of Resources	11,214,014	10,045,654
Long-Term Liabilities	45,513,774	27,764,342
Other Liabilities	3,049,566	4,573,683
Total Liabilities	48,563,340	32,338,025
Deferred Inflows of Resources	3,105,064	18,771,719
Net Position:		
Net Investment in Capital Assets	62,846,936	60,813,924
Restricted	9,392,781	10,358,048
Unrestricted (Deficit)	(19,692,568)	(23,923,783)
Total Net Position	$ 52,547,148	$ 47,248,188

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 $4,048,133 in compensated absences payable, $4,304,008 in other postemployment benefits payable, $6,215,395 in estimated PECO advance payable, and $30,946,238 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2023 and June 30, 2022, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-23	6-30-22
Program Revenues:		
Charges for Services	$ 945,515	$ 961,261
Operating Grants and Contributions	3,172,359	3,309,332
Capital Grants and Contributions	7,531,991	24,311,900
General Revenues:		
Property Taxes, Levied for Operational Purposes	5,727,735	5,282,706
Property Taxes, Levied for Capital Projects	2,159,076	1,837,601
Grants and Contributions Not Restricted to Specific Programs	45,030,075	42,487,594
Unrestricted Investment Earnings	185,063	26,263
Miscellaneous	2,107,466	1,490
Total Revenues	66,859,280	78,218,146
Functions/Program Expenses:		
Instruction	30,347,158	26,071,690
Student Support Services	3,037,692	2,817,103
Instructional Media Services	554,847	474,809
Instruction and Curriculum Development Services	1,228,314	1,037,290
Instructional Staff Training Services	515,073	542,156
Instruction-Related Technology	313,400	310,348
Board	471,494	341,522
General Administration	544,168	548,810
School Administration	2,312,906	2,161,189
Facilities Acquisition and Construction	5,075,920	844,138
Fiscal Services	869,633	749,601
Food Services	3,564,727	3,035,669
Central Services	898,448	790,165
Student Transportation Services	3,409,919	3,298,222
Operation of Plant	5,000,379	4,269,447
Maintenance of Plant	1,118,391	1,163,038
Administrative Technology Services	866,954	659,442
Community Services	262,086	188,605
Unallocated Interest on Long-Term Debt	203	1,046
Unallocated Depreciation	1,236,366	1,324,871
Loss on Disposition of Assets	8,000	
Total Functions/Program Expenses	61,636,078	50,629,161
Change in Net Position	5,223,202	27,588,986
Net Position - Beginning	47,248,188	20,617,894
Adjustment to Beginning Net Position (1)	75,758	(958,692)
Net Position - Beginning, as Restated	47,323,946	19,659,202
Net Position - Ending	$ 52,547,148	$ 47,248,188

Note: (1) Adjustments to beginning net position are due to audit adjustments from the prior year.

The largest revenue source is the State of Florida (60. 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 decreased by $16,779,909 as a result of a decrease in funding received from the Special Facilities Construction Account.

Grants and contributions not restricted to specific program revenues increased by $2,542,481, or 6 percent, primarily due to an increase in Federal Education Stabilization fund.

Property tax revenues increased by $766,504, or 10.8 percent, as a result of an increase in the gross taxable value.

Instructional expenses represent 49.2 percent of total governmental expenses in the 2022-23 fiscal year. Instruction expenses increased $4,275,468 or 16.4 percent. Total governmental expenses for the District increased by $11,006,917 or 21.7 percent over the prior year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by $2,565,400 during the fiscal year to $14,090,945 at June 30, 2023. Approximately 28 percent of this amount is unassigned fund balance ($3,954,730), 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 ($216,590), (2) restricted for particular purposes (9,345,702), or 3) assigned for particular purposes ($573,922).

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 $3,954,730 while the total fund balance is $7,476,457. 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 10.6 percent of the total General Fund revenues, while total fund balance represents approximately 17.5 percent of total General Fund revenues. Total fund balance decreased by $875,691, or 10.5 percent, during the fiscal year.

The Special Revenue – Food Services has total revenues of $3,461,868 and expenditures of $3,499,399 which is a decrease over the previous year of $37,531

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of $5,785,551 each and the funding was mainly used for salaries and benefits. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Public Education Capital Outlay (PECO) has a total fund balance of $3,052,518, an increase over the prior fiscal year. Proceeds from Special Facilities Construction Account totaled $4,798,424. These funds are restricted for the building of Legacy Elementary School.

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 $35,739 during the 2022-23 fiscal year to $1,154,942 at June 30, 2023.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2022-23 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 less than final budgeted amounts by $885,206, or 2 percent, while expenditures were $890,113, or 0.8 percent, less than final budget amounts. The actual ending fund balance was less than the estimated fund balance contained in the final amended budget by $875,690.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2023, is $69,062,331 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; audio-visual materials and computer software and property under capital leases.

Additional information on the District's capital assets can be found in Notes I.F.4. and II.C. to the financial statements.

Long-Term Debt

At June 30, 2023, the District has total long-term debt outstanding of $6,215,395 composed of the Special PECO Advance Payable.

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, 2023

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110	16,392,650.47		16,392,650.47	0.00	0.00	0.00
Investments	1160	406,681.31		406,681.31	0.00	0.00	0.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	1,456.04		1,456.04	0.00	0.00	0.00
Interest Receivable on Investments	1170			0.00	0.00	0.00	0.00
Due From Other Agencies	1220	6,921,828.91		6,921,828.91	0.00	0.00	0.00
Due From Insurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00	0.00	0.00
Internal Balances				0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Leases Receivable	1425			0.00	0.00	0.00	0.00
Inventory	1150	207,780.53		207,780.53	0.00	0.00	0.00
Prepaid Items	1230	8,809.81		8,809.81	0.00	0.00	0.00
Long-Term Investments	1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00	0.00
Capital Assets							
Land	1310	1,690,446.41		1,690,446.41	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		1,690,446.41	0.00	1,690,446.41	0.00	0.00	0.00
Improvements Other Than Buildings	1320	3,907,043.96		3,907,043.96	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(3,023,982.27)		(3,023,982.27)	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	100,632,014.71		100,632,014.71	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(36,849,331.18)		(36,849,331.18)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	1,761,951.56		1,761,951.56	0.00	0.00	0.00
Less Accumulated Depreciation	1349	(1,431,852.38)		(1,431,852.38)	0.00	0.00	0.00
Motor Vehicles	1350	8,345,376.71		8,345,376.71	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(5,969,336.52)		(5,969,336.52)	0.00	0.00	0.00
Property Under Leases and SBITA	1370			0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379			0.00	0.00	0.00	0.00
Audiovisual Materials	1381			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388			0.00	0.00	0.00	0.00
Computer Software	1382	324,890.93		324,890.93	0.00	0.00	0.00
Less Accumulated Amortization	1389	(324,890.93)		(324,890.93)	0.00	0.00	0.00
Depreciable Capital Assets, Net		67,371,884.59	0.00	67,371,884.59	0.00	0.00	0.00
Total Capital Assets		69,062,331.00	0.00	69,062,331.00	0.00	0.00	0.00
Total Assets		93,001,538.07	0.00	93,001,538.07	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00	0.00
Pension	1940	10,528,287.00		10,528,287.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	685,727.00		685,727.00	0.00	0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		11,214,014.00	0.00	11,214,014.00	0.00	0.00	0.00
LIABILITIES							
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	7,703.63		7,703.63	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	1,146,318.29		1,146,318.29	0.00	0.00	0.00
Accounts Payable	2120	384,104.35		384,104.35	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	29.11		29.11	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	505,663.24		505,663.24	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	50,365.59		50,365.59	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	25,659.00		25,659.00	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	929,721.85		929,721.85	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 and SBITA	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	400,000.00		400,000.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	116,751.00		116,751.00	0.00	0.00	0.00
Net Pension Liability	2365	8,854.00		8,854.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	6,215,395.46		6,215,395.46	0.00	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		6,741,000.46	0.00	6,741,000.46	0.00	0.00	0.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,648,133.02		3,648,133.02	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	4,187,257.00		4,187,257.00	0.00	0.00	0.00
Net Pension Liability	2365	30,937,384.00		30,937,384.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00		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		38,772,774.02	0.00	38,772,774.02	0.00	0.00	0.00
Total Long-Term Liabilities		45,513,774.48	0.00	45,513,774.48	0.00	0.00	0.00
Total Liabilities		48,563,339.54	0.00	48,563,339.54	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0.00
Deferred Revenue	2630			0.00	0.00	0.00	0.00
Pension	2640	1,519,941.00		1,519,941.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	1,585,123.00		1,585,123.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		3,105,064.00	0.00	3,105,064.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	62,846,935.54		62,846,935.54	0.00	0.00	0.00
Restricted For:							
Categorical Carryover Programs	2780	2,778,292.39		2,778,292.39	0.00	0.00	0.00
Food Service	2780	1,853,035.13		1,853,035.13	0.00	0.00	0.00
Debt Service	2780			0.00	0.00	0.00	0.00
Capital Projects	2780	3,718,448.02		3,718,448.02	0.00	0.00	0.00
Other Purposes	2780	1,043,005.19		1,043,005.19	0.00	0.00	0.00
Unrestricted	2790	(19,692,567.74)		(19,692,567.74)	0.00	0.00	0.00
Total Net Position		52,547,148.53	0.00	52,547,148.53	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 ACTIVITIES
For the Fiscal Year Ended June 30, 2023

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	Total	
Governmental Activities:									
Instruction	5000	30,347,157.80	286,806.80			(30,060,351.00)		(30,060,351.00)	
Student Support Services	6100	3,037,692.46				(3,037,692.46)		(3,037,692.46)	
Instructional Media Services	6200	554,846.94				(554,846.94)		(554,846.94)	
Instruction and Curriculum Development Services	6300	1,228,314.42				(1,228,314.42)		(1,228,314.42)	
Instructional Staff Training Services	6400	515,073.05				(515,073.05)		(515,073.05)	
Instruction-Related Technology	6500	313,399.61				(313,399.61)		(313,399.61)	
Board	7100	471,494.19				(471,494.19)		(471,494.19)	
General Administration	7200	544,168.15				(544,168.15)		(544,168.15)	
School Administration	7300	2,312,906.24				(2,312,906.24)		(2,312,906.24)	
Facilities Acquisition and Construction	7400	5,075,920.32			7,531,991.40	2,456,071.08		2,456,071.08	
Fiscal Services	7500	869,632.71				(869,632.71)		(869,632.71)	
Food Services	7600	3,564,727.45	14,709.02	3,172,358.55		(377,659.88)		(377,659.88)	
Central Services	7700	898,447.66	367,786.99			(530,660.67)		(530,660.67)	
Student Transportation Services	7800	3,409,918.75				(3,409,918.75)		(3,409,918.75)	
Operation of Plant	7900	5,000,378.52				(5,000,378.52)		(5,000,378.52)	
Maintenance of Plant	8100	1,118,390.58				(1,118,390.58)		(1,118,390.58)	
Administrative Technology Services	8200	866,953.89				(866,953.89)		(866,953.89)	
Community Services	9100	262,085.63	276,212.06			14,126.43		14,126.43	
Interest on Long-Term Debt	9200	203.27				(203.27)		(203.27)	
Unallocated Depreciation/Amortization Expense		1,244,365.66				(1,244,365.66)		(1,244,365.66)	
Total Governmental Activities		61,636,077.30	945,514.87	3,172,358.55	7,531,991.40	(49,986,212.48)		(49,986,212.48)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		61,636,077.30	945,514.87	3,172,358.55	7,531,991.40	(49,986,212.48)	0.00	(49,986,212.48)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00
Total Component Units		0.00	0.00	0.00	0.00				0.00

General Revenues:				
Taxes:				
Property Taxes, Levied for Operational Purposes	5,727,734.83		5,727,734.83	0.00
Property Taxes, Levied for Debt Service			0.00	0.00
Property Taxes, Levied for Capital Projects	2,159,075.89		2,159,075.89	0.00
Local Sales Taxes			0.00	0.00
Grants and Contributions Not Restricted to Specific Programs	45,030,075.25		45,030,075.25	0.00
Investment Earnings	185,062.92		185,062.92	0.00
Miscellaneous	2,107,465.92		2,107,465.92	0.00
Special Items			0.00	0.00
Extraordinary Items			0.00	0.00
Transfers			0.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	55,209,414.81	0.00	55,209,414.81	0.00
Change in Net Position	5,223,202.33	0.00	5,223,202.33	0.00
Net Position, July 1, 2022	47,248,188.34		47,248,188.34	0.00
Adjustments to Net Position	75,757.86		75,757.86	0.00
Net Position, June 30, 2023	52,547,148.53	0.00	52,547,148.53	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	8,298,185.67	1,825,687.24	0.00	61,776.21	0.00
Investments	1160	350,635.60	86.45	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	1,456.04	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	45,006.02	25,000.00	0.00	1,049,760.27	0.00
Due From Budgetary Funds	1141	644,938.75	27,219.16	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	160,702.24	47,078.29	0.00	0.00	0.00
Prepaid Items	1230	8,809.81	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		9,509,734.13	1,925,071.14	0.00	1,111,536.48	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		9,509,734.13	1,925,071.14	0.00	1,111,536.48	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	7,703.63	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	976,050.25	43,220.70	0.00	45,976.85	0.00
Accounts Payable	2120	134,582.04	1,827.59	0.00	226,771.80	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	27,219.74	26,987.72	0.00	356,416.93	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	432,005.31	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	50,365.59	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	887,721.85	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		2,033,277.51	72,036.01	0.00	1,111,536.48	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	160,702.24	47,078.29	0.00	0.00	0.00
Prepaid Amounts	2712	8,809.81	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	169,512.05	47,078.29	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,778,292.39	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	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	1,805,956.84	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	2,778,292.39	1,805,956.84	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Specific Projects	2749	471,720.44	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	102,201.51	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	573,921.95	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	3,954,730.23	0.00	0.00	0.00	0.00
Total Fund Balances	2700	7,476,456.62	1,853,035.13	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		9,509,734.13	1,925,071.14	0.00	1,111,536.48	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Internal Accounts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Specific Projects	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Internal Accounts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Specific Projects	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	3,129,164.93	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	5,643,755.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	14,874.10	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		8,787,794.03	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		8,787,794.03	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	17,863.06	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	73,657.93	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		91,520.99	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	5,643,755.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		5,643,755.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	3,052,518.04	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
Restricted for School Internal Accounts	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	3,052,518.04	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Specific Projects	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	3,052,518.04	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		8,787,794.03	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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	1,897,235.37	15,212,049.42
Investments	1160	0.00	0.00	0.00	55,959.26	406,681.31
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	1,456.04
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	116,307.62	6,879,828.91
Due From Budgetary Funds	1141	0.00	0.00	0.00	7,167.04	694,199.05
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	207,780.53
Prepaid Items	1230	0.00	0.00	0.00	0.00	8,809.81
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	2,076,669.29	23,410,805.07
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	2,076,669.29	23,410,805.07
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	7,703.63
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	81,070.49	1,146,318.29
Accounts Payable	2120	0.00	0.00	0.00	3,059.86	384,104.35
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	29.11	29.11
Due to Budgetary Funds	2161	0.00	0.00	0.00	283,574.66	694,199.05
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	505,663.24
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	50,365.59
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	887,721.85
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	367,734.12	3,676,105.11
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	5,643,755.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	5,643,755.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	207,780.53
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	8,809.81
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	216,590.34
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	2,778,292.39
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	665,929.98	3,718,448.02
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	1,805,956.84
Restricted for School Internal Accounts	2729	0.00	0.00	0.00	1,043,005.19	1,043,005.19
Total Restricted Fund Balances	2720	0.00	0.00	0.00	1,708,935.17	9,345,702.44
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 Specific Projects	2749	0.00	0.00	0.00	0.00	471,720.44
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	102,201.51
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	573,921.95
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	3,954,730.23
Total Fund Balances	2700	0.00	0.00	0.00	1,708,935.17	14,090,944.96
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	2,076,669.29	23,410,805.07

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, 2023

Total Fund Balances - Governmental Funds		14,090,944.96
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		69,062,331.00
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.		1,154,942.05
A portion of State capital outlay funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements.		5,643,755.00
The deferred outflows of resources and deferred inflows of resources related to pensions and other post employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds		
Deferred Outflows Related to Pensions	10,528,287.00	
Deferred Outflows Related to OPEB	685,727.00	
Deferred Inflows Related to Pensions	(1,519,941.00)	
Deferred Inflows Related to OPEB	(1,585,123.00)	8,108,950.00
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Special PECO Advance Payable	(6,215,395.46)	
Compensated Absences Payable	(4,048,133.02)	
Net Pension Liability	(30,946,238.00)	
Total OPEB Liability	(4,304,008.00)	(45,513,774.48)
Total Net Position - Governmental Activities		52,547,148.53

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	53,522.18	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	608,274.48	3,389,867.96	0.00	5,785,551.06	0.00
State Sources	3300	35,169,254.67	41,481.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,727,734.83	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	14,709.02	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		1,109,859.77	15,809.97	0.00	0.00	0.00
Total Local Sources	3400	6,837,594.60	30,518.99	0.00	0.00	0.00
Total Revenues		42,668,645.93	3,461,867.95	0.00	5,785,551.06	0.00
EXPENDITURES						
Current:						
Instruction	5000	24,647,700.97	0.00	0.00	2,083,957.18	0.00
Student Support Services	6100	2,600,769.14	0.00	0.00	135,287.01	0.00
Instructional Media Services	6200	517,928.86	0.00	0.00	31,174.98	0.00
Instruction and Curriculum Development Services	6300	709,377.60	0.00	0.00	97,008.97	0.00
Instructional Staff Training Services	6400	192,809.62	0.00	0.00	31,876.99	0.00
Instruction-Related Technology	6500	296,092.66	0.00	0.00	0.00	0.00
Board	7100	469,175.81	0.00	0.00	0.00	0.00
General Administration	7200	329,602.96	0.00	0.00	47,143.90	0.00
School Administration	7300	2,279,904.04	0.00	0.00	2,907.33	0.00
Facilities Acquisition and Construction	7410	223,465.30	0.00	0.00	3,095,631.29	0.00
Fiscal Services	7500	796,039.04	0.00	0.00	64,840.52	0.00
Food Services	7600	37,212.21	3,491,898.98	0.00	21,670.18	0.00
Central Services	7700	531,151.31	0.00	0.00	0.00	0.00
Student Transportation Services	7800	2,722,383.40	0.00	0.00	95,578.68	0.00
Operation of Plant	7900	4,937,855.51	0.00	0.00	39,727.77	0.00
Maintenance of Plant	8100	1,110,894.37	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	864,365.78	0.00	0.00	0.00	0.00
Community Services	9100	259,703.55	0.00	0.00	286.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	93,176.00	7,500.00	0.00	38,460.26	0.00
Total Expenditures		43,619,608.13	3,499,398.98	0.00	5,785,551.06	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(950,962.20)	(37,531.03)	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	75,271.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		75,271.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(875,691.20)	(37,531.03)	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	8,352,147.82	1,890,566.16	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	7,476,456.62	1,853,035.13	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	4,798,423.98	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		14,875.53	0.00	0.00	0.00	0.00
Total Local Sources	3400	14,875.53	0.00	0.00	0.00	0.00
Total Revenues		4,813,299.51	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	122,048.28	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	9,346,641.16	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		9,468,689.44	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,655,389.93)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	475,443.02	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	7,232,088.45	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		7,707,531.47	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		3,052,141.54	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	376.50	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	3,052,518.04	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	53,522.18
Federal Through State and Local	3200	0.00	0.00	0.00	3,154,482.45	12,938,175.95
State Sources	3300	0.00	0.00	0.00	168,084.28	40,177,243.93
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	5,727,734.83
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	2,159,075.89	2,159,075.89
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	14,709.02
Impact Fees	3496	0.00	0.00	0.00	266,725.55	266,725.55
Other Local Revenue		0.00	0.00	0.00	1,438,595.60	2,579,140.87
Total Local Sources	3400	0.00	0.00	0.00	3,864,397.04	10,747,386.16
Total Revenues		0.00	0.00	0.00	7,186,963.77	63,916,328.22
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	3,342,929.21	30,074,587.36
Student Support Services	6100	0.00	0.00	0.00	267,801.05	3,003,857.20
Instructional Media Services	6200	0.00	0.00	0.00	570.01	549,673.85
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	409,962.44	1,216,349.01
Instructional Staff Training Services	6400	0.00	0.00	0.00	285,472.46	510,159.07
Instruction-Related Technology	6500	0.00	0.00	0.00	14,165.77	310,258.43
Board	7100	0.00	0.00	0.00	0.00	469,175.81
General Administration	7200	0.00	0.00	0.00	164,221.42	540,968.28
School Administration	7300	0.00	0.00	0.00	4,790.00	2,287,601.37
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	3,441,144.87
Fiscal Services	7500	0.00	0.00	0.00	0.00	860,879.56
Food Services	7600	0.00	0.00	0.00	0.00	3,550,781.37
Central Services	7700	0.00	0.00	0.00	22,130.03	553,281.34
Student Transportation Services	7800	0.00	0.00	0.00	58,427.74	2,876,389.82
Operation of Plant	7900	0.00	0.00	0.00	0.00	4,977,583.28
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	1,110,894.37
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	864,365.78
Community Services	9100	0.00	0.00	0.00	0.00	259,989.55
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	203.27	203.27
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	13,250.00	9,359,891.16
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	139,136.26
Total Expenditures		0.00	0.00	0.00	4,583,923.40	66,957,171.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	2,603,040.37	(3,040,842.79)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	475,443.02
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	7,307,359.45
Transfers Out	9700	0.00	0.00	0.00	(7,307,359.45)	(7,307,359.45)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(7,307,359.45)	475,443.02
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(4,704,319.08)	(2,565,399.77)
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	6,337,983.25	16,581,073.73
Adjustments to Fund Balances	2891	0.00	0.00	0.00	75,271.00	75,271.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	1,708,935.17	14,090,944.96

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Net Change in Fund Balances - Governmental Funds		(2,565,399.77)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.		6,110,916.76
Special facility construction advances provide current financial resources to the governmental funds, but increase long-term liabilities in the statement of net position. This is the amount of the increase in the estimated Special PECO advance Payable in the current year.		(475,443.02)
Certain funds due from other agencies were not available and, therefore, not recognized as revenue in the governmental fund statements. However, under the full accrual basis of accounting, this amount is accrued and reported as revenue on the statement of activities.		2,565,483.14
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount used in the current fiscal year.		(74,503.94)
Governemental funds report District OPEB contributions as expenditures However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.		
Increase in Total OPEB Liability	(459,432.00)	
Increase in Deferred Outflow of Resources - OPEB	66,632.00	
Decrease in Deferred Inflows of Resources - OPEB	310,289.00	(82,511.00)
Governmental funds report District penson contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
FRS Pension Contribution	2,891,285.00	
HIS Pension Contribution	489,983.00	
FRS Pension Expense	(3,291,123.00)	
HIS Pension Expense	(381,224.00)	(291,079.00)
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.		35,739.16
Change in Net Position of Governmental Activities		5,223,202.33

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, 2023

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
ASSETS											
Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Noncurrent assets:											
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current liabilities:											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
Long-term liabilities:											
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term-liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION											
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05

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

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, 2023

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341,729.11
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341,729.11
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,057.88
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
Net Position, July 1, 2022	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,119,202.89
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(345,067.11)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,719.88
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,401.16
Cash and cash equivalents - July 1, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
Cash and cash equivalents - June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,057.88
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,338.00)
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,338.00)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,719.88
Noncash investing, capital and financing activities:										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2023

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ADDITIONS					
Miscellaneous	3495				0.00
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2023

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Lomg-Term Liabilities:					
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
Restricted For:					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2023

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2022	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2023	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2023

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2022	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2023	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2023

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2022	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2023	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2023

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2022	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2023	0.00

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Baker County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Baker County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Baker County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component unit is included within the District's reporting entity:

Blended Component Unit. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District. The Baker County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying

basic financial statements. Separate financial statements for the Leasing Corporation are not published.

C. Basis of Presentation: Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund. Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component unit. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Food Services – to account for the District's food service program
- Special Revenue – Federal Education Stabilization Fund – to account for the Education Stabilization Funds for the COVID pandemic.
- Capital Projects – Public Education Capital Outlay – to account for the proceeds of Special Facilities Construction Account appropriations to be used to construct a new elementary school.

Additionally, the District reports the following proprietary fund type:

- Internal Service Fund – to account for the District's individual self-insurance programs.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial

statements, transfers between the funds are eliminated in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 30 days of fiscal year-end). Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund is reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in the SBA for participation in the Florida PRIME investment pool created by Sections 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

Types and amounts of investments held at fiscal year-end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at average invoice price, except that the United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when purchased during the fiscal year and then adjusted at fiscal year-end to reflect year-end physical inventories.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Improvements Other Than Buildings	10 - 20 years
Buildings and Fixed Equipment	20 - 50 years
Furniture, Fixtures, and Equipment	5 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. The District has only one item that qualifies for reporting in this category. The deferred outflows of resources related to pensions is discussed in a subsequent note.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are discussed in separate notes.

In addition to liabilities, the statement of net position and the governmental funds balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken

(the adoption of another resolution) to remove or revise the limitation. The District reported no committed balance at June 30, 2023.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent fiscal year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In addition, the Board has adopted Policy 7.010, *School Budget System*, which provides that if feasible, at least 5 percent of the recurring expenditure budget be reserved for unforeseen events including, but not limited to, revenue and student enrollment projection shortfalls.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. Such amendments may impact funding allocations for subsequent fiscal years. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which

the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the Educational Facilities Securities Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

Pursuant to Section 1013.64, Florida Statutes, the District received a special allocation in the 2020-21 fiscal year for specific construction needs through the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account. As a condition for receiving these funds, other construction funding must be pledged for the project, including 1.5 mills of the capital outlay millage levied pursuant to Section 1011.71(2), Florida Statutes, for the following 3 fiscal years. During the 3-year period, reductions to the special allocations are made to the extent of collections from the required pledged sources.

A schedule of revenue from State sources for the current fiscal year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Baker County Property Appraiser, and property taxes are collected by the Baker County Tax Collector.

The Board adopted the 2022 tax levy on September 6, 2022. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for

taxes collected by the Baker County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current fiscal year are presented in a subsequent note.

4. Educational Impact Fees

Baker County (County) imposes an educational impact fee based on an ordinance adopted by the County Commission in 2006. The educational impact fee is collected for most new residential construction by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and are not to be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction costs; furniture and equipment; and payment of principal, interest, and related costs of indebtedness necessitated by new residential development.

5. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

6. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

7. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service fund is charges for employee health insurance premiums. Operating expenses include insurance claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2023, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	50 Day Average	$ 406,681.31

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

- Fair Value Measurement

  The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

- Interest Rate Risk

  Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

  Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

  For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board (State Board of Administration) can invest moneys entrusted to

it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measure for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 20212 there were no redemption fees, maximum transaction amounts, or any requirements that serve to limit a participant's daily access to 100 percent of their account value.

- Credit Risk

  Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds [Florida PRIME], or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that limits its investment choices.

  The District's investment in Florida PRIME is rated AAAm by Standard & Poor's.

- Custodial Credit Risk

  Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a secured vault. The District does not have a formal investment policy that addresses custodial credit risk.

- Concentration of Credit Risk

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 risk.

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	13,250.00		1,690,446.41
Construction in Progress	29,351,518.53	7,657,032.75	37,008,551.28	-
Total Capital Assets Not Being Depreciated	31,028,714.94	7,670,282.75	37,008,551.28	1,690,446.41
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	3,811,647.51	95,396.45		3,907,043.96
Buildings and Fixed Equipment	63,623,463.43	37,008,551.28		100,632,014.71
Furniture, Fixtures, and Equipment	1,689,950.24	132,713.12	60,711.80	1,761,951.56
Motor Vehides	8,318,805.26	50,078.45	23,507.00	8,345,376.71
Audio Visual Materials and Computer Software	324,890.93			324,890.93
Total Capital Assets Being Depreciated	77,768,757.37	37,286,739.30	84,218.80	114,971,277.87
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,997,765.63	26,216.64		3,023,982.27
Buildings and Fixed Equipment	35,623,130.15	1,226,201.03		36,849,331.18
Furniture, Fixtures, and Equipment	1,439,904.39	52,659.79	60,711.80	1,431,852.38
Motor Vehides	5,460,366.97	524,476.55	15,507.00	5,969,336.52
Audio Visual Materials and Computer Software	324,890.93			324,890.93
Total Accumulated Depreciation	45,846,058.07	1,829,554.01	76,218.80	47,599,393.28
Total Capital Assets Being Depreciated, Net	31,922,699.30	35,457,185.29	8,000.00	67,371,884.59
Governmental Activities Capital Assets, Net	$ 62,951,414.24	$ 43,127,468.04	$ 37,016,551.28	$ 69,062,331.00

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	$ 524,476.55
Unallocated	1,305,077.46
Total Depreciation Expense - Governmental Activities	$ 1,829,554.01

D. Retirement Plans

1. Florida Retirement System (FRS) – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive 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 $3,672,349 for the fiscal year ended June 30, 2023.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.

- *Elected County Officers* – Members who hold specified elective offices in local government.
- *Senior Management Service* – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Plan 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 was 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 2022-23 fiscal year were as follows:

	Percent of Gross Salary	
Class	**Employee**	**Employer** (1)
FRS, Regular	3.00	11.91
FRS, Elected County Officers	3.00	57.00
FRS, Senior Management Service	3.00	31.57
DROP - Applicable to Members from All of the Above Classes	0.00	18.60
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 $2,913,863 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a liability of $22,693,715 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation

as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.060991435 percent, which was a decrease of 0.000023914 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized the Plan pension expense of $3,291,124. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,077,820	$ -
Change of assumptions	2,794,826	-
Net difference between projected and actual earnings on FRS pension plan investments	1,498,463	-
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	944,002	114,382
District FRS contributions subsequent to the measurement date	2,913,863	-
Total	$ 9,228,974	$ 114,382

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $2,913,863, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2024	$ 1,497,361
2025	721,189
2026	(190,507)
2027	3,969,195
2028	203,492
Thereafter	-
Total	$ 6,200,730

Actuarial Assumptions. The total pension liability in the July 1, 2022, 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	6.70 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
Total	100%			
Assumed inflation - Mean			2.40%	1.30%

Note: (1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.7 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 was decreased from 6.8 percent to 6.7 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 6.7 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 (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

	1% Decrease 5.7	Current Discount Rate 6.7	1% Increase 7.7
District's proportionate share of the net pension liability	$ 39,247,220	$ 22,693,715	$ 8,853,015

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 Annual Comprehensive Financial Report.

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, 2023, 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, 2023, 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 $489,983 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a net pension liability of $8,252,523 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.077915753 percent, which was a decrease of 0.000248730 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized the HIS Plan pension expense of $381,225. In addition, the District reported deferred outflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and actual Experience	$ 250,484	$ 36,312
Change of assumptions	473,040	1,276,660
Net difference between projected and actual earnings on HIS pension plan investments	11,948	-
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	73,858	92,588
District HIS contributions subsequent to the measurement date	489,983	-
Total	$ 1,299,313	$ 1,405,560

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling $489,983, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2024	$ (165,453)
2025	(82,782)
2026	(23,159)
2027	(64,965)
2028	(178,262)
Thereafter	(81,614)
Total	$ (596,235)

Actuarial Assumptions. The total pension liability in the July 1, 2022, 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	3.54 percent

Mortality rates were based on the Generational PUB-2010 with Projected Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 3.54 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 FRS Actuarial Assumption Conference. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.16 percent to 3.54 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 3.54 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 (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
District's proportionate share of the net pension liability	$ 9,441,564	$ 8,252,523	$ 7,268,616

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 Annual Comprehensive Financial Report.

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 Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP

are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of investment Plan members. Allocations to the Investment Plan member accounts during the 2022-23 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	9.30
FRS, Elected County Officers	14.34
FRS, Senior Management Service	10.67

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. Nonvested 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, 2023, 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 $816,054 for the fiscal year ended June 30, 2023.

E. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, dental, and life insurance coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare cost. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended by action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The OPEB Plan provides healthcare, prescription drug, dental, and life insurance benefits for retirees and their dependents. In addition to the implicit subsidy described above, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees pursuant to Board approval on July 16, 2007. Under this incentive, retirees receive contributions based on their years of service ranging from $169.81 per month for 10 to 19 years of service to $212.56 per month for 30 years or more of service. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Employees Covered by Benefit Terms. At July 1, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	271
Active Employees	600
Total	871

Total OPEB Liability. The District's total OPEB liability of $4,304,008 was measured as June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4 percent
Salary Increase	3 percent, including inflation
Discount Rate	3.86 percent, 20-Year AA Municipal Bonds
Municipal Bond Rate Basis	Fidelity's 20-Year Municipal General Obligation AA Index
Mortality Rates	PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) mortality tables with Projection Scale MP-2020
Healthcare Cost Trend Rates	3.38 percent for fiscal year 2023, ultimately increasing to a rate of 5 percent in 2029.
Plan Participation of Future Retirees	40 percent of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

Changes to the Total OPEB Liability.

	Total OPEB Liability
Balance as of 6/30/22	$ 3,844,576
Charges for the Fiscal Year:	
Service Cost	269,927
Interest on the Total OPEB Liability	149,671
Difference Between Expected and Actual Experience	(9,102)
Changes in Assumptions/Inputs	165,687
Change in Benefit Terms	-
Benefit Payments	(116,751)
Administrative Expense	-
Net Changes	459,432
Balance at 6/30/23	4,304,008

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.86%) or 1 percentage point higher (4.86%) than the current discount rate:

	Decrease 2.86%	Discount Rate 3.86%	Decrease 4.86%
Total OPEB Liability	4,383,264	4,304,008	3,617,003

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trends Rates. The following tables presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (2.38 percent increasing to 4 percent) or 1 percentage point higher (4.38 percent increasing to 6 percent) than the current healthcare cost trend rates:

	1% Decrease (2.38% increasing to 4%)	Healthcare cost Trend rate (3.38% increasing to 5%)	1% Increase (4.38% increasing to 6%)
Total OPEB Liability	3,578,506	4,304,008	4,467,155

OPEB Expense and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2023, the District recognized OPEB expense of $199,264. At June 30, 2023, the District reported deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows	Deferred Inflows
Differences between actual and expected experience	$ 395,153	$ 598,055
Changes of assumptions or other inputs	290,574	987,068
Employer amounts for OPEB subsequent to measurement date	-	-
Total	$ 685,727	$ 1,585,123

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

Fiscal Year Ending June 30	Amount
2024	(220,334)
2025	220,288
2026	(220,060)
2027	(220,060)
2028	(40,524)
Thereafter	21,871
Total	$ (458,819)

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 - Food Services	Special Revenue - Federal Education Stabilization Funds	Capital Projects - Public Education Capital Outlay (PECO)	Nonmajor Governmental Funds	Total Governmental Funds
$ 443,293	$ 8,265	$ 1,533,073	$ 393,655	$ 33,411	$ 2,411,698

G. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; pandemics; and natural disasters. The Baker County District School Board is a member of the North East Florida Educational Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Putnam County District School Board serves as fiscal agent for the Consortium.

The Board contracted with commercial insurance companies to provide employee group health insurance and a hospital indemnity plan. In addition, the Board has established self-insurance plans to provide District employees with supplemental dental, disability, and vision coverage. The dental plan is for District employees and retirees, and their dependents, and the disability and vision plans are for District employees. The plans are administered through an internal service fund. Under the dental and vision plans, the Board contributes employee premiums as a fringe benefit. Employee dependent coverage and other coverage for retirees and their dependents are by prepaid premium.

The claims liability of $25,659 is reported in the internal service fund at June 30, 2023, 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
2021-22	33,310	328,585	(332,898)	28,997
2022-23	28,997	341,729	(345,067)	25,659

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

H. Long-Term Liabilities

1. Special Facilities Construction Account Payable

The liability at June 30, 2023, of $6,215,395 represents the amount of the Special Facilities Construction Account allocation expected to be replaced by other District capital outlay sources that are committed under Section 1013.64, Florida Statutes, for funding specific construction needs. The liability is expected to be retired by the close of the 2023-24 fiscal year.

2. 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					
Special Facilities Construction Account Payable	5,739,952.44	475,443.02		6,215,395.46	6,215,395.46
Compensated Absences Payable	3,973,629.08	513,014.71	438,510.79	4,048,133.00	400,000.00
Pension Payable	14,197,065.00	18,084,699.00	1,335,526.00	30,946,238.00	8,854.00
Other Postemployment Benefits Payable (Note 1)	3,844,576.00	585,285.00	125,853.00	4,304,008.00	116,751.00
Total Governmental Activities	27,755,222.52	19,658,441.73	1,899,889.79	45,513,774.46	6,741,000.46

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in the Fund Balance Policies note disclosure, fund balances may be classified as follows:

- **Nonspendable Fund Balance**. Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance**. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance**. The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

J. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund Receivables	Interfund Payables
Major:		
General	$ 644,938.75	$ 27,219.74
Special Revenue:		
Food Services	27,219.16	26,987.72
Federal Education Stabilization Fund		356,416.93
Capital Projects:		
Public Education Capital Outlay	14,874.10	
Nonmajor Governmental	7,167.04	283,574.66
Total	$ 694,199.05	$ 694,199.05

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 2022-23 fiscal year:

Source	Amount
Florida Education Finance Program	$ 29,086,583.00
Categorical Educational Program - Class Size Reduction	4,607,720.00
Voluntary PreKindergarten Program	458,180.59
Special Facilities Construction Account (Public Education Capital Outlay)	4,798,423.98
Motor Vehicle License Tax (Capital Outlay and Debt Service)	168,084.28
Workforce Development Program	191,852.00
Miscellaneous	866,400.08
Total	$ 40,177,243.93

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 2022 tax roll for the 2022-23 fiscal year:

GENERAL FUND	Millages	Taxes Levied
Nonvoted School Tax:		
Required Local Effort	3.231	$ 4,534,888.00
Basic Discretionary Local Effort	0.748	$ 1,049,860.00
CAPITAL PROJECTS FUNDS		
Nonvoted Tax:		
Local Capital Improvements	1.500	$ 2,105,334.00
Total	5.479	$ 7,690,082.00

L. Interfund Transfers

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

Funds	Interfund	
	Transfers In	Transfers Out
Major:		
General Fund	$ 75,271	
Capital Projects:		
Public Education Capital Outlay	7,232,088	
Non-Major Governmental		7,307,359
Total	$ 7,307,359	$ 7,307,359

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

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	269,927	318,130	205,992	199,992	194,167	183,022
Interest	149,671	76,085	89,919	158,937	152,903	147,204
Difference between expected and actual experience	(9,102)	502,824	(205,657)	(896,342)	-	(2,143)
Changes of assumptions or other inputs	165,687	(640,828)	225,068	(943,902)		
Benefit Payments	(116,751)	(112,595)	(157,081)	(147,771)	(155,701)	(142,845)
Net Change in total OPEB liability	459,432	143,616	158,241	(1,629,086)	191,369	185,238
Total OPEB Liability - beginning	3,844,575	3,700,959	3,542,718	5,171,804	4,980,435	4,795,198
Total OPEB Liability - ending	4,304,007	3,844,575	3,700,959	3,542,718	5,171,804	4,980,436
Covered-Employee Payroll	24,523,270	23,948,506	25,470,686	24,873,717	21,414,004	21,309,863
Total OPEB Liabiity as a percentage of covered-employee payroll	17.6%	16.1%	14.5%	14.2%	24.2%	23.4%

OTHER REQUIRED SUPPLEMENTARY INFORMATION

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the FRS net pension liability	0.060991435%	0.061015349%	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	$ 22,693,715	$ 4,609,016	$ 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	$ 29,517,034	$ 28,394,838	$ 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	76.88%	16.23%	89.26%	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	96.20%	96.40%	78.85%	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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	$ 2,913,863	$ 2,625,277	$ 2,433,513	$ 1,924,579	$ 1,760,907	$ 1,627,608	$ 1,491,438	$ 1,460,215	$ 1,616,402	$ 1,505,976
FRS contributions in relation to the contractually required contribution	(2,913,863)	(2,625,277)	(2,433,513)	(1,924,579)	(1,760,907)	(1,619,884)	(1,491,438)	(1,460,215)	(1,616,402)	(1,505,976)
FRS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$29,517,034	$ 28,394,838	$ 27,681,145	$ 27,073,591	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
FRS contributions as a percentage of covered-employee payroll	9.87%	9.25%	8.79%	7.11%	6.80%	6.45%	5.98%	5.93%	6.58%	6.11%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan (1)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the HIS net pension liability	0.077915753%	0.078164483%	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	$ 8,252,523	$ 9,588,049	$ 9,519,778	$ 8,660,643	$ 8,138,107	$ 8,366,401	$ 9,284,629	$ 8,258,365	$ 7,753,431	$ 7,172,499
District's covered-employee payroll	$ 29,517,034	$ 28,394,838	$ 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	27.96%	33.77%	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	4.81%	3.56%	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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required HIS contribution	$ 489,983	$ 471,354	$ 459,507	$ 449,422	$ 429,812	$ 416,976	$ 414,099	$ 408,334	$ 309,544	$ 284,064
HIS contributions in relation to the contractually required contribution	(489,983)	(471,354)	(459,507)	(449,422)	(429,812)	(416,976)	(414,099)	(408,334)	(309,544)	(284,064)
HIS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 29,517,034	$ 28,394,838	$ 27,681,145	$ 27,073,591	$ 25,889,354	$ 25,113,507	$ 24,942,106	$ 24,639,158	$ 24,583,936	$ 24,643,809
HIS contributions as a percentage of covered-employee payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

1. **Budgetary Basis of Accounting**

   The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

   - Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
   - Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
   - Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
   - Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

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

   No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay benefits.

   Changes of Assumptions. The discount rate used to determine total OPEB liability was increased from 3.69 percent to 3.86 percent.

3. **Schedule on Net pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan**

   Changes of Assumptions. The long-term expected rate of return changed from 6.8 percent in the prior year to 6.7 percent.

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 increased from 2.16 percent to 3.54 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, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	65,000.00	53,522.18	53,522.18	0.00
Federal Through State and Local	3200	191,000.00	267,948.57	608,274.48	340,325.91
State Sources	3300	34,266,125.00	36,394,786.54	35,169,254.67	(1,225,531.87)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,584,746.00	5,727,734.83	5,727,734.83	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		938,590.00	1,109,859.77	1,109,859.77	0.00
Total Local Sources	3400	6,523,336.00	6,837,594.60	6,837,594.60	0.00
Total Revenues		41,045,461.00	43,553,851.89	42,668,645.93	(885,205.96)
EXPENDITURES					
Current:					
Instruction	5000	24,997,432.00	24,667,432.00	24,647,700.97	19,731.03
Student Support Services	6100	2,850,440.00	2,620,440.00	2,600,769.14	19,670.86
Instructional Media Services	6200	627,940.00	542,940.00	517,928.86	25,011.14
Instruction and Curriculum Development Services	6300	687,006.00	714,006.00	709,377.60	4,628.40
Instructional Staff Training Services	6400	207,110.00	207,110.00	192,809.62	14,300.38
Instruction-Related Technology	6500	348,100.00	348,100.00	296,092.66	52,007.34
Board	7100	425,450.00	475,450.00	469,175.81	6,274.19
General Administration	7200	340,025.00	355,025.00	329,602.96	25,422.04
School Administration	7300	2,435,900.00	2,305,900.00	2,279,904.04	25,995.96
Facilities Acquisition and Construction	7410	75,275.00	225,275.00	223,465.30	1,809.70
Fiscal Services	7500	805,050.00	805,050.00	796,039.04	9,010.96
Food Services	7600	5,000.00	13,000.00	37,212.21	(24,212.21)
Central Services	7700	549,850.00	549,850.00	531,151.31	18,698.69
Student Transportation Services	7800	2,759,665.00	2,759,665.00	2,722,383.40	37,281.60
Operation of Plant	7900	4,530,341.00	4,980,341.00	4,937,855.51	42,485.49
Maintenance of Plant	8100	1,180,000.00	1,135,000.00	1,110,894.37	24,105.63
Administrative Technology Services	8200	800,036.82	920,036.82	864,365.78	55,671.04
Community Services	9100	295,488.00	295,488.00	259,703.55	35,784.45
Debt Service: (Function 9200)					
Redemption of Principal	710	60,000.00	60,000.00	0.00	60,000.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			93,176.00	(93,176.00)
Total Expenditures		43,980,108.82	43,980,108.82	43,619,608.13	360,500.69
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,934,647.82)	(426,256.93)	(950,962.20)	(524,705.27)
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		75,271.00	75,271.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	75,271.00	75,271.00	0.00
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		(2,934,647.82)	(350,985.93)	(875,691.20)	(524,705.27)
Fund Balances, July 1, 2022	2800	8,352,147.82	8,703,132.93	8,352,147.82	(350,985.11)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	5,417,500.00	8,352,147.00	7,476,456.62	(875,690.38)

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2023

	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	2,900,000.00	3,325,025.53	3,389,867.96	64,842.43
State Sources	3300	40,000.00	40,000.00	41,481.00	1,481.00
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	85,000.00	85,000.00	14,709.02	(70,290.98)
Impact Fees	3496			0.00	0.00
Other Local Revenue		7,000.00	7,000.00	15,809.97	8,809.97
Total Local Sources	3400	92,000.00	92,000.00	30,518.99	(61,481.01)
Total Revenues		3,032,000.00	3,457,025.53	3,461,867.95	4,842.42
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	3,519,949.00	3,524,949.00	3,491,898.98	33,050.02
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			7,500.00	(7,500.00)
Total Expenditures		3,519,949.00	3,524,949.00	3,499,398.98	25,550.02
Excess (Deficiency) of Revenues Over (Under) Expenditures		(487,949.00)	(67,923.47)	(37,531.03)	30,392.44
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		(487,949.00)	(67,923.47)	(37,531.03)	30,392.44
Fund Balances, July 1, 2022	2800	1,890,566.16	1,958,489.63	1,890,566.16	(67,923.47)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	1,402,617.16	1,890,566.16	1,853,035.13	(37,531.03)

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR
For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
For the Fiscal Year Ended June 30, 2023

	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	10,593,100.00	10,671,363.92	5,785,551.06	(4,885,812.86)
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		10,593,100.00	10,671,363.92	5,785,551.06	(4,885,812.86)
EXPENDITURES					
Current:					
Instruction	5000	2,489,939.00	2,834,996.76	2,083,957.18	751,039.58
Student Support Services	6100	534,653.00	534,473.95	135,287.01	399,186.94
Instructional Media Services	6200	40,000.00	31,174.98	31,174.98	0.00
Instruction and Curriculum Development Services	6300	192,646.00	180,646.00	97,008.97	83,637.03
Instructional Staff Training Services	6400	15,783.00	41,990.00	31,876.99	10,113.01
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	282,304.00	171,029.09	47,143.90	123,885.19
School Administration	7300	6,285.00	6,285.00	2,907.33	3,377.67
Facilities Acquisition and Construction	7410	5,199,944.00	5,126,997.89	3,095,631.29	2,031,366.60
Fiscal Services	7500	228,486.00	228,486.00	64,840.52	163,645.48
Food Services	7600	22,008.00	22,008.00	21,670.18	337.82
Central Services	7700	38,197.00	38,197.00	0.00	38,197.00
Student Transportation Services	7800	1,470,171.00	1,383,814.00	95,578.68	1,288,235.32
Operation of Plant	7900	64,919.00	63,500.25	39,727.77	23,772.48
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	7,765.00	7,765.00	286.00	7,479.00
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			38,460.26	(38,460.26)
Total Expenditures		10,593,100.00	10,671,363.92	5,785,551.06	4,885,812.86
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR
For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	0.00	225,346.33	1,043,005.19	1,268,351.52
Investments	1160	0.00	4,210.70	0.00	4,210.70
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	116,106.84	0.00	116,106.84
Due From Budgetary Funds	1141	0.00	0.58	0.00	0.58
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		0.00	345,664.45	1,043,005.19	1,388,669.64
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	345,664.45	1,043,005.19	1,388,669.64
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
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	81,070.49	0.00	81,070.49
Accounts Payable	2120	0.00	3,059.86	0.00	3,059.86
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 Budgetary Funds	2161	0.00	261,534.10	0.00	261,534.10
Due to Internal Funds	2162	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
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
Total Liabilities		0.00	345,664.45	0.00	345,664.45
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	1,043,005.19	1,043,005.19
Total Restricted Fund Balances	2720	0.00	0.00	1,043,005.19	1,043,005.19
Committed to:					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	1,043,005.19	1,043,005.19
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	345,664.45	1,043,005.19	1,388,669.64

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	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	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	0.00
Investments	1160	0.00	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	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Total Assets		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
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Due to Internal Funds	2162	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
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00
Total Liabilities		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
Deferred Revenues	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
FUND BALANCES				
Nonspendable:				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
Restricted for:				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		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 BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	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	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Capital Projects Funds Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	167,693.73	382,994.36	0.00	78,195.76	0.00
Investments	1160	0.00	49,988.81	0.00	1,759.75	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	200.78	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	1,343.69	0.00	0.00	5,822.77	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		169,238.20	432,983.17	0.00	85,778.28	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		169,238.20	432,983.17	0.00	85,778.28	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	29.11	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	22,040.56	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		29.11	22,040.56	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	169,209.09	410,942.61	0.00	85,778.28	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	169,209.09	410,942.61	0.00	85,778.28	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	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	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	169,209.09	410,942.61	0.00	85,778.28	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		169,238.20	432,983.17	0.00	85,778.28	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 BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	628,883.85
Investments	1160	51,748.56
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	0.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	200.78
Due From Budgetary Funds	1141	7,166.46
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Long-Term Investments	1460	0.00
Total Assets		687,999.65
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources		687,999.65
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
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
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	29.11
Due to Budgetary Funds	2161	22,040.56
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenues	2410	0.00
Unavailable Revenues	2410	0.00
Total Liabilities		22,069.67
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	0.00
Total Deferred Inflows of Resources		0.00
FUND BALANCES		
Nonspendable:		
Inventory	2711	0.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	0.00
Restricted for:		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	0.00
Capital Projects	2726	665,929.98
Restricted for _____	2729	0.00
Restricted for _____	2729	0.00
Total Restricted Fund Balances	2720	665,929.98
Committed to:		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
Total Committed Fund Balances	2730	0.00
Assigned to:		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for _____	2749	0.00
Assigned for _____	2749	0.00
Total Assigned Fund Balances	2740	0.00
Total Unassigned Fund Balances	2750	0.00
Total Fund Balances	2700	665,929.98
Total Liabilities, Deferred Inflows of Resources and Fund Balances		687,999.65

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	1,897,235.37
Investments	1160	0.00	55,959.26
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	0.00	116,307.62
Due From Budgetary Funds	1141	0.00	7,167.04
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	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		0.00	2,076,669.29
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		0.00	2,076,669.29
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	81,070.49
Accounts Payable	2120	0.00	3,059.86
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	29.11
Due to Budgetary Funds	2161	0.00	283,574.66
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 Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	367,734.12
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			
Nonspendable:			
Inventory	2711	0.00	0.00
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	0.00	0.00
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	665,929.98
Restricted for _____	2729	0.00	0.00
Restricted for _____	2729	0.00	1,043,005.19
Total Restricted Fund Balances	2720	0.00	1,708,935.17
Committed to:			
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
Assigned to:			
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 _____	2749	0.00	0.00
Assigned for _____	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00
Total Fund Balances	2700	0.00	1,708,935.17
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	2,076,669.29

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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	3,154,482.45	0.00	3,154,482.45
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	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
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	1,415,662.67	1,415,662.67
Total Local Sources	3400	0.00	0.00	1,415,662.67	1,415,662.67
Total Revenues		0.00	3,154,482.45	1,415,662.67	4,570,145.12
EXPENDITURES					
Current:					
Instruction	5000	0.00	1,926,941.53	1,415,987.68	3,342,929.21
Student Support Services	6100	0.00	267,801.05	0.00	267,801.05
Instructional Media Services	6200	0.00	570.01	0.00	570.01
Instruction and Curriculum Development Services	6300	0.00	409,962.44	0.00	409,962.44
Instructional Staff Training Services	6400	0.00	285,472.46	0.00	285,472.46
Instruction-Related Technology	6500	0.00	14,165.77	0.00	14,165.77
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	164,221.42	0.00	164,221.42
School Administration	7300	0.00	4,790.00	0.00	4,790.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	22,130.03	0.00	22,130.03
Student Transportation Services	7800	0.00	58,427.74	0.00	58,427.74
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		0.00	3,154,482.45	1,415,987.68	4,570,470.13
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(325.01)	(325.01)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	(325.01)	(325.01)
Fund Balances, July 1, 2022	2800	0.00	0.00	1,043,330.20	1,043,330.20
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	1,043,005.19	1,043,005.19

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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	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
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Capital Projects Funds Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	168,084.28	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	2,159,075.89	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	266,725.55	0.00
Other Local Revenue		1,343.69	15,766.47	0.00	5,822.77	0.00
Total Local Sources	3400	1,343.69	2,174,842.36	0.00	272,548.32	0.00
Total Revenues		169,427.97	2,174,842.36	0.00	272,548.32	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	203.27	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	13,250.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		203.27	0.00	0.00	13,250.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		169,224.70	2,174,842.36	0.00	259,298.32	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(329,447.00)	(5,365,926.37)	0.00	(1,611,986.08)	0.00
Total Other Financing Sources (Uses)		(329,447.00)	(5,365,926.37)	0.00	(1,611,986.08)	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(160,222.30)	(3,191,084.01)	0.00	(1,352,687.76)	0.00
Fund Balances, July 1, 2022	2800	329,431.39	3,602,026.62	0.00	1,363,195.04	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	75,271.00	0.00
Fund Balances, June 30, 2023	2700	169,209.09	410,942.61	0.00	85,778.28	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 REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	168,084.28
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	2,159,075.89
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	266,725.55
Other Local Revenue		22,932.93
Total Local Sources	3400	2,448,734.37
Total Revenues		2,616,818.65
EXPENDITURES		
Current:		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
Debt Service: (Function 9200)		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	203.27
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	13,250.00
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	0.00
Total Expenditures		13,453.27
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,603,365.38
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(7,307,359.45)
Total Other Financing Sources (Uses)		(7,307,359.45)
SPECIAL ITEMS _____		0.00
EXTRAORDINARY ITEMS _____		0.00
Net Change in Fund Balances		(4,703,994.07)
Fund Balances, July 1, 2022	2800	5,294,653.05
Adjustments to Fund Balances	2891	75,271.00
Fund Balances, June 30, 2023	2700	665,929.98

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	3,154,482.45
State Sources	3300	0.00	168,084.28
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	2,159,075.89
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00
Impact Fees	3496	0.00	266,725.55
Other Local Revenue		0.00	1,438,595.60
Total Local Sources	3400	0.00	3,864,397.04
Total Revenues		0.00	7,186,963.77
EXPENDITURES			
Current:			
Instruction	5000	0.00	3,342,929.21
Student Support Services	6100	0.00	267,801.05
Instructional Media Services	6200	0.00	570.01
Instruction and Curriculum Development Services	6300	0.00	409,962.44
Instructional Staff Training Services	6400	0.00	285,472.46
Instruction-Related Technology	6500	0.00	14,165.77
Board	7100	0.00	0.00
General Administration	7200	0.00	164,221.42
School Administration	7300	0.00	4,790.00
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services	7700	0.00	22,130.03
Student Transportation Services	7800	0.00	58,427.74
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)			
Redemption of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	203.27
Other Debt Service	791	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	13,250.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	0.00
Total Expenditures		0.00	4,583,923.40
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	2,603,040.37
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
Proceeds from Special Facility Construction Account	3770	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	(7,307,359.45)
Total Other Financing Sources (Uses)		0.00	(7,307,359.45)
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	(4,704,319.08)
Fund Balances, July 1, 2022	2800	0.00	6,337,983.25
Adjustments to Fund Balances	2891	0.00	75,271.00
Fund Balances, June 30, 2023	2700	0.00	1,708,935.17

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND _____
For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
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
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____					0.00
EXTRAORDINARY ITEMS _____					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND _____
For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
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
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS _____					0.00
EXTRAORDINARY ITEMS _____					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2023

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
Current assets:									
Cash and Cash Equivalents	1110	1,180,601.05	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets		1,180,601.05	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Noncurrent assets:									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		1,180,601.05	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current liabilities:									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	25,659.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		25,659.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
Long-term liabilities:									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		25,659.00	0.00	0.00	0.00	0.00	0.00	0.00	25,659.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	1,154,942.05	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05
Total Net Position		1,154,942.05	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05

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

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, 2023

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	367,786.99	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		367,786.99	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	341,729.11	0.00	0.00	0.00	0.00	0.00	0.00	341,729.11
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		341,729.11	0.00	0.00	0.00	0.00	0.00	0.00	341,729.11
Operating Income (Loss)		26,057.88	0.00	0.00	0.00	0.00	0.00	0.00	26,057.88
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	9,681.28	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		9,681.28	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Income (Loss) Before Operating Transfers		35,739.16	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		35,739.16	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
Net Position, July 1, 2022	2880	1,119,202.89	0.00	0.00	0.00	0.00	0.00	0.00	1,119,202.89
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	1,154,942.05	0.00	0.00	0.00	0.00	0.00	0.00	1,154,942.05

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2023

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	367,786.99	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(345,067.11)	0.00	0.00	0.00	0.00	0.00	0.00	(345,067.11)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	22,719.88	0.00	0.00	0.00	0.00	0.00	0.00	22,719.88
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	9,681.28	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	9,681.28	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Net increase (decrease) in cash and cash equivalents	32,401.16	0.00	0.00	0.00	0.00	0.00	0.00	32,401.16
Cash and cash equivalents - July 1, 2022	1,148,199.89	0.00	0.00	0.00	0.00	0.00	0.00	1,148,199.89
Cash and cash equivalents - June 30, 2023	1,180,601.05	0.00	0.00	0.00	0.00	0.00	0.00	1,180,601.05
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	26,057.88	0.00	0.00	0.00	0.00	0.00	0.00	26,057.88
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(3,338.00)	0.00	0.00	0.00	0.00	0.00	0.00	(3,338.00)
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(3,338.00)	0.00	0.00	0.00	0.00	0.00	0.00	(3,338.00)
Net cash provided (used) by operating activities	22,719.88	0.00	0.00	0.00	0.00	0.00	0.00	22,719.88
Noncash investing, capital and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

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, 2023

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2023, 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 5, 2023 (date).

_____
Signature of District School Superintendent

SEPTEMBER 5, 2023
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, 2023

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	53,522.18
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	53,522.18
Federal Through State and Local:		
Medicaid	3202	105,448.92
National Forest Funds	3255	81,780.83
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	421,044.73
Total Federal Through State and Local	3200	608,274.48
State:		
Florida Education Finance Program (FEFP)	3310	29,086,583.00
Workforce Development	3315	185,285.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	6,567.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,515.89
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	58,049.34
State License Tax	3343	15,576.88
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	4,607,720.00
Florida School Recognition Funds	3361	287,564.00
Voluntary Prekindergarten Program	3371	458,180.59
Preschool Projects	3372	46,043.41
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	159,669.56
Total State	3300	35,169,254.67
Local:		
District School Taxes	3411	5,727,734.83
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	6,881.24
Interest on Investments	3431	112,807.91
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	23,359.06
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	4,580.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	9,217.05
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	258.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,554.00
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	271,197.75
School-Age Child Care Fees	3473	276,212.06
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	208,016.35
Other Miscellaneous Local Sources	3495	102,025.73
Refunds of Prior Year's Expenditures	3497	4,144.16
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	89,606.46
Total Local	3400	6,837,594.60
Total Revenues	3000	42,668,645.93

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, 2023

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	16,789,228.08	5,295,199.37	561,483.52	1,195.79	716,696.42	354,176.67	929,721.12	24,647,700.97
Student Support Services	6100	1,996,855.93	560,643.58	2,071.54		17,975.60	4,618.22	18,604.27	2,600,769.14
Instructional Media Services	6200	350,042.99	140,948.57	79.00		2,434.38	14,326.53	10,097.39	517,928.86
Instruction and Curriculum Development Services	6300	520,089.33	185,556.84	2,921.28		625.55	124.60	60.00	709,377.60
Instructional Staff Training Services	6400	119,970.89	34,114.95	36,404.79		897.54		1,421.45	192,809.62
Instruction-Related Technology	6500	200,534.64	71,374.02	24,184.00					296,092.66
Board	7100	157,089.38	204,869.01	72,839.76		1,085.65	7,271.76	26,020.25	469,175.81
General Administration	7200	216,817.40	52,905.05	38,931.05		3,276.79	1,361.81	16,310.86	329,602.96
School Administration	7300	1,712,214.27	546,346.67	4,193.57		11,780.50	4,239.12	1,129.91	2,279,904.04
Facilities Acquisition and Construction	7410					8,484.69	214,980.61		223,465.30
Fiscal Services	7500	544,188.64	203,694.97	41,452.77		3,738.79	2,443.87	520.00	796,039.04
Food Services	7600	6,913.88	30,298.33						37,212.21
Central Services	7700	232,801.85	73,673.34	106,694.06		111,720.94	426.37	5,834.75	531,151.31
Student Transportation Services	7800	1,576,643.01	527,998.46	33,026.91	353,897.83	139,826.24	13,786.09	77,204.86	2,722,383.40
Operation of Plant	7900	1,539,739.46	686,583.71	824,488.22	1,129,525.68	126,526.80	6,529.24	624,462.40	4,937,855.51
Maintenance of Plant	8100	507,930.50	149,887.73	204,246.38		230,134.63	16,635.53	2,059.60	1,110,894.37
Administrative Technology Services	8200	175,366.10	53,012.67	402,884.12		4,884.19	227,268.70	950.00	864,365.78
Community Services	9100	142,027.96	35,650.59	430.00		16,951.26		64,643.74	259,703.55
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						93,176.00		93,176.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		26,788,454.31	8,852,757.86	2,356,330.97	1,484,619.30	1,397,039.97	961,365.12	1,779,040.60	43,619,608.13
Excess (Deficiency) of Revenues Over Expenditures									(950,962.20)

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2023

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	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	75,271.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	75,271.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		75,271.00
Net Change In Fund Balance		(875,691.20)
Fund Balance, July 1, 2022	2800	8,352,147.82
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	169,512.05
Restricted Fund Balance	2720	2,778,292.39
Committed Fund Balance	2730	
Assigned Fund Balance	2740	573,921.95
Unassigned Fund Balance	2750	3,954,730.23
Total Fund Balances, June 30, 2023	2700	7,476,456.62

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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, 2023

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,083,593.59
School Breakfast Reimbursement	3262	689,511.63
Afterschool Snack Reimbursement	3263	24,781.68
Child Care Food Program	3264	
USDA-Donated Commodities	3265	279,618.45
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	53,372.20
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	258,990.41
Total Federal Through State and Local	3200	3,389,867.96
State:		
School Breakfast Supplement	3337	18,454.00
School Lunch Supplement	3338	23,027.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	41,481.00
Local:		
Interest on Investments	3431	14,769.04
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	595.50
Adult Breakfasts/Lunches	3453	11,315.62
Student and Adult á la Carte Fees	3454	1,356.10
Student Snacks	3455	1,441.80
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	882.01
Refunds of Prior Year's Expenditures	3497	158.92
Total Local	3400	30,518.99
Total Revenues	3000	3,461,867.95

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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, 2023

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	935,659.82
Employee Benefits	200	324,788.43
Purchased Services	300	99,173.06
Energy Services	400	7,510.37
Materials and Supplies	500	2,005,345.43
Capital Outlay	600	699.99
Other	700	118,721.88
Other Capital Outlay (Function 9300)	600	7,500.00
Total Expenditures		3,499,398.98
Excess (Deficiency) of Revenues Over Expenditures		(37,531.03)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(37,531.03)
Fund Balance, July 1, 2022	2800	1,890,566.16
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,853,035.13
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	1,853,035.13

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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, 2023

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	101,300.52
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,211,237.98
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	273,351.66
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,260,869.94
Teacher and Principal Training and Recruiting - Title II, Part A	3225	210,615.42
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	86,655.23
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	10,451.70
Total Federal Through State and Local	3200	3,154,482.45
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	3,154,482.45

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EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,154,272.88	349,806.25	124,941.22		182,627.10	57,556.09	57,737.99	1,926,941.53
Student Support Services	6100	199,256.38	54,391.60	2,705.61		11,447.46			267,801.05
Instructional Media Services	6200	476.76	93.25						570.01
Instruction and Curriculum Development Services	6300	289,580.36	73,263.14	46,368.94				750.00	409,962.44
Instructional Staff Training Services	6400	208,680.39	54,027.60	6,408.82		4,987.84		11,367.81	285,472.46
Instruction-Related Technology	6500	12,306.54	1,859.23						14,165.77
Board	7100								0.00
General Administration	7200							164,221.42	164,221.42
School Administration	7300			4,790.00					4,790.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	97.50	19.07	19,888.35				2,125.11	22,130.03
Student Transportation Services	7800	44,367.19	14,060.55						58,427.74
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		1,909,038.00	547,520.69	205,102.94	0.00	199,062.40	57,556.09	236,202.33	3,154,482.45
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	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
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2023

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REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	1,483.10		2,334,184.82		3,310,060.25	139,822.89	5,785,551.06
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	1,483.10	0.00	2,334,184.82	0.00	3,310,060.25	139,822.89	5,785,551.06
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	1,483.10	0.00	2,334,184.82	0.00	3,310,060.25	139,822.89	5,785,551.06

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 9
Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,483.10			1,483.10
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,483.10	0.00	0.00	1,483.10
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	52,125.43	11,123.98	110,726.10		84,434.54	453,862.61	7,198.00	719,470.66
Student Support Services	6100					1,883.95			1,883.95
Instructional Media Services	6200						31,174.98		31,174.98
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							7,114.09	7,114.09
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						1,562,143.89		1,562,143.89
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			12,397.25					12,397.25
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		52,125.43	11,123.98	123,123.35	0.00	86,318.49	2,047,181.48	14,312.09	2,334,184.82
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 13
Fund 445

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	468,945.02	121,401.75	86,195.54		485,744.93	153,524.99	8,098.07	1,323,910.30
Student Support Services	6100	95,396.56	26,813.06	1,918.80		7,063.60			131,192.02
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	1,086.25	212.47						1,298.72
Instructional Staff Training Services	6400	3,311.55	651.96	23,500.00		1,368.18		777.00	29,608.69
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200						9,723.63	30,052.00	39,775.63
School Administration	7300	2,400.86	506.47						2,907.33
Facilities Acquisition and Construction	7410						1,533,487.40		1,533,487.40
Fiscal Services	7500	48,910.36	15,930.16						64,840.52
Food Services	7600	2,389.06	504.70			18,776.42			21,670.18
Central Services	7700								0.00
Student Transportation Services	7800	43,090.69	9,872.81		20,162.00			22,453.18	95,578.68
Operation of Plant	7900	4,827.26	1,400.26			21,103.00			27,330.52
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						38,460.26		38,460.26
Total Expenditures		670,357.61	177,293.64	111,614.34	20,162.00	534,056.13	1,735,196.28	61,380.25	3,310,060.25
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2022	2800	0.00							
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	4,332.42	836.24	16,461.59		1,578.87	15,818.00	66.00	39,093.12
Student Support Services	6100	1,109.53	217.03			429.48		455.00	2,211.04
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			95,710.25					95,710.25
Instructional Staff Training Services	6400	1,000.00	73.30	900.00				295.00	2,268.30
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							254.18	254.18
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			286.00					286.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		6,441.95	1,126.57	113,357.84	0.00	2,008.35	15,818.00	1,070.18	139,822.89
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2023

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	9,997.66
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,405,665.01
Total Local	3400	1,415,662.67
Total Revenues	3000	1,415,662.67

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,415,987.68			1,415,987.68
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,415,987.68	0.00	0.00	1,415,987.68
Excess (Deficiency) of Revenues over Expenditures									(325.01)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(325.01)
Fund Balance, July 1, 2022	2800	1,043,330.20
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,043,005.19
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	1,043,005.19

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-6
FDOE Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								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
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 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
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2022	2800								0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						165,210.11					165,210.11
Interest on Undistributed CO&DS	3325						2,874.17					2,874.17
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				4,798,423.98							4,798,423.98
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	4,798,423.98	0.00	168,084.28	0.00	0.00	0.00	0.00	4,966,508.26
Local:												
District Local Capital Improvement Tax	3413							2,159,075.89				2,159,075.89
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				14,874.10		1,343.69	15,766.47		5,822.77		37,807.03
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				1.43							1.43
Impact Fees	3496									266,725.55		266,725.55
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	14,875.53	0.00	1,343.69	2,174,842.36	0.00	272,548.32	0.00	2,463,609.90
Total Revenues	3000	0.00	0.00	0.00	4,813,299.51	0.00	169,427.97	2,174,842.36	0.00	272,548.32	0.00	7,430,118.16
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610				122,048.28							122,048.28
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				7,657,032.75							7,657,032.75
Furniture, Fixtures and Equipment	640				1,683,050.40							1,683,050.40
Motor Vehicles (Including Buses)	650											0.00
Land	660									13,250.00		13,250.00
Improvements Other Than Buildings	670				6,558.01							6,558.01
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						203.27					203.27
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	9,468,689.44	0.00	203.27	0.00	0.00	13,250.00	0.00	9,482,142.71
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(4,655,389.93)	0.00	169,224.70	2,174,842.36	0.00	259,298.32	0.00	(2,052,024.55)

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2023

Exhibit K-7
FDOE Page 18
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770				475,443.02							475,443.02
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650				7,232,088.45							7,232,088.45
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	7,232,088.45	0.00	0.00	0.00	0.00	0.00	0.00	7,232,088.45
Transfers Out: (Function 9700)												
To General Fund	910									(75,271.00)		(75,271.00)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950						(329,447.00)	(5,365,926.37)		(1,536,715.08)		(7,232,088.45)
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(329,447.00)	(5,365,926.37)	0.00	(1,611,986.08)	0.00	(7,307,359.45)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	7,707,531.47	0.00	(329,447.00)	(5,365,926.37)	0.00	(1,611,986.08)	0.00	400,172.02
Net Change in Fund Balances		0.00	0.00	0.00	3,052,141.54	0.00	(160,222.30)	(3,191,084.01)	0.00	(1,352,687.76)	0.00	(1,651,852.53)
Fund Balance, July 1, 2022	2800				376.50		329,431.39	3,602,026.62		1,363,195.04		5,295,029.55
Adjustments to Fund Balances	2891									75,271.00		75,271.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				3,052,518.04		169,209.09	410,942.61		85,778.28		3,718,448.02
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	3,052,518.04	0.00	169,209.09	410,942.61	0.00	85,778.28	0.00	3,718,448.02

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-8
FDOE Page 19
Fund 000

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2022	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-9
FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium **911**	Self-Insurance - Consortium **912**	Self-Insurance - Consortium **913**	Self-Insurance - Consortium **914**	ARRA - Consortium **915**	Other Enterprise Programs **921**	Other Enterprise Programs **922**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780								0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-10
FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance **711**	Self-Insurance **712**	Self-Insurance **713**	Self-Insurance **714**	Self-Insurance **715**	Consortium Programs **731**	Other Internal Service **791**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482	367,786.99							367,786.99
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		367,786.99	0.00	0.00	0.00	0.00	0.00	0.00	367,786.99
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	341,729.11							341,729.11
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		341,729.11	0.00	0.00	0.00	0.00	0.00	0.00	341,729.11
Operating Income (Loss)		26,057.88	0.00	0.00	0.00	0.00	0.00	0.00	26,057.88
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	9,681.28							9,681.28
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)		9,681.28	0.00	0.00	0.00	0.00	0.00	0.00	9,681.28
Income (Loss) Before Operating Transfers		35,739.16	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
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		35,739.16	0.00	0.00	0.00	0.00	0.00	0.00	35,739.16
Net Position, July 1, 2022	2880	1,119,202.89							1,119,202.89
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780	1,154,942.05							1,154,942.05

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2023

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2023

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	4,048,133.02		4,048,133.02				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	4,304,008.00		4,304,008.00				
Net Pension Liability	2365	30,946,238.00		30,946,238.00				
Estimated PECO Advance Payable	2370	6,215,395.46		6,215,395.46				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		45,513,774.48	0.00	45,513,774.48	0.00	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, 2023, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2023

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740			4,607,720.00	4,607,720.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	709,546.71			280,858.63		428,688.08
Florida School Recognition Funds (3361)	92040			287,564.00	287,564.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	633,271.35		363,950.00	460,777.11		536,444.24
Library Media (FEFP Earmark) [2]	90881	62,999.47		20,628.00	14,156.54		69,470.93
Mental Health Assistance (FEFP Earmark)	90280	64,283.53		318,049.00	278,474.80		103,857.73
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800			364,204.00	364,204.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			522,524.00	522,524.00		0.00
Student Transportation (FEFP Earmark)	90830			1,762,433.00	1,762,433.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			1,743,520.00	1,743,520.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			90,888.00	90,888.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			458,180.59	458,180.59		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."

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2023

FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	241,455.56				241,455.56
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	241,455.56				241,455.56
Natural Gas - All Functions	**411**					0.00
Natural Gas - ***Functions 7900 & 8100***	411					0.00
Bottled Gas - All Functions	**421**	6,045.03	7,510.37			13,555.40
Bottled Gas - ***Functions 7900 & 8100***	421	4,849.24				4,849.24
Electricity - All Functions	**430**	1,123,422.28				1,123,422.28
Electricity - ***Functions 7900 & 8100***	430	1,123,422.28				1,123,422.28
Heating Oil - All Functions	**440**					0.00
Heating Oil - ***Functions 7900 & 8100***	440					0.00
Gasoline - All Functions	**450**	28,868.98				28,868.98
Gasoline - ***Functions 7900 & 8100***	450					0.00
Diesel Fuel - All Functions	**460**	326,283.01			20,162.00	346,445.01
Diesel Fuel - ***Functions 7900 & 8100***	460	1,254.16				1,254.16
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,370,981.24	0.00	0.00	0.00	1,370,981.24
Total - All Functions		1,726,074.86	7,510.37	0.00	20,162.00	1,753,747.23
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	28,868.98				28,868.98
Diesel Fuel	460	325,028.85			20,162.00	345,190.85
Oil and Grease	540	14,724.38				14,724.38
Total		368,622.21		0.00	20,162.00	388,784.21

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

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 Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319	17,066.11				17,066.11
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	243,395.70	126,756.51	93,545.54		463,697.75
Telephone and Other Data Communication Services	379	47,199.47	398.45			47,597.92
Other Technology-Related Purchased Services	399		1,295.15			1,295.15
Technology-Related Materials and Supplies	5X9	27,918.94	8,517.21			36,436.15
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	522,235.83	26,188.30	198,591.77	166,687.50	913,703.40
Technology-Related Noncapitalized Fixtures and Equipment	649	7,952.68				7,952.68
Noncapitalized Software	692	539.99				539.99
Miscellaneous Technology-Related	799					0.00
Total		866,308.72	163,155.62	292,137.31	166,687.50	1,488,289.15

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	643	63,489.41	2,163.58	167,634.14	48,901.00	282,188.13
Technology-Related Capitalized Fixtures and Equipment	648	4,639.41		25,046.00		29,685.41
Capitalized Software	691		829.00			829.00
Total		68,128.82	2,992.58	192,680.14	48,901.00	312,702.54

* 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.

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	227,487.75
Food	570	1,422,996.83
Donated Foods	580	354,860.85

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	12,138,638.65	310,948.06	340,360.65	12,789,947.36
Basic Programs 101, 102 and 103 (Function 5100)	140	190,460.12			190,460.12
Basic Programs 101, 102 and 103 (Function 5100)	750	469,609.96	12,408.27	8,098.07	490,116.30
Total Basic Program Salaries		12,798,708.73	323,356.33	348,458.72	13,470,523.78
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,407,203.08	107,715.65	2,796.42	1,517,715.15
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	93,402.95			93,402.95
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	165,385.90	26,749.61		192,135.51
Total ESE Program Salaries		1,665,991.93	134,465.26	2,796.42	1,803,253.61
Career Program 300 (Function 5300)	120	1,077,884.71	47,841.74	2,015.08	1,127,741.53
Career Program 300 (Function 5300)	140	32,045.18			32,045.18
Career Program 300 (Function 5300)	750	124,431.24			124,431.24
Total Career Program Salaries		1,234,361.13	47,841.74	2,015.08	1,284,217.95
TOTAL		15,699,061.79	505,663.33	353,270.22	16,557,995.34

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	496,713.48	5,128.50	291,899.94	793,741.92

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:		105,448.92	105,448.92	
Expenditure Program or Activity:				
Exceptional Student Education			105,448.92	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			105,448.92	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2023		
Total Assets and Deferred Outflows of Resources	100	9,509,734.13
Total Liabilities and Deferred Inflows of Resources	100	2,033,277.51

DISTRICT SCHOOL BOARD OF BAKER COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2023

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	118,526.03	65,678.77			435.92	372.40	10,203.53	195,216.65
Student Support Services	6100	46,600.99	13,437.42					215.64	60,254.05
Instructional Media Services	6200	7,486.33	1,736.45					598.84	9,821.62
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	87.00	27.64						114.64
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	6,504.52	1,587.15	75.48					8,167.15
School Administration	7300	46,421.59	14,360.99					301.67	61,084.25
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	16,294.91	5,440.47	1,243.59		112.17	73.32	15.60	23,180.06
Food Services	7600								0.00
Central Services	7700	5,553.59	1,834.15						7,387.74
Student Transportation Services	7800								0.00
Operation of Plant	7900	43,373.18	16,735.52	1,811.65	14,652.54				76,572.89
Maintenance of Plant	8100	15,237.91	4,467.49	755.41				52.65	20,513.46
Administrative Technology Services	8200	2,642.42	635.04						3,277.46
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		308,728.47	125,941.09	3,886.13	14,652.54	548.09	445.72	11,387.93	465,589.97

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

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BAKER COUNTY SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	22002	$ 689,511.63
National School Lunch Program	10.555	22001, 22003	2,387,993.72
Summer Food Service Program for Children	10.559	21006, 21007, 22006, 22007	53,372.20
Total Child Nutrition Cluster			3,130,877.55
Forest Service Schools and Roads Cluster			
United States Department of Agriculture:			
Florida Department of Financial Services:			
Schools and Roads - Grants to States	10.665	None	81,780.83
Special Education Cluster			
United States Department of Education:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	1,158,336.94
Special Education - Preschool Grants	84.173	267	52,901.04
Total Special Education Cluster			1,211,237.98
Child Care and Development Cluster			
United States Department of Health and Human Services:			
Episcopal Children's Service			
Child Care and Development Block Grant	COVID-19, 93.575	None	340,325.91
Not Clustered			
United States Department of Agriculture			
Florida Department of Health:			
Child and Adult Care Food Program	10.558	A-5870	258,990.41
Total United States Department of Agriculture			258,990.41
United States Department of Defense			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	53,522.18
United States Department of Education			
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	273,351.66
Title I Grants to Local Educational Agencies	84.010	212	1,260,869.94
Career and Technical Education - Basic Grants to States	84.048	161	101,300.52
Rural Education	84.358	110	10,451.70
Supporting Effective Instruction State Grants	84.367	224	210,615.42
School Improvement Grants	84.377	126	
Student Support and Academic Enrichment Program	84.424	241	86,655.23
Education Stabilization Fund:	84.425		
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	2,972,498.06
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	2,813,053.00
Total Education Stabilization Fund	84.425		5,785,551.06
Total United States Department of Education			7,728,795.53
Total Expenditures of Federal Awards			$ 12,805,530.39

Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Columbia County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance – National School Lunch Program. Includes $279,618.45 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

AGENDA ITEM NO. 9.8

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE: September 5, 2023

SUBMITTED BY: Traci Wheeler - (259-6776)

ITEM TYPE: Assessment

AGENDA SECTION: **APPROVAL OF ITEMS FOR ACTION**

SUBJECT: Approval of the 2023-2024 Uniform Statewide Assessment Calendar.

ATTACHMENTS:
09.05.2023.Approval of 2023-2024 Uniform Statewide Assessment Calendar_T.Wheeler.pdf

Baker County Public Schools
Title I and Special Programs District Office
312 South Boulevard East
Macclenny, Florida 32063
(904) 259-6776

August 24, 2023

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

Dear Superintendent Raulerson,

I respectfully request that the attached 2023-2024 Uniform Statewide Assessment Calendar be placed on the School Board Meeting Agenda for board approval. According to Florida Statues, this calendar must be approved by the board, provided to the Florida Department of Education, and published on the district and school websites.

Please contact me if you have any questions or need additional information.

Thank you for your consideration of this request.

Sincerely,

Traci Wheeler

Traci Wheeler
Director of Accountability and Special Programs

2023–24 Uniform Statewide Assessment Calendar

According to Section 1008.22(7)(b), Florida Statutes (F.S.), and State Board of Education Rule 6A-1.094224, Florida Administrative Code (F.A.C), the uniform assessment calendar must be published on the Florida Department of Education (FDOE) website by January of each year for, at a minimum, the following two school years. Prior to posting, FDOE will complete sections 1 through 4 with the appropriate information.

Each school district must then complete the uniform calendar with district-required assessment information, publish the calendar to the district website, and provide it to the FDOE by October 1 of each school year. Districts must provide completed calendars to schools and include the calendar in their parent guides. In addition, each school must publish the completed calendar on its website.

The statewide assessment information provided by the Department in sections 1 through 4 should not be altered; however, districts may otherwise modify and populate this template to accurately indicate their assessment schedules for the school year.

1. Glossary of Assessment Terms

The following glossary includes definitions of assessment terms and explanations of acronyms used throughout this template. The FDOE will populate this section with state-level terms in addition to those specified in s. 1008.22(7)(i), F.S. Districts may add rows as needed for additional glossary terms that are specific to district-required assessments but should not modify any FDOE-provided information.

Acronym/Term	Definition
ACCESS for ELLs	Assessing Comprehension and Communication in English State-to-State (ACCESS) for English Language Learners (ELLs)
Accommodation	Per Rule 6A-1.0943, F.A.C., "Accommodations are defined as adjustments to the presentation of the statewide standardized assessment questions, methods of recording examinee responses to the questions, scheduling for the administration of a statewide standardized assessment to include amount of time for administration, settings for administration of a statewide standardized assessment, and the use of assistive technology or devices to facilitate the student's participation in a statewide standardized assessment."
B.E.S.T.	Benchmarks for Excellent Student Thinking
CBT	Computer-Based Test
CLT	Classic Learning Test
Concordant and Comparative Scores	Concordant and comparative scores refer to scores that have been determined by establishing a relationship between assessments that measure similar (but not identical) constructs, such as the Algebra 1 End-of-Course Assessment and the SAT. In statute, concordant refers to scores associated with the ELA assessment and comparative refers to scores associated with the Algebra 1 assessment. A student can meet assessment graduation requirements by earning a concordant or comparative score as specified in Rule 6A-1.09422, F.A.C.
Diagnostic	Assessments that measure students' understanding of a subject area or skills base, which allow teachers and educators to evaluate student learning, focusing on strengths and areas of need.
District Window	The selected dates within the statewide window during which a district will administer a given assessment.
District-Required Assessments	Assessments required by the school district for students in a specific grade or course.
ELA	English Language Arts
EOC	End-of-Course
Evaluative	Assessments that measure student proficiency at selected intervals in order to compare change over time and to compare state-level results.

2023–24 Uniform Statewide Assessment Calendar

Acronym/Term	Definition
FAST	Florida Assessment of Student Thinking
FCLE	Florida Civic Literacy Exam
Formative	Formative assessments are the formal and informal ways that teachers and students gather and respond to evidence of student learning. Formative assessments are part of teaching in the classroom. Formative assessments will not result in a score that will appear on a student's report card, but they serve the greater purpose of informing both students and teachers on what changes need to happen in classroom instruction to better serve the needs of individual students.
FSA	Florida Standards Assessments
FSAA	Florida Standards Alternate Assessment
Interim	Interim assessments are administered on a smaller scale (i.e., school or district) with results that can be used at the classroom level or aggregated at the school- or district-level. Depending on the design, interim assessments can be used to predict a student's ability to succeed on a summative assessment, to evaluate a program, or to diagnose student learning gaps.
NAEP	National Assessment of Educational Progress
PBT	Paper-Based Test
PM1	The baseline administration of FAST Progress Monitoring in the beginning of the school year.
PM2	The midyear administration of FAST Progress Monitoring in the middle of the school year.
PM3	The summative administration of FAST Progress Monitoring at the end of the school year.
Progress Monitoring	The process used to determine whether a student's academic performance is improving, at what rate it is improving, and how effective instruction has been. In accordance with s. 1008.25(8)(b)1., F.S., the progress monitoring assessments for VPK through grade 2 must be administered at least three times within a program year or school year, as applicable, with the first administration occurring no later than the first 30 instructional days after a student's enrollment or the start of the program or school year, the second administration occurring midyear, and the third administration occurring within the last 30 days of the program or school year. In accordance with s. 1008.25(8)(b)2., F.S., the progress monitoring assessments for grades 3 through 10 must be administered at the beginning, middle, and end of the school year.
PSAT/NMSQT	Preliminary SAT/National Merit Scholarship Qualifying Test
Summative	Assessments that evaluate student mastery of Florida's academic standards at or near the conclusion of the course of instruction.
Statewide, Standardized Assessments	All assessments required by s. 1008.22, F.S.
Statewide Window	The range of dates during which districts and/or schools may choose to administer a given assessment.
Testing Time	The amount of time individual students are each given to respond to test items on each test.
VAM	A Value-Added Model (VAM) is used by some school districts as part of their educator evaluation system. It is also used in the approval process for teacher preparation programs and as part of the criteria to extend an educator's temporary teaching certificate.
VPK	Florida's Voluntary Prekindergarten Education Program

2023–24 Uniform Statewide Assessment Calendar

2. Test, Type, and Purpose/Use

FDOE will populate this section with information related to state-level tests. Districts may add rows as needed to define district-required tests, test type, and their purpose/use in the district but should not modify any FDOE-provided information. If additional types are added, define applicable types in the glossary.

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
ACCESS for ELLs	Diagnostic	Measure English language acquisition of ELLs	s. 1003.56, F.S. Rule 6A-6.0902, F.A.C. Rule 6A-6.09021, F.A.C. Rule 6A-6.0903, F.A.C.
Alternate ACCESS for ELLs	Diagnostic	Measure English language acquisition of ELLs with significant cognitive disabilities	
ACT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C.
CLT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C.
FAST PM1 and PM2	Diagnostic/Progress Monitoring	Provides information in mastering the appropriate grade-level standards and provides information on students' progress to parents, teachers, and school and program administrators. Used to provide data for accountability of the Voluntary Prekindergarten Education Program.	s. 1008.25(8), F.S. s. 1008.2125, F.S. s. 1002.68, F.S. Rule 6M-8.601, F.A.C.
FCLE	Summative	If passed, exempts students from the postsecondary civic literacy assessment requirement established by s. 1007.25(4), F.S.	s. 1003.4282(3)(d), F.S. s. 1007.25(4)(b), F.S.
FAST PM1 and PM2	Progress Monitoring	Provide information regarding whether a student's academic performance is improving, at what rate it is improving, and how effective instruction has been	
B.E.S.T. ELA Writing	Summative	Purpose: FAST PM3, B.E.S.T., Next Generation Sunshine State Standards assessments measure student achievement of Florida's academic standards/access points. Required uses: third grade retention; high school standard diploma; EOC assessments as 30% of course grade; school grades; school improvement rating; district grades; differentiated accountability; VAM; scholar designation; Credit Acceleration Program; school improvement plans; school, district, state, and federal reporting	s. 1002.38, F.S. s. 1002.68, F.S. s. 1003.4156, F.S. s. 1003.4282, F.S. s. 1004.04, F.S. s. 1004.85, F.S. s. 1008.22, F.S. s. 1008.25, F.S. s. 1008.33, F.S. s. 1008.34, F.S. s. 1008.341, F.S. s. 1012.34, F.S.
B.E.S.T. EOC	Summative		
FAST PM3	Progress Monitoring/Summative		
FSA	Summative		
Florida Alternate Assessment—Performance Task	Summative		
Florida Alternate Assessment—Datafolio	Portfolio		
Science/Social Studies EOC	Summative		
Statewide Science	Summative		

2023–24 Uniform Statewide Assessment Calendar

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
Assessment			s. 1012.56, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-1.094221, F.A.C. Rule 6A-1.094222, F.A.C. Rule 6A-1.0943, F.A.C. Rule 6A-1.09432, F.A.C. Rule 6A-1.09981, F.A.C. Rule 6A-1.099811, F.A.C. Rule 6A-1.099822, F.A.C. Rule 6A-5.0411, F.A.C.
NAEP	Evaluative	Measure student performance for comparison among state and national populations over time	s. 1008.22, F.S.
PreACT	Summative	Inform course placement	s. 1007.35, F.S.
PSAT/NMSQT	Summative	Inform course placement; can be used as a concordant or comparative score to meet Algebra 1 assessment graduation requirements	s. 1007.35, F.S. Rule 6A-1.09422, F.A.C.
SAT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C.

3. Required Statewide Assessments

The following assessments are required for students as indicated in the **Students to Be Tested** column. FDOE will complete this section with the required statewide assessments. Districts should then populate the **District Window** column for each assessment in the table but should not modify any FDOE-provided information.

When calculating total test time in Section 6, do not include times for assessments indicated by grey rows, which indicate duplicate assessment windows (e.g., EOCs), assessments that take the place of another assessment, or assessments that do not have a specified testing time.

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
VPK FAST PM1	Students enrolled in VPK	First 30 instructional days after a student's enrollment or the start of a program year or school year	August 10, 2023 – September 21, 2023	CBT	10–20 minutes	Immediately following test completion

2023–24 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FAST PM1	K–Grade 1 ELA Reading	August 7–September 29, 2023[1]	August 10–September 29, 2023	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM1	Grade 2 ELA Reading	August 7–September 29, 2023[1]	August 10–September 29, 2023	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM1	K–Grade 2 Mathematics	August 7–September 29, 2023[1]	August 10–September 29, 2023	CBT[2]	20–30 minutes	Immediately following test completion
FAST PM1	Grades 3–10 ELA Reading	August 14–September 29, 2023	August 14–September 29, 2023	CBT[2]	90 minutes[3]	Immediately following test completion
FAST PM1	Grades 3–5 Mathematics	August 14–September 29, 2023	August 14–September 29, 2023	CBT[2]	80 minutes[3]	Immediately following test completion
FAST PM1	Grades 6–8 Mathematics	August 14–September 29, 2023	August 14–September 29, 2023	CBT[2]	100 minutes[3]	Immediately following test completion
Alternate Assessment Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 1: September 11–October 13, 2023	September 11–October 13, 2023	PBT	Varies/Untimed	June 2024
Alternate Assessment Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 2: November 13–December 15, 2023	November 13–December 15, 2023	PBT	Varies/Untimed	June 2024

2023–24 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FCLE	Students enrolled in associated courses	November 6–December 15, 2023	November 6–December 15, 2023	CBT[2]	160 minutes[5]	Immediately following test completion
VPK FAST PM2	Students enrolled in VPK	Midyear	Midyear	CBT	10–20 minutes	Immediately following test completion
FAST PM2	K–Grade 1 ELA Reading	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM2	Grade 2 ELA Reading	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM2	K–Grade 2 Mathematics	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	20–30 minutes	Immediately following test completion
FAST PM2	Grades 3–10 ELA Reading	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	90 minutes[3]	Immediately following test completion
FAST PM2	Grades 3–5 Mathematics	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	80 minutes[3]	Immediately following test completion
FAST PM2	Grades 6–8 Mathematics	December 4, 2023–January 26, 2024	December 4, 2023–January 26, 2024	CBT[2]	100 minutes[3]	Immediately following test completion
Alternate Assessment Datafolio[4]	Grades 3–10 ELA (Reading & Writing); Grades 3–8 Mathematics; Grades 5 & 8 Science; and Algebra 1, Biology 1, Civics, Geometry, & U.S. History EOCs	Collection Period 3: February 28–March 29, 2024	February 28–March 29, 2024	PBT	Varies/Untimed	June 2024

2023–24 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
Alternate Assessment Performance Task[6]	Grades 3–8 ELA & Mathematics; Grades 4–8 Writing; Grades 5 & 8 Science; and Civics EOC	February 26–April 12, 2024	February 26–April 12, 2024	PBT	Varies/Untimed	June 2024
ACT[7]	Grade 11 students in districts that selected ACT	March–April 2024	March–April 2024	CBT	175 minutes	3–8 weeks after test administration
SAT[7]	Grade 11 students in districts that selected SAT	March–April 2024	N/A	CBT	134 minutes	2–4 weeks after test administration
CLT[7]	Grade 11 students in districts that selected CLT	March–April 2024	N/A	CBT	120 minutes	Within 8 business days
VPK FAST PM3	Students enrolled in VPK	The last 30 days of the program or school year	April 15 – May 24, 2024	CBT	10–20 minutes	Immediately following test completion
FAST PM3	K–Grade 1 ELA Reading	April 15–May 31, 2024[8]	April 15–May 31, 2024	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM3	Grade 2 ELA Reading	April 15–May 31, 2024[8]	April 15–May 31, 2024	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM3	K–Grade 2 Mathematics	April 15–May 31, 2024[8]	April 15–May 31, 2024	CBT[2]	20–30 minutes	Immediately following test completion
FAST PM3	Grades 3–10 ELA Reading	May 1–May 31, 2024	May 1–May 31, 2024	CBT[2]	120 minutes[3]	Immediately following test completion
FAST PM3	Grades 3–5 Mathematics	May 1–May 31, 2024	May 1–May 31, 2024	CBT[2]	100 minutes[3]	Immediately following test completion
FAST PM3	Grades 6–8 Mathematics	May 1–May 31, 2024	May 1–May 31, 2024	CBT[2]	120 minutes[3]	Immediately following test completion

2023–24 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
Alternate Assessment Performance Task[6]	Grades 9 & 10 ELA; Grades 9 & 10 Writing; and Algebra 1, Biology 1, Geometry, and U.S. History EOCs	March 11–April 26, 2024	March 11–April 26, 2024	PBT	Varies/Untimed	June 2024
B.E.S.T. ELA Writing	Grades 4–10	April 1–12, 2024	April 1–12, 2024	CBT[2]	120 minutes[5]	June 2024
FCLE	Students enrolled in associated courses	April 1–May 31, 2024	April 1–May 31, 2024	CBT[2]	160 minutes[5]	Immediately following test completion
B.E.S.T. Algebra 1 and Geometry EOCs	Students enrolled in associated courses	May 1–31, 2024	May 1–31, 2024	CBT[2]	160 minutes[3]	Immediately following test completion
Biology 1, Civics, and U.S. History EOCs	Students enrolled in associated courses	May 1–31, 2024	May 1–31, 2024	CBT[2]	160 minutes[3]	Immediately following test completion
Statewide Science	Grades 5 and 8	May 1–31, 2024	May 1–31, 2024	CBT[2]	120 minutes[3]	Immediately following test completion

[1] K–2 FAST assessments for PM1 must be administered within the first 30 instructional days of the school year.

[2] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[3] Any student who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[4] The Alternate Assessment Datafolio is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment or the Alternate Assessment Performance Task is inappropriate, even with accommodations.

[5] Any student who has not completed the test by the end of the allotted time may continue working up to half the length of a typical school day.

[6] The Alternate Assessment Performance Task is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

[7] Each district must choose to administer the ACT, CLT, or SAT. Complete the row for the assessment chosen by your district and then change the background for the assessment not chosen to gray and leave the district window cell blank.

[8] K–2 FAST assessments for PM3 must be administered within the last 30 instructional days of the school year.

2023–24 Uniform Statewide Assessment Calendar

4. Statewide Assessments for SELECT Students

The following assessments are only intended for selected students/students in certain sub-groups. The FDOE will complete this section with the applicable statewide assessments. Districts should then populate the **District Window** column for the assessments in the table below but should not modify any FDOE-provided information. If an assessment is not being administered in your district, indicate "N/A" in the District Window column.

Because the tests included in this section are not administered to all students or, in some cases, are optional for students, the testing time for these tests should not be included in the total testing time calculated in Section 6.

Assessment	Students to Be Tested[4]	Statewide Window	District Window	Mode	Testing Time	Results Expected
PreACT	Grade 10	October 2023–April 2024	N/A	PBT	150 minutes	Approximately 2 weeks after testing
FSA ELA Writing Retake		September 11–29, 2023	September 11–29, 2023	CBT[1]	120 minutes[2]	December 2023
FSA ELA Reading Retake		September 11–29, 2023	September 11–29, 2023	CBT[1]	180 minutes[2]	December 2023
FSA Algebra 1 EOC Retake		September 11–29, 2023	September 11–29, 2023	CBT[1]	180 minutes[2]	October 2023
FAST Grade 10 ELA Reading Retake		September 11–October 6, 2023	September 11–October 6, 2023	CBT[1]	120 minutes[3]	Immediately following test completion
B.E.S.T. Algebra 1 and Geometry EOCs		September 11–October 6, 2023	September 11–October 6, 2023	CBT[1]	160 minutes[3]	Immediately following test completion
Biology 1, Civics, and U.S. History EOCs		September 11–October 6, 2023	September 11–October 6, 2023	CBT[1]	160 minutes[3]	October 2023
FSAA—Performance Task[5] Grade 10 ELA and Algebra 1 EOC Makeup		September 25–October 13, 2023	September 25–October 13, 2023	PBT	Varies/Untimed	December 2023
PSAT/NMSQT	Grade 10	October 2023	October 2023	PBT	134 minutes	January 2024
NAEP Mathematics	Select grades 4, 8, & 12 students	January–March 2024	N/A	CBT	120 minutes	Fall 2024 (grades 4 & 8); Spring 2025 (grade 12)
NAEP Reading	Select grades 4, 8, & 12 students	January–March 2024	N/A	CBT	120 minutes	Fall 2024 (grades 4 & 8); Spring 2025 (grade 12)

2023–24 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested[4]	Statewide Window	District Window	Mode	Testing Time	Results Expected
NAEP Science	Select grade 8 students	January–March 2024	N/A	CBT	120 minutes	Spring 2025
FAST Grade 10 ELA Reading Retake		November 27–December 15, 2023	November 27–December 15, 2023	CBT[1]	120 minutes[3]	Immediately following test completion
B.E.S.T. Algebra 1 and Geometry EOCs		November 27–December 15, 2023	November 27–December 15, 2023	CBT[1]	160 minutes[3]	Immediately following test completion
Biology 1, Civics, and U.S. History EOCs		November 27–December 15, 2023	November 27–December 15, 2023	CBT[1]	160 minutes[3]	January 2024
ACCESS for ELLs	Grades K–12 currently classified as ELL with "LY" code	January 22–March 15, 2024	January 22–March 15, 2024	PBT	Kindergarten: 45 minutes Grades 1–12: 105–245 minutes (varies by grade-level/tier)	June 2024
Alternate ACCESS for ELLs	Grades 1–12 with significant cognitive disabilities and currently classified as ELL with "LY" code	January 22–March 15, 2024	January 22–March 15, 2024	PBT	80 minutes	June 2024
FSA ELA Grade 10 Retake – Writing		February 19–March 8, 2024	February 19–March 8, 2024	CBT[1]	120 minutes[2]	May 2024
FSA ELA Grade 10 Retake – Reading		February 19–March 8, 2024	February 19–March 8, 2024	CBT[1]	180 minutes[2]	May 2024
FSA Algebra 1 EOC Retake		February 19–March 8, 2024	February 19–March 8, 2024	CBT[1]	180 minutes[2]	May 2024
FAST Grade 10 ELA Reading Retake		May 1–31, 2024	May 1–31, 2024	CBT[1]	120 minutes[3]	Immediately following test completion
FAST Grade 10 ELA Reading Retake		July 15–26, 2024	July 15–26, 2024	CBT[1]	120 minutes[3]	Immediately following test completion
B.E.S.T. Algebra 1 and Geometry EOC		July 15–26, 2024	July 15–26, 2024	CBT[1]	160 minutes[3]	August 2024
Biology 1, Civics, and U.S. History EOCs		July 15–26, 2024	July 15–26, 2024	CBT[1]	160 minutes[3]	August 2024

[1] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[2] Any student who has not completed a session by the end of the allotted time may continue working up to half the length of a typical school day.

[3] Any student who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[4] If indicated, "applicable students" relates to the sub-group(s) of students who *may* take that assessment; it does not indicate that all students throughout the state in that sub-group will take that assessment. Assessments for which no applicable student group is listed are available to students as needed but are not limited to any specific sub-group.

[5] The FSAA—Performance Task is designed for students with significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

5. District-Required Assessment Information

Complete the table below with assessments that are required for all schools in the district.

Assessment	Students to Be Tested	District Window	Mode	Testing Time	Results Expected
N/A					

2023–24 Uniform Statewide Assessment Calendar

6. Estimates of Total Testing Time by Grade Level

Estimates of average time for administering state-required and district-required assessments (listed in Sections 3 and 5 above) by grade level. Subject-based assessments should be included with the grade level to which they are most likely to be administered (e.g., Biology 1 with grade 9).

Grade Level	Statewide Assessments[1]			District Assessments[1]			Approximate Total Testing Time (In Minutes)
	Range of Minutes	Median Number of Minutes	% Net Instructional Time[2]	Range of Minutes	Median Number of Minutes	% Net Instructional Time[2]	
VPK	30–60	45	0.10%	0	0	0	30–60
K	90–150	120	0.28%	0	0	0	90–150
1	90–150	120	0.28%	0	0	0	90–150
2	105–150	127.5	0.30%	0	0	0	105–150
3	560	560	1.30%	0	0	0	560
4	680	680	1.26%	0	0	0	680
5	800	800	1.48%	0	0	0	800

[1] In accordance with Senate Bill 2524 § 45 (Chapter 2022-154, § 45, Laws of Florida), the Department must collect from each school district, by grade level, the range and median number of minutes per school year, including as a percentage of net instructional time, students in prekindergarten through grade 5 spend on district-required assessments and coordinated screening and progress monitoring and state-required assessments and coordinated screening and progress monitoring.

[2] The percent net instructional time is based on 43,200 instructional minutes per school year for VPK through grade 3 and on 54,000 instructional minutes per school year for grades 4 through 5, per s. 1011.61, F.S.

Grade Level	Statewide Assessments	District Assessments	Approximate Total Testing Time (In Minutes)**
6	740	0	740
7	900	0	900
8	860	0	860
9	740	0	740
10	580	0	580
11	160+175/134 [1]	0	335
12	160	0	160

[1] The amount of time for grade 11 statewide assessments will depend on whether a district selects ACT or SAT. If ACT, use 335 minutes (160 + 175) for the grade 11 Statewide Assessments cell. If SAT, use 294 minutes (160 + 134) for the grade 11 Statewide Assessments cell.

AGENDA ITEM NO. 9.9

Item Cover Page

SCHOOL BOARD MEETING (OPEN TO THE PUBLIC) AGENDA ITEM REPORT

DATE:	September 5, 2023
SUBMITTED BY:	Michael Green - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval to Amend the Renewal Agreement with Invo HealthCare Associates, Inc. for Occupational Therapy Services, Effective July 1, 2023 - June 30, 2024.

ATTACHMENTS:
09.05.2023.Approval of Addendum to Agreement w_ Invo HealthCare Associates_M.Green.pdf

Amendment to Renewal of Agreement between the Baker County School Board and Invo HealthCare Associates

Pursuant to Clause 10 of the Renewal of the Agreement between the Baker County School Board ("School Board" or "Board" or "Agency") and Invo HealthCare Associates ("IHC"), as approved on September 5, 2023 ("Agreement"), this Amendment and the following modifications ("Amendment") are hereby incorporated into the Agreement and shall be binding on the Parties. To the extent any terms and conditions between the Agreement and this Amendment conflict, the Amendment's terms and conditions shall control.

1. **E-Verify**

A. Pursuant to Section 448.095, Florida Statutes, IHC shall use the U.S. Department of Homeland Security's E-Verify system, https://e-verify.uscis.gov/emp, to verify the employment eligibility of all employees **hired on or after January 1, 2021**, during the term of this Agreement.

B. Subcontractors
   (i) IHC shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement.
   (ii) Subcontractors shall provide IHC with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as defined by Section 448.095, Florida Statutes.
   (iii) IHC shall provide a copy of such affidavit to the School Board upon receipt and shall maintain a copy for the duration of the Agreement.

C. IHC must provide evidence of compliance with Section 448.095, Florida Statutes, by January 1, 2024. Evidence may consist of, but is not limited to, providing notice of IHC's E-Verify number.

D. Failure to comply with this provision is a material breach of the Agreement, and School Board may choose to terminate the Agreement at its sole discretion. IHC may be liable for all costs associated with School Board securing the same services, inclusive, but not limited to, higher costs for the same services and rebidding costs (if necessary).

2. **Public Records**

IHC as Service Provider, shall comply with the requirements of Florida's Public Records law. In accordance with Section 119.0701, Florida Statutes, IHC shall:

A. Keep and maintain public records required by the Agency to perform the service.
B. Upon request from the Agency's custodian of public records, provide the Agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided under Florida's Public Records law or as otherwise provided by law.
C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Service Provider does not transfer the records to the Agency.
D. Upon completion of the contract, transfer, at no cost, to the Agency all public records in possession of the Service Provider or keep and maintain public records required by the Agency to perform the service. If the Service Provider transfers all public records to the Agency upon completion of the contract, the Service Provider shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Service Provider keeps and maintains public records upon completion of this contract, the Service Provider shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Agency, upon request from the Agency's custodian of public records, in a format that is compatible with the information technology systems of the Agency.
E. **If Service Provider has questions regarding the application of Chapter 119, Florida Statutes, to Service Provider's duty to provide public records relating to this Agreement, Service Provider shall contact the Agency's Custodian of Public Records at:**

> Amy Sapp, Executive Secretary to the Superintendent and School Board Members, Baker County School District, 270 South Boulevard East, Macclenny, FL 32063, (904)-259-0401, amy.sapp@bakerk12.org

F. In the event the Agency must initiate litigation against Service Provider in order to enforce compliance with Chapter 119, Florida Statutes, or in the event of litigation filed against the Agency because Service Provider failed to provide access to public records responsive to a public record request, the Agency shall be entitled to recover all costs, including but not limited to

reasonable attorneys' fees, costs of suit, witness fees, and expert witness fees expended as part of said litigation and any subsequent appeals

3. **Indemnification**

IHC shall indemnify, defend, and hold harmless the Board from loss, liability, cost, or expense (including reasonable attorneys' fees) for bodily injury, death, and property damage (hereinafter, referred to as "Claims") but only to the extent Claims are caused by the negligence, misconduct, or other fault of IHC, its subcontractors, agents, and employees, and which arise out of Services performed under this Agreement. The foregoing provision shall only benefit the Board if the Board notifies IHC in writing of such Claim(s) within ninety (90) days of same being reported to the Board or its representative. IHC shall not be liable for delay, loss, or damage caused by warfare, riots, strikes, boycotts, criminal acts, acts or omissions of others, fire, water damage, natural calamity, or causes beyond IHC's reasonable control. The Board shall indemnify, defend, and hold harmless, up to the liability limits set forth in Section 768.28(5)(a), Florida Statutes—$200,000.00 per person and $300,000 per occurrence—IHC from Claims to IHC's employees and others to the extent that such damage is due solely and directly to the negligence of the Board, but only to the extent same are not caused by IHC's fault. Nothing in this Agreement shall be deemed to be a waiver of sovereign immunity by the Board or change, alter, or otherwise modify the benefits and provisions of Section 768.28, Florida Statutes, and any similar provision of law.

4. **Governing Law and Venue**

The validity, enforceability, and interpretation of any of the clauses of this Agreement shall be determined and governed by the substantive and procedural laws of the State of Florida. Venue shall exclusively lie in the state and federal judicial circuits for Baker County, Florida.

THE PARTIES execute this AMENDMENT on the __ day of _____, 2023.

Baker County School Board

By: _____

Name/Title: _____

Invo HealthCare Associates

By: _____

Name/Title: Matt Stringer, Chief Executive Officer