BAKER COUNTY SCHOOL DISTRICT

Committed to Excellence

AGENDA
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Monday, October 6, 2025 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
(Revised Agenda) Minute Book #40 / Supplemental Book #54 / Page #2

"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

5. RECOGNITIONS / PRESENTATIONS

5.1 PBIS Check Presentation from a Grant Provided by Okefenoke Rural Electric Membership Corporation Foundation - Presented by Thomas Hill, Associate Superintendent of Human Resources, Wayne Combs Board President, and Tina Mobley Trustee Member
Thomas Hill - (259-0429)

5.2 Recognize Students for Outstanding Academic Achievement - Perfect Score on Spring 2025 State Assessments
Wyatt Milton - (259-0401)

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

6.1 Approval to Add Item 9.8.: Approval of the Short-List Rankings for Construction Management Companies for the New Baker County Middle School Project.
Wyatt Milton - (259-0401)

6.2 Approval to Add Item 9.9.: Approval to Purchase from Bozard Ford Government Fleet Contract (FSA24-VEL32.0) for 2025 Ford Transit Passenger Van $58,528.00 and 2026 Ford Super Duty XL Crew Cab $68,265.00. Paid Using the Workforce Capitalization Grant.
Carrie Dopson - (259-0408)

7. REMOVAL OF ROUTINE ITEMS

8. APPROVAL OF ROUTINE ITEMS

8.1 Approval of the Personnel Items List for Approval on September 15, 2025.
Wyatt Milton - (259-0401)

8.2 Approval of the Minutes of the September 8, 2025, Executive Session.
Wyatt Milton - (259-0401)

8.3 Approval of the Minutes of the September 8, 2025, Work Session.
Wyatt Milton - (259-0401)

8.4 Approval of the Minutes of the September 8, 2025, Work Session.
Wyatt Milton - (259-0401)

8.5 Approval of the Minutes of the September 8, 2025, School Board Meeting.
Wyatt Milton - (259-0401)

8.6 Approval to Incorporate Form 8B into the September 8, 2025, School Board Meeting Minutes.
Wyatt Milton - (259-0401)

8.7 Approval of the Minutes of the September 15, 2025, Work Session.
Wyatt Milton - (259-0401)

8.8 Approval of the Minutes of the September 15, 2025, Work Session.
Wyatt Milton - (259-0401)

8.9 Approval of the Minutes of the September 15, 2025, School Board Meeting.
Wyatt Milton - (259-0401)

8.10 Approval of the Minutes of the September 15, 2025, Executive Session.
Wyatt Milton - (259-0401)

8.11 Approval to Incorporate Form 8B into the September 15, 2025, School Board Meeting Minutes.
Wyatt Milton - (259-0401)

8.12 Approval of Amendment #6 to "AEFL-General Education Project" Roll Forward Funds in the Amount of $5,731.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching
Carrie Dopson - (259-0408)

8.13 Approval of the Grant Proposal for Title II, Part A - Supporting Effective Instruction in the Amount of $222,325.00. Entitlement / Federal / No Matching
Carrie Dopson - (259-0408)

8.14 Approval of Amendment #6 to Title II, Part A - Supporting Effective Instruction with No Change in Over All Budget Total of $305,880.45. Amendment / Federal / No Matching
Carrie Dopson - (259-0408)

8.15 Approval of the Financial Reports for the Month Ending June 30, 2025.
Teri Ambrose - (259-0418)

8.16 Approval of the Financial Reports for the Month Ending July 31, 2025.
Teri Ambrose - (259-0418)

8.17 Approval of the Financial Reports for the Month Ending August 31, 2025.
Teri Ambrose - (259-0418)

8.18 Approval of Budget Amendment #1 (BA 1) for Fiscal Year Ending June 30, 2026. (General Fund).
Teri Ambrose - (259-0418)

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
N/A

9.2 Approval of the Interagency Agreement Regarding Truant Children with Florida Department of Juvenile Justice, Circuit 8 (DJJ) and Florida Department of Children and Families, Circuit 8 (DCF).
Wyatt Milton - (259-0401)

9.3 Approval of Out of State Field Trip on October 15, 2025 to the Sunbelt Ag Expo in Moultrie, Georgia, for BCMS FFA Students and Staff Chaperones. (Traveling by Charter Bus)
Johnnie Jacobs - (259-2226)

9.4 Approval of the 2024-2025 Annual Financial Report (ESE145).
Teri Ambrose - (259-0418)

9.5 Approval of the Agreement with Nancy Davie, Psy. D., LMHC to Provide Mental Health Support Services to Baker County School Board Employees from July 1, 2025 - June 30, 2026. Funding Source: General
Alice Schmitges - (259-0444)

9.6 Approval of Board Members' Travel for the FSBA / FADSS Joint Conference in Tampa, Florida on December 2 - December 5, 2025: Tiffany McInarnay, Amanda Hodges, Jack Baker Jr, Clayton Lyons, & Mandi Canaday.
Wyatt Milton - (259-0401)

9.7 Approval of the Data Sharing Agreement with SameGoal, Inc.
Alice Schmitges - (259-0444)

9.8 Approval of the Short-List Rankings for Construction Management Companies for the New Baker County Middle School Project.
Wyatt Milton - (259-0401)

9.9 Approval to Purchase from Bozard Ford Government Fleet Contract (FSA24-VEL32.0) for 2025 Ford Transit Passenger Van $58,528.00 and 2026 Ford Super Duty XL Crew Cab $68,265.00. Paid Using the Workforce Capitalization Grant.
Carrie Dopson - (259-0408)

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. 5.1

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Thomas Hill - (259-0429)
ITEM TYPE:	Recognition / Presentation
AGENDA SECTION:	**RECOGNITIONS / PRESENTATIONS**
SUBJECT:	PBIS Check Presentation from a Grant Provided by Okefenoke Rural Electric Membership Corporation Foundation - Presented by Thomas Hill, Associate Superintendent of Human Resources, Wayne Combs Board President, and Tina Mobley Trustee Member

AGENDA ITEM NO. 5.2

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Recognition / Presentation
AGENDA SECTION:	**RECOGNITIONS / PRESENTATIONS**
SUBJECT:	Recognize Students for Outstanding Academic Achievement - Perfect Score on Spring 2025 State Assessments

AGENDA ITEM NO. 6.1

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.8.: Approval of the Short-List Rankings for Construction Management Companies for the New Baker County Middle School Project.

ATTACHMENTS:
10.06.2025 Approval of Short-List Ranking for the New Middle School Construction Management Companies_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Office of the Superintendent
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

October 6, 2025

Dear Board Members,

The purpose of this letter is to request Board approval of the Short-List Rankings of construction management companies for our new Baker County Middle School project.

On October 3, 2025, presentations were held with four construction companies who submitted bids to our advertised RFQ. After the presentations, a selection committee completed their evaluations and submitted them to the Associate Superintendent for tabulation. Based on the evaluations, the following ranking was determined.

1. Gilbane, Inc.
2. Perry-McCall Construction, Inc.
3. AJAX Building Company, LLC.
4. Charles Perry Partners, Inc.

If you have any questions, please let me know.

Sincerely,

Wyatt Milton
Superintendent of Schools

AGENDA ITEM NO. 6.2

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.9.: Approval to Purchase from Bozard Ford Government Fleet Contract (FSA24-VEL32.0) for 2025 Ford Transit Passenger Van $58,528.00 and 2026 Ford Super Duty XL Crew Cab $68,265.00. Paid Using the Workforce Capitalization Grant.

ATTACHMENTS:
10.06.2025 Approval of the Purchases for BCHS Ag Program_C.Dopson.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Office of Teaching and Learning
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

October 6, 2025

Mr. Wyatt Milton
Superintendent of Schools
Baker County School District
370 South Blvd. East
Macclenny, FL 32063

Dear Superintendent Milton:

I would like to request School Board review and approval of the bid(s) from Bozard Ford Government Fleet (contract # FSA24-VEL32.0) for the purchase of 2025 Ford Transit Passenger Van and 2026 Ford Super Duty XL Crew Cab for the agriculture programs at Baker County High School. These items are being purchased from a Workforce Capitalization Grant. If you have any questions concerning this request, please feel free to contact me at your convenience.

Sincerely,

Carrie Dopson
Executive Director of Teaching and Learning
Director of Career and Adult Education

Dealership	Item	Bid
Roundtree Moore Ford	2025 Ford Transit Passenger Van	$60,500.01
Bozard Ford	2025 Ford Transit T-350 Passenger Van	$58,528.00
Murray Ford	2025 Ford Transit-350 Passenger Van	$64,904.75
Roundtree Moore Ford	2025 Ford Super Duty F-250 SRW	$71,052.01
Bozard Ford	2026 Ford Super Duty XL Crew Cab	$68,265.00
Murray Ford	2026 Ford F-350 XL Crew Cab	$72,702.46

AGENDA ITEM NO. 8.1

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Personnel

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Personnel Items List for Approval on September 15, 2025.

ATTACHMENTS:
10.06.2025 Approval of the Personnel Items List_W.Milton.pdf

PERSONNEL ITEMS LIST FOR APPROVAL ON OCTOBER 6, 2025

RESIGNATIONS FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Jackson	Sherri		Amend Previously Approved (September 15, 2025) Special Note to Retirement	Teacher, Second Grade (197 Days)	Macclenny Elementary School	September 12, 2025
Knabb	Susan		Retirement	Secretary, Instructional / Curriculum (261 Days)	Title 1 & Special Programs	January 13, 2026
Nash	Rhonda			Paraprofessional ESE, Ages 3-5 (187 Days)	Baker County Pre-K / Kindergarten Center	October 1, 2025
Phillips	Cynthia			Bus Driver (186 Days)	Transportation	September 12, 2025
Wood	Dana			Account Clerk / Payroll Clerk (261 Days)	District Office	January 30, 2026
Wurst	Erin			Teacher, Social Studies M/J (197 Days)	Baker County Middle School	May 29, 2024

EMPLOYMENT FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Brannen	Melissa		Transfer / Promotion from Food Service Worker (186 Days, 3 Hours) Within the Same Site / Replacing Herself, Unit Reassigned	Nutrition Services Assistant (191 Days, 7 Hours)	Macclenny Elementary School	September 18, 2025
Davis	Brenda		Transfer from Teacher, Language Arts M/J (197 Days) / Replacing Sherri Jackson	Teacher, Second Grade (197 Days)	Macclenny Elementary School	September 17, 2025
Eiserman	Denise		Transfer from Nutrition Services Assistant (191 Days, 7 Hours) at Macclenny Elementary School / No Vacancy, Unit Reassigned	Nutrition Services Assistant (191 Days, 7 Hours)	Legacy Elementary School	September 18, 2025

EMPLOYMENT FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Harris	Jamie		Transfer from Nutrition Services Assistant (191 Days, 7 Hours) at PreK-Kindergarten Center / No Vacancy, Unit Reassigned	Nutrition Services Assistant (191 Days, 7 Hours)	Macclenny Elementary School	September 18, 2025
Paige	Annette		Transfer from Nutrition Services Assistant (191 Days, 7 Hours) at Baker County Middle School / Replacing Rhonda Johns	Nutrition Services Assistant (186 Days, 3 Hours)	Baker County High School	September 18, 2025
Pruitt	Valor		Initial Employment / Replacing Richard Staggs	Custodian (197 Days, 8 Hours)	Legacy Elementary School	September 18, 2025
Rourke	Virginia		Transfer from Nutrition Services Assistant (191 Days, 7 Hours) at Legacy Elementary School / No Vacancy, Unit Reassigned	Nutrition Services Assistant (191 Days, 7 Hours)	PreK-Kindergarten Center	September 18, 2025
Ruise	Michael		Initial Employment / Replacing Betty Johnson	Custodian (261 Days, 8 Hours)	Westside Elementary School	October 2, 2025
Womack	Jamie		Initial Employment / Replacing Wanda Roberson	Custodian (261 Days, 8 Hours)	Westside Elementary School	September 23, 2025

EXTRA DUTY LIST FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Blake	Emily			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Deel	Ellen			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Dopson	Brian			Provide Training in the Original Job Duties that are not Included During Contractual Hours to Provide Essential Professional Learning Services	Regular Hourly Rate / As Needed / Funding Source: Federal	September 4, 2025 - June 30, 2026

EXTRA DUTY LIST FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Gnann	Debra		Position ID# 250827001	Post-Secondary Health Science Teacher	Regular Hourly Rate / As Needed / Funding Source: Federal & General	September 15, 2025 - December 31, 2025

SUPPLEMENTAL PAY FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Blackshear	Tabitha		Legacy Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Byrd	Johnny		Baker County Middle School	Baseball Coach	Board Approved Rate	2025 - 2026
Clayton	Jerelle		Student Services	Speech and Language Associate	Board Approved Rate	2025 - 2026
Combs	Stephanie	Rescind Previously Approved on August 18, 2025	Rescind Macclenny Elementary School	Rescind Peer Teacher for Chelsea Hodgson	Rescind Board Approved Rate	Rescind 2024-2025
Crockett	Katherine		Legacy Elementary School	Enrichment - Girls on the Run	Board Approved Rate	2025 - 2026
Elledge	Mika	Shared with Kaley Rogers	Baker County Middle School	Majorettes	Board Approved Rate	2025 - 2026
Midyette	Joan		Westside Elementary School	Custodian Coordinator	Board Approved Rate	2025 - 2026 (Effective September 8, 2025)
Rhoden	Cheryl		Westside Elementary School	Merry Melodies Sponsor	Board Approved Rate	2025 - 2026
Rogers	Kaley	Amend Previously Approved on September 8, 2025, to Shared with Mika Elledge	Baker County Middle School	Majorettes	Board Approved Rate	2025 - 2026
Taylor	Bridget	Shared with Harli Sweat	Legacy Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026

OCCASIONAL PERSONNEL STAFFING FOR APPROVAL ON OCTOBER 6, 2025				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Snow	Megan	Middle School Volleyball Coach	$1500.00 Flat Rate / Funding Source: General	July 31, 2025 - May 28, 2026
Snyder	Heather	Middle School Assistant Band Director	$775.00 Flat Rate / Funding Source: General	August 11, 2025 - May 22, 2026

LEAVE LIST FOR APPROVAL ON OCTOBER 6, 2025					
LAST NAME	**FIRST NAME**	**MI**	**# OF DAYS**	**TYPE OF LEAVE**	**EFFECTIVE DATES**
Gibson	Barbara		29	Personal Leave Without Pay - Medical	September 22, 2025 - October 31, 2025
Kerce	Leslie		162	Personal Leave Without Pay - Personal / Extended	September 18, 2025 - May 28, 2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON OCTOBER 6, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Blake	Emily		Pre-K/Primary PK-3, ESOL K-12, Exceptional Student Education K-12, Elementary Education K-6, Reading, English 6-12	Hospital Homebound / Home Instruction	Elementary & Secondary Hospital Homebound / Home Instruction Classes as Needed	2025-2026
Davis	Brenda		Elementary Education K-6, Reading	English for Speakers of Other Languages	Macclenny Elementary School	2025-2026
Deel	Ellen		Elementary Education K-6, Educational Leadership, Specific Learning Disabilities K-12, Mental Health K-12	English for Speakers of Other Languages, Hospital Homebound / Home Instruction	Elementary & Secondary Hospital Homebound / Home Instruction Classes as Needed	2025-2026

SUBSTITUTE LIST FOR APPROVAL ON OCTOBER 6, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Chapman	Kristen		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Combs	Cheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025

SUBSTITUTE LIST FOR APPROVAL ON OCTOBER 6, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Crawford	Lexie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Crews	Nancy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Crews	Paula		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Davis	Karen		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Donker	Bryce		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Doring	Charity		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Doyal	Madison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Flowers	Jaycee		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 23, 2025
Ford	Isaac		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	September 18, 2025
Giebeig	Mary		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Hill	Sheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Hodges	Shelby		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 23, 2025

SUBSTITUTE LIST FOR APPROVAL ON OCTOBER 6, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Jones	Danisha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Kight	Christina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 23, 2025
Kitay	Alicia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Leuluai	Kayli		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Lopez	Silvia		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	September 24, 2025
Miller	Nichole		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Miller	Nichole		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	September 16, 2025
Moreland	Amber		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Oventrop	Kylee		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	September 9, 2025
Paugh	Cheryl		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Porter	Dorothy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Powers	Jayson		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	September 10, 2025

SUBSTITUTE LIST FOR APPROVAL ON OCTOBER 6, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Rhoden	Teagan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Ruise	Jalishia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Strickland	Melissa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Surrency	Sienna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 15, 2025
Thomas	Autumn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Wilkerson	Brandy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025
Woods	Cheyenne		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	September 22, 2025

AGENDA ITEM NO. 8.2

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 8, 2025, Executive Session.

ATTACHMENTS:
10.06.2025 Approval of 09.08.2025 Executive Session Minutes_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
EXECUTIVE SESSION (CLOSED TO THE PUBLIC)
Monday, September 8, 2025 - 1:30 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #26

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

SCHOOL BOARD EXECUTIVE SESSION

Closed Executive Session to Discuss Negotiations and 2025-2026 SSRA Safety

The Baker County School Board met on Monday, September 8, 2025, at 1:30 p.m. in a closed meeting at the District School Board Room. The purpose of the meeting was to have a closed Executive Session to discuss negotiations with the Baker County Education Support Professionals Association, the Baker County Education Association, and the 2025-2026 SSRA Safety with the School Board. The following Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton, School Board Attorney Leonard Dietzen, Associate Superintendent of Human Resources Thomas Hill, Executive Director of Teaching and Learning and Director of Career and Adult Education Carrie Dopson, Director of School Safety and Auxiliary Services Steve Cannon, and Executive Director of Finance and Support Services Teri Ambrose were present for the executive session. No official action was taken during the session.

_____ _____

Superintendent Board Chairperson

AGENDA ITEM NO. 8.3

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 8, 2025, Work Session.

ATTACHMENTS:
10.06.2025 Approval of 09.08.2025 Work Session Minutes 330_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT

Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, September 8, 2025 - 3:30 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #26

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

SCHOOL BOARD WORK SESSION

Work Session on the Safety Program for the District

The Baker County School Board met on Monday, September 8, 2025, at 3:30 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of this meeting was to hold an open work session on the Safety Program for the District. The following Board Members were present: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Leonard Dietzen were present at the work session. Steve Cannon, Director of School Safety and Auxiliary Services, facilitated the session. The Board took no official action during the work session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.4

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 8, 2025, Work Session.

ATTACHMENTS:
10.06.2025 Approval of 09.08.2025 Work Session Minutes 405_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, September 8, 2025 - 4:05 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #26

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

SCHOOL BOARD WORK SESSION

4:05 p.m. - 4:25 p.m. -Work Session on Baker County Pre-K / Kindergarten Center 2025-2026 School Improvement Plan

The Baker County School Board met on Monday, September 8, 2025, at 4:05 p.m. at the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of the School Board Work Session was to present the 2025-2026 School Improvement Plan for Baker County Pre-K/Kindergarten Center. The following School Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Leonard Dietzen were present at the work session. Principal Jones and Assistant Principal Faulkner provided a presentation highlighting the school improvement plan and fielded questions during the work session from board members and the superintendent in reference to the plan. Board members were provided with a full copy of the plan. No official action was taken during the work session.

4:30 p.m. - 4:50 p.m. -Work Session on Macclenny Elementary School 2025-2026 School Improvement Plan

The Baker County School Board met on Monday, September 8, 2025, at 4:30 p.m. at the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of the School Board Work Session was to present the 2025-2026 School Improvement Plan for Macclenny Elementary School. The following School Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Leonard Dietzen were present at the work session. Principal Horne and Teacher on Special Assignment Jana Teague provided a presentation highlighting the school improvement plan and fielded questions during the work session from board members and the superintendent in reference to the plan. Board members were provided with a full copy of the plan. No official action was taken during the work session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.5

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 8, 2025, School Board Meeting.

ATTACHMENTS:
10.06.2025 Approval of 09.08.2025 Meeting Minutes_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Monday, September 8, 2025 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
(Revised Agenda) Minute Book #40 / Supplemental Book #53 / Page #26

"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, September 8, 2025, 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 Tiffany McInarnay announced Johnnie Jacobs was going to give the invocation, followed by the Pledge of Allegiance led by Jana Teague.

2. CALL TO ORDER

Chairperson McInarnay 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 Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Leonard Dietzen were both present for the meeting.

4. PUBLIC HEARINGS

4.1 Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.2 Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.3 Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.4 Approval of the 2025-2026 Final Total Millages as 5.3250.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.5 Approval of the 2025-2026 Final Budget.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment.

No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.6 Approval of the 2025-2026 Final Budget Resolution.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

4.7 Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

5. RECOGNITIONS / PRESENTATIONS
There were no recognitions/presentations at this meeting.

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

6.1 Approval to Add Item 9.11.: Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

6.2 Approval to Add Item 9.12.: Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Mandi Canaday made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

6.3 Approval to Add Item 9.13.: Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Clayton Lyons made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

6.4 Approval to Add Item 9.14.: Approval of the 2025-2026 Final Total Millages as 5.3250.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

6.5 Approval to Add Item 9.15.: Approval of the 2025-2026 Final Budget.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Clayton Lyons made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

6.6 Approval to Add Item 9.16.: Approval of the 2025-2026 Final Budget Resolution.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

6.7 Approval to Add Item 9.17.: Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Mandi Canaday made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

6.8 Approval to Add Item 9.18.: Approval of the 2024-2025 Annual Financial Report.
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Clayton Lyons made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

6.9 8.1.: Personnel Items, Employment List/Supplemental Pay List: Approval of the Name Correction from Peace Farmer to Peace Givens. Supplemental Pay List: Approval of the Name Correction from Debra Carrington to Dedra Carrington and Amber Hyed to Amber Hyde.
Chairperson McInarnay read the corrected items to the agenda and entertained a motion from the Board. As recommended:
Amanda Hodges made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

6.10 8.1.: Personnel Items, Out-Of-Field Permits: Approval of the Addition to Out-Of-Field Permits for Nancy Andrews, Certified in Pre-K/Primary PK-3, Elementary Education K-6, Reading, Civic Seal of Excellence, Permit for English for Speakers of Other Languages at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Jennifer Hodges, Certified in Elementary Education K-6, Social Sciences 6-12, Permit for Exceptional Student Education K-12 at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Richard Moore, Certified in English 6-12, Permit for Elementary Education K-6 at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Carylon Padgett, Certified in Elementary Education K-6, Pre-K/Primary PK-3, Exceptional Student Education K-12, Permit for English for Speakers of Other Languages at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Shelby Rafuse, Certified in Elementary Education K-6, Permit for English for Speakers of Other Languages at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Stephanie Surrency, Certified in Elementary Education K-6, Reading, Exceptional Student Education K-12, Permit for English for Speakers of Other Languages at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Bridget Taylor, Certified in Elementary Education K-6, Reading, Permit for English for Speakers of Other Languages at Legacy Elementary School, Effective Dates 2025-2026; Approval of the Addition to Out-Of-Field Permits for Angela Waite, Certified in Social Science 6-12, Permit for Elementary Education K-6, Exceptional Student Education K-12 at Legacy Elementary School, Effective Dates 2025-2026;
Chairperson McInarnay read the additional items to the agenda and entertained a motion from the Board. As recommended:
Mandi Canaday made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

7. REMOVAL OF ROUTINE ITEMS
Chairperson McInarnay asked if any board member wished to remove a routine item for separate consideration. Mandi Canaday requested to be recused from voting on Jessalyn Davis for item 8.1. Approval of the Personnel Items List for September 8, 2025. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

8. APPROVAL OF ROUTINE ITEMS
Chairperson McInarnay entertained a motion from the Board to approve the routine items 8.2 through 8.31. As recommended:
Mandi Canaday 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 September 8, 2025.

8.2 Approval of the Minutes of the August 18, 2025, Work Session.

8.3 Approval of the Minutes of the August 18, 2025, Work Session.

8.4 Approval of the Minutes of the August 18, 2025, Work Session.

8.5 Approval of the Minutes of the August 18, 2025, School Board Meeting.

8.6 Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.

8.7 Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.

8.8 Approval of Amendment #2 to "AEFL, Corrections Education" in the Amount of $100,000.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.9 Approval of Amendment #5 to "AEFL-General Education Project" in the Amount of $153,180.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.10 Approval of Amendment #5 to Title II, Part A - Supporting Effective Instruction in the Amount of $305,880.45 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.11 Approval of Amendment #4 to Title IV, Part A - Student Support and Academic Enrichment in the Amount of $181,860.86 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.12 Approval of Amendment #5 to Title IV, Part A - Student Support and Academic Enrichment in the Amount of $181,860.86 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.13 Approval of the 2025-2026 Professional Learning Catalog. (Executive Summary of Changes Included in Packet.)

8.14 Approval to Reimburse Kimberly Spurlock (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA

8.15 Approval to Reimburse Courtland Kight (Parent) Mileage for Transporting Her Children To and From Central Riverside Elementary in Jacksonville. Funding Source: IDEA

8.16 Approval to Reimburse Lynn Peters (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA

8.17 Approval of the 2025-2026 District Instructional Materials Handbook.

8.18 Approval of the Resolution Affirming Participation in the Small School District Council Consortium in the Amount of $3,250.00 Effective July 1, 2025-June 30, 2026. Funding Source: General

8.19 Approval of the Edmentum Courseware Renewal for the 2025-2026 School Year in the Amount of $14,471.00. The District will be Reimbursed Via a Baker County Education Foundation Matching Grant, Destination Grant, for the Expenditure

8.20 Approval of Budget to Grant Proposal for "Adult Education and Family Literacy, Adult General Education" in the Amount of $153,180.00. Continuation / Federal / No Matching

8.21 Approval of the Settlement Agreement between Baker County School District and Allyson and Tyler Norton

8.22 Approval of the Grant Proposal for Title IV - Student Support and Academic Enrichment in the Amount of $90,842.00. Entitlement / Federal / No Matching

8.23 Approval of Adult Education and Family Literacy, Corrections Education, Continuation Project in the Amount of $100,000.00. Continuation / Federal / No Matching

8.24 Approval of the Agreement with Judenie Raphael for Audiological Consultation to Qualifying Hearing

Impaired Students Effective July 1, 2024 - June 30, 2025. Funding Source: General

8.25 Approval of the Agreement with Judenie Raphael for Audiological Consultation to Qualifying Hearing Impaired Students Effective July 1, 2025 - June 30, 2026. Funding Source: General

8.26 Approval to Renew the Cooperative Agreement with Meridian Behavioral Healthcare, Inc. for Counseling Services Effective July 1, 2025 - June 30, 2026. Funding Source: Mental Health Allocation (No Changes from Previous Agreement.)

8.27 Approval of Agreement with Soliant Health to Provide a Board Certified Behavior Analyst Beginning June 1, 2025 - July 10, 2025. Funding Source: Mental Health Allocation

8.28 Approval of Agreement with Soliant Health to Provide a Board Certified Behavior Analyst and a Behavior Interventionist Beginning August 1, 2025 - July 31, 2026. Funding Source: Mental Health Allocation

8.29 Approval of the 2025-2026 Uniform Statewide Assessment Calendar.

8.30 Approval to Renew Family Service Center Interagency Agreement with the Women's Center of Jacksonville, Effective October 1, 2025 - September 30, 2026. (Rate Change Noted.)

8.31 Approval of Amendment #3 to "Workforce Development Capitalization Incentive Grant (CAP) in the Amount of $279,510.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
Chairperson McInarnay entertained a motion from the Board to approve removed routine item 8.1. Personnel Items List for approval on September 8, 2025, for Jessalyn Davis. As recommended: Amanda Hodges made a motion to approve, seconded by Clayton Lyons. The motion carried 4-0.

Chairperson McInarnay entertained a motion from the Board to approve removed routine item 8.1. Personnel Items List for approval for September 8, 2025 excluding Jessalyn Davis. As recommended: Mandi Canaday made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.2 Approval to De-authorize and Dispose of Itemized Property on the Baker County High School's Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.3 Approval of the 2025-2026 Instructional Personnel Evaluation System.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Amanda Hodges made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

9.4 Approval of the Memorandum of Understanding between Baker County School District and LJD Jewish Family & Community Services, Inc. for August 1, 2025 - June 30, 2027. (Services Provided at No Charge to the District.)
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.5 Approval of Out of State Field Trip on October 1, 2025 to the Sunbelt Ag Expo in Moultrie, Georgia, for BCHS FFA Students and Staff Chaperones. (Traveling by School Bus)

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

Chairperson McInarnay entertained a motion from the Board to amend October 1, 2025, to October 15, 2025, for 9.5. Approval of Out of State Field Trip on October 1, 2025 to the Sunbelt Ag Expo in Moultrie, Georgia, for BCHS FFA Students and Staff Chaperones. (Traveling by School Bus). As recommended:
Clayton Lyons made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.6 Approval of Out of State Field Trip on October 17, 2025 - October 18, 2025 for Historical Tours of the Town of Charleston, South Carolina, for BCHS History Club Students and Staff Chaperones. (Traveling by Charter Bus)
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Amanda Hodges made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.7 Approval of the Contract Between Baker County School Board and Driver Training Solutions, LLC.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Amanda Hodges made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.8 Approval of the Required Instruction Implementation Plan for the 2025-2026 School Year for the Health Education Curriculum.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.9 Approval of the Postretirement Benefit Valuation Report Under GASB 75 for the Fiscal Year Beginning July 1, 2023 and Ending June 30, 2025.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.10 Approval of the 2025-2026 Schools and District Florida Safe Schools Assessment Tool (FSSAT) and District Best Practices Assessment
Completion, Findings, and Recommendations.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Mandi Canaday made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.11 Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.12 Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.13 Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Mandi Canaday made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.14 Approval of the 2025-2026 Final Total Millages as 5.3250.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.15 Approval of the 2025-2026 Final Budget.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

9.16 Approval of the 2025-2026 Final Budget Resolution.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Mandi Canaday made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.17 Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

9.18 Approval of the 2024-2025 Annual Financial Report.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. 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

School Improvement Plans – Thank you to Mrs. Jones, Mrs. Faulkner, Mrs. Horne, and Ms. Teague for their presentations, which serve as a testament to the hard work and diligence of our educational leaders.

12. ADJOURNMENT

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

_____ _____

Superintendent Board Chairperson

AGENDA ITEM NO. 8.6

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Incorporate Form 8B into the September 8, 2025, School Board Meeting Minutes.

ATTACHMENTS:
10.06.2025 Approval of Form 8B for M. Canaday on 09.08.2025 _W.Milton.pdf

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
Canaday, Mandi	Baker County School Board
MAILING ADDRESS 270 South Blvd E, Macclenny, FL 32063	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: ☐ CITY ☐ COUNTY ☑ OTHER LOCAL AGENCY
CITY: Macclenny — COUNTY: Baker	NAME OF POLITICAL SUBDIVISION: Baker County School Board
DATE ON WHICH VOTE OCCURRED September 8, 2025	MY POSITION IS: ☑ ELECTIVE ☐ APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office MUST ABSTAIN from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also MUST ABSTAIN from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * * * * * * * * * * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * * * * * * * * * * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Mandi Canaday, hereby disclose that on September 5, 20 25 :

(a) A measure came or will come before my agency which (check one or more)

___ inured to my special private gain or loss;

___ inured to the special gain or loss of my business associate, _____ ;

X inured to the special gain or loss of my relative, my sister-in-law Jessalyn Davis ;

___ inured to the special gain or loss of _____, by whom I am retained; or

___ inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

On September 8, 2025, during the publicly-noticed meeting of the Baker County School Board--of which I am an elected member--it came to my attention that within Item 8, Approval of Routine Items, of the agenda, there was contained within item 8.1, Approval of the Personnel Items List for Approval on September 8, 2025. Amongst the list of personnel decisions to be approved as part of Item 8.1 was my sister-in-law, Jessalyn Davis. When I became aware of this prospective voting conflict, before the Board voted on Item 8, I announced the nature of the voting conflict. I recused myself from voting on Item 8.1. The Board thereafter moved and agreed to remove Item 8.1 from Item 8, Approval of Routine Items, and instead move it to Item 9, Approval of Items for Action, specifically Item 9.1, Approval of Removed Routine Items. When Item 9.1 came before the Board for a vote, I recused myself and did not vote on this item.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

8/4/25
Date Filed

Mandi Canaday
Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED $10,000.

AGENDA ITEM NO. 8.7

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 15, 2025, Work Session.

ATTACHMENTS:
10.06.2025 Approval of 09.15.2025 Work Session Minutes 130_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, September 15, 2025 - 1:30 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #54 / Page #1

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

SCHOOL BOARD WORK SESSION

Work Session on Policy Development (3.06, 3.30, 5.04, 5.13, 5.15, 5.25, 5.382, 6.17, 6.19, 6.103, 6.370, 8.07, 8.13, 8.271, 8.32)

The Baker County School Board met on Monday, September 15, 2025, at 1:30 p.m. at the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of the School Board Work Session was to discuss policy development. The following School Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons Jr., Mandi Canaday, and Amanda Hodges. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were both in attendance for the work session. The session was facilitated by Thomas Hill, Associate Superintendent of Human Resources. Board members were provided with a full copy of the proposed policies. During the session, additional changes were suggested; however, no official action was taken during the work session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.8

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 15, 2025, Work Session.

ATTACHMENTS:
10.06.2025 Approval of 09.15.2025 Work Session Minutes 405_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, September 15, 2025 - 4:05 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #54 / Page #1

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

SCHOOL BOARD WORK SESSION

4:05 p.m. - 4:25 p.m. -Work Session on Legacy Elementary School 2025-2026 School Improvement Plan
The Baker County School Board met on Monday, September 15, 2025, at 4:05 p.m. at the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of the School Board Work Session was to present the 2025-2026 School Improvement Plan for Legacy Elementary School. The following School Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were present at the work session. Principal Anderson, Assistant Principal Hall, and Assistant Principal Smith provided a presentation highlighting the school improvement plan and fielded questions during the work session from board members and the superintendent in reference to the plan. Board members were provided with a full copy of the plan. No official action was taken during the work session.

4:30 p.m. - 4:50 p.m. -Work Session on Westside Elementary School 2025-2026 School Improvement Plan
The Baker County School Board met on Monday, September 15, 2025, at 4:30 p.m. at the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of the School Board Work Session was to present the 2025-2026 School Improvement Plan for Westside Elementary School. The following School Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were present at the work session. Principal Green and Assistant Principal Harris provided a presentation highlighting the school improvement plan and fielded questions during the work session from board members and the superintendent in reference to the plan. Board members were provided with a full copy of the plan. No official action was taken during the work session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.9

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 15, 2025, School Board Meeting.

ATTACHMENTS:
10.06.2025 Approval of 09.15.2025 Meeting Minutes_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Monday, September 15, 2025 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #54 / Page #1

"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, September 15, 2025, 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 Tiffany McInarnay announced Wyatt Milton was going to give the invocation, followed by the Pledge of Allegiance led by the Chairperson.

2. CALL TO ORDER
Chairperson McInarnay 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 Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were both present for the meeting.

4. PUBLIC HEARINGS
Chairperson McInarnay called the public hearing to order and opened the floor for public comment. No individual in the audience addressed the Board on this item. Therefore, Chairperson McInarnay closed the public hearing on this item.

5. RECOGNITIONS / PRESENTATIONS

5.1 Presentation of the Workforce Development Capitialization Incentive Grant (CAP) for the Agriculture Programs - Facilitated by Greg Johnson, FFA Advisor
Presentation by Greg Johnson, FFA Advisor at Baker County High School, provided the Board with a summary of items to be purchased through the Capitalization Grant.

6. APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA
There were no corrections or additions to the agenda. Therefore, no action was taken on this agenda item.

7. REMOVAL OF ROUTINE ITEMS
Chairperson McInarnay asked if any board member wished to remove a routine item for separate consideration. Mandi Canaday requested to be recused from voting on Jessalyn Davis for item 8.1. Approval of the Personnel Items List for September 15, 2025. As recommended:
Clayton Lyons made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

8. APPROVAL OF ROUTINE ITEMS
Chairperson McInarnay entertained a motion from the Board to approve the routine items, excluding Jessalyn Davis from 8.1. Personnel Items List for September 15, 2025. As recommended:

Mandi Canaday made a motion to approve the routine items, seconded by Clayton Lyons. The motion carried 5-0.

8.1 Approval of the Personnel Items List for Approval on September 15, 2025.

8.2 Approval of Perkins V Secondary in the Amount of $65,260.00. Continuation / Federal / No Matching

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
Chairperson McInarnay entertained a motion from the Board to approve removed routine item 8.1. Personnel Items List for approval on September 15, 2025, for Jessalyn Davis. As recommended: Jack Baker Jr. made a motion to approve, seconded by Amanda Hodges. The motion carried 4-0.

9.2 Approval to De-authorize and Dispose of Itemized Property on the Baker County Middle School's Property List. (Obsolete / Broken Beyond Repair Items Will be Disposed of When Possible.)
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

9.3 Approval of the Participation Agreement and Declaration of Trust with Florida Educator Health Trust (FLEHT).
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Clayton Lyons. 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
BCHS College Night - Baker County High School will host College Night on Tuesday, September 16, 2025, at 6:30 p.m. in the gymnasium.

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

_____ _____
Superintendent Board Chairperson

AGENDA ITEM NO. 8.10

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the September 15, 2025, Executive Session.

ATTACHMENTS:
10.06.2025 Approval of 09.15.2025 Executive Session Minutes_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
EXECUTIVE SESSION (CLOSED TO THE PUBLIC)
Monday, September 15, 2025 - 5:15 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #54 / Page #1

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

SCHOOL BOARD EXECUTIVE SESSION

Closed Executive Session to Discuss Negotiations on BCEA & BCSPA

The Baker County School Board met on Monday, September 15, 2025, at 5:15 p.m. in a closed meeting at the District School Board Room. The purpose of the meeting was to have a closed Executive Session to discuss negotiations with the Baker County Education Support Professionals Association, the Baker County Education Association, and the 2025-2026 SSRA Safety with the School Board. The following Board Members were present to wit: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Clayton Lyons, Amanda Hodges, and Mandi Canaday. Superintendent Wyatt Milton, Associate Superintendent of Human Resources Thomas Hill, Executive Director of Teaching and Learning and Director of Career and Adult Education Carrie Dopson, Director of School Safety and Auxiliary Services Steve Cannon, and Executive Director of Finance and Support Services Teri Ambrose were present for the executive session. School Board Attorney Leonard Dietzen was present via Google Meet. No official action was taken during the session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.11

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Incorporate Form 8B into the September 15, 2025, School Board Meeting Minutes.

ATTACHMENTS:
10.06.2025 Approval of Form 8B for M. Canaday on 09.15.2025 _W.Milton.pdf

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
Canaday, Mandi	Baker County School Board
MAILING ADDRESS 270 South Blvd E, Macclenny, FL 32063	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: ☐ CITY ☐ COUNTY ☑ OTHER LOCAL AGENCY
CITY: Macclenny — COUNTY: Baker	NAME OF POLITICAL SUBDIVISION: Baker County School Board
DATE ON WHICH VOTE OCCURRED September 15, 2025	MY POSITION IS: ☑ ELECTIVE ☐ APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office MUST ABSTAIN from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also MUST ABSTAIN from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * * * * * * * * * * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * * * * * * * * * * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Mandi Canaday, hereby disclose that on September 15, 20 25 :

(a) A measure came or will come before my agency which (check one or more)

___ inured to my special private gain or loss;

___ inured to the special gain or loss of my business associate, _____ ;

X inured to the special gain or loss of my relative, my sister-in-law Jessalyn Davis ;

___ inured to the special gain or loss of _____, by whom I am retained; or

___ inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

On September 15, 2025, during the publicly-noticed meeting of the Baker County School Board--of which I am an elected member--it came to my attention that within Item 8, Approval of Routine Items, of the agenda, there was contained within item 8.1, Approval of the Personnel Items List for Approval on September 15, 2025. Amongst the list of personnel decisions to be approved as part of Item 8.1 was my sister-in-law, Jessalyn Davis. When I became aware of this prospective voting conflict, before the Board voted on Item 8, I announced the nature of the voting conflict. I recused myself from voting on Item 8.1. The Board thereafter moved and agreed to remove Item 8.1 from Item 8, Approval of Routine Items, and instead move it to Item 9, Approval of Items for Action, specifically Item 9.1, Approval of Removed Routine Items. When Item 9.1 came before the Board for a vote for Jessalyn Davis, I recused myself and did not vote on this item.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

9/15/25
Date Filed

Mandi C
Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED $10,000.

AGENDA ITEM NO. 8.12

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of Amendment #6 to "AEFL-General Education Project" Roll Forward Funds in the Amount of $5,731.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching

ATTACHMENTS:
10.06.2025 Approval of AEFL General Education Project #6_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*AEFL, General Education Project*

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

CONTACT PERSON:	*Carrie Dopson, Director of Adult Education*

CONTACT PHONE NUMBER:	*(904) 259-0408*

AMOUNT REQUESTED:	

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)***
Adult General Education (AGE) Amendment 6

HOW WILL FUNDS BE USED ***(If additional space is needed, attachments may be used)***
This amendment is to move roll-over funds from salaries to tech related rentals and dues and fees. These funds will be used to purchase IXL for Adult Ed students and to cover the cost of the monthly rental fee for the Adult Ed copier until funds are expended. No extra funds are requested.

SUBMITTED BY: _____ **DATE:** _____

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Baker County School District	**2 PROJECT NUMBER** 020-1915C-5CG01
3 PROJECT/PROGRAM TITLE Adult Education and Family Literacy, Adult General Education **TAPS 25B022**	**4 AUTHORITY** **CFDA 84.002 AEFLA Federal Grant Title II WIOA** **USDE or Appropriate Agency** **FAIN#**: V002A240009
5 AMENDMENT INFORMATION Amendment Number: 6 Type of Amendment: Budgetary Effective Date: 08/06/2025	**6 PROJECT PERIODS** Budget Period: 07/01/2024 - 06/30/2026 Program Period: 07/01/2024 - 06/30/2026
7 AUTHORIZED FUNDING Current Approved Budget: $153,180.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: $153,180.00	**8 REIMBURSEMENT OPTION** Federal Cash Advance

9 TIMELINES

- Last date for incurring expenditures and issuing purchase orders: 06/30/2026
- Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2026
- Last date for receipt of proposed budget and program amendments: 05/31/2026
- Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:
- Date(s) for program reports:
- Federal Award Date : 07/01/2024

10 DOE CONTACTS **Program**: Nicholas Key Phone: (850) 245-9041 Email: Nicholas.Key@fldoe.org **Grants Management**: Unit B (850) 245-0735	**Comptroller Office** **Phone**: (850) 245-0401	**UEI#**: MJG4ULGMPKE7 **FEIN#**: F596000509001

11 TERMS AND SPECIAL CONDITIONS

- This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.
- For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.
- All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.
- The Department's approval of this contract/grant does not excuse compliance with any law.
- Other: Please note that additional terms and conditions may apply depending on the assurances associated with this project. For further details, refer to Section 11 on the following page.

12 APPROVED:

Charles D. Fechner
Authorized Official on behalf of the Commissioner of Education

9/03/2025
Date of Signing

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

INSTRUCTIONS
PROJECT AWARD NOTIFICATION

1 Project Recipient: Agency, Institution or Non-Governmental entity to which the project is awarded.

2 Project Number: This is the agency number, grant number, and project code that must be used in all communication. (Projects with multiple project numbers will have a separate DOE-200 for each project number).

3 Project Description: Title of program and/or project. TAPS #: Departmental tracking number.

4 Authority: Federal Grants - Public Law or authority and CFDA number. State Grants - Appropriation Line Item Number and/or applicable statute and state identifier number.

5 Amendment Information: Amendment number (consecutively numbered), type (programmatic, budgeting, time extension or others) in accordance with the Project Application and Amendment Procedures for Federal and State Programs (Green Book), and effective date.

6 Project Periods: The periods for which the project budget and program are in effect.

7 Authorized Funding: Current Approved Project (total dollars available prior to any amendments); Amendment Amount (total amount of increase or decrease in project funding); Estimated Roll Forward (roll forward funds which have been estimated into this project); and Total Project Amount (total dollars awarded for this project).

8 Reimbursement Options:

Federal Cash Advance –On-Line Reporting required monthly to record expenditures.

Advance Payment – Upon receipt of the Project Award Notification, up to 25% of the total award may be advanced for the first payment period. To receive subsequent payments, 90% of previous expenditures must be documented and approved by the Department.

Quarterly Advance to Public Entity – For quarterly advances of non-federal funding to state agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and reported to DOE at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances.

Reimbursement with Performance - Payment made upon submission of documented allowable expenditures, plus documentation of completion of specified performance objectives.

9 Timelines: Date requirements for financial and program reporting/requests to the Department of Education.

10 DOE Contacts: Program contact for program issues, Grants Management Unit for processing issues, and Comptroller's Office number for payment information.

11 Terms and Special Conditions: Listed items apply to this project

As applicable, grantees must not use federal funds under this project in any manner that violates the United States Constitution, Title VI or Title VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq. or 42 U.S.C. § 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), section 504 of the Rehabilitation Act (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131 et seq.), the Boy Scouts of America Equal Access Act of 2001 (20 U.S.C. § 7905), section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f), or other applicable federal law. To the extent that a grantee uses grant funds for such unallowable activities, the U.S. Department of Education and/or the Florida Department of Education may take appropriate enforcement action including under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA.

12 Approved: Approval signature from the Florida Department of Education and the date signature was affixed.

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	Date Received **8/6/2025**
B) Program Name: Adult General Education **TAPS Number:** 25B022		**Project Number (DOE Assigned)** **020-1915C-5CG01**

C) Amendment Type

☐ Program ☒ Budget

Amendment Number: 6

D) Amendment Request Contact Information

Contact Name:	Telephone Numbers:
Carrie Dopson	**(904)259-0408**
Mailing Address: **418 S. 8th Street Macclenny, FL**	E-mail Addresses: Carrie.dopson@bakerk12.org

E) Required Signature and Certification

I, John Wyatt Milton, 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
J. Wyatt Milton	**Superintendent**	**7/23/2025**
Signature of Charter Head	Title	Date

F) Narrative

This amendment is to move roll-over funds from object codes 310,330,369, 510, 642,and 730 to cover salaries of the full-time instructor and part-time instructional assistant for two pay periods. These funds will only be used for salary and benefits for these two employees of the Baker County Adult Education program.

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

A) Baker County School District
District/Agency Name

B) 020-1915C-5CG01/25B022
Project Number/TAPS Number

C) 6
Amendment Number

D) Total Project Amount Currently Approved
$153,180.00

E) Total Project Amount resulting from this Budget Amendment
$ 153,180.00

F) Line Item Description

Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
5400	369	**Technology related rentals: to be used to purchase IXL for students in AGE/GED classes provided by**		5,731.00	
5400	120	**salary for 1 full time instructor to provide instruction for adult education program.**			1,632.00
5400	210	**Retirement for 1 full time instructor and 1 part-time instructional assistant (@ 13.63%)**			1,576.00
5400	220	**FICA/Medicare (7.65%) for 1 full time instructor and 1 part-time instructional assistant.**			1,128.00
5400	150	**salary for 1 part time instructional assistant to provide instruction for adult education program.**			149.00
5400	310	**Professional and Technical Services: provide teacher training through academic tutoring and**			5.00
5400	330	**Travel: Costs for hotel, transportation, meals and registration fees. Travel paid at state rate.**			306.00
5400	510	**Supplies: expenditures for supplies for Adult Education classrooms**			13.00
5400	642	**Non-Capitalized furniture, fixtures and equipment**			157.00
5400	730	**Dues and Fees**			765.00
			Total	**5,731.00**	**5,731.00**

AGENDA ITEM NO. 8.13

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Grant Proposal for Title II, Part A - Supporting Effective Instruction in the Amount of $222,325.00. Entitlement / Federal / No Matching

ATTACHMENTS:
10.06.2025 Approval of Title II, Part A Supporting Effective Instruction_C. Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Title II, Part A - Supporting Effective Instruction*

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

CONTACT PERSON:	*Carrie Dopson*

CONTACT PHONE NUMBER:	*(904) 259-0408*

AMOUNT REQUESTED:	*$222,325.00*

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)*
1. Provide partial funding of (1) district secondary trainer
2. Provide partial funding of (2) reading coach salaries
3. Provide New Teacher Training, Rural Connect Literacy Professional Learning, Professional Learning Certification Program Stipends, and other professional development training through NEFEC
4. Fund annual Reading stipends for secondary reading teachers, provide funding for In-field/HQ Incentives such as registration fees and add-on certification fees for endorsements (Out-of-Field, ESOL, etc.)
5. Provide substitutes for teachers to attend professional development trainings

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*

1. ***District secondary trainer salary and benefits will be funded at 50%***

2. ***Reading coach salaries and benefits will be funded at Westside Elementary (50%) and Macclenny Elementary (50%)***

3. ***Stipends and substitutes will be funded for New Teacher Training, Professional Learning Certification Program, and other trainings offered through NEFEC***

4. ***Stipends will be paid to teachers who add an out-of-field subject area to their teaching certificate. Stipends will also be paid to teachers who are teaching reading and are already reading endorsed, or those that are currently working towards getting their reading endorsement. Certification fees will be reimbursed to teachers who add ESOL or the Reading Endorsement to their teaching certificate. Funds will be used to pay for Reading stipends for secondary reading teachers***

5. ***Substitutes will be covered for teachers to attend professional development training***

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***9/16/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Baker County School District	**2 PROJECT NUMBER** 020-2246C-6CT01
3 PROJECT/PROGRAM TITLE Title II, Part A - Supporting Effective Instruction **TAPS 26A011**	**4 AUTHORITY** **84.367A Title II, A Teacher and Principal Training Fund** **USDE or Appropriate Agency** **FAIN#**: S367A250009
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	**6 PROJECT PERIODS** Budget Period: 07/01/2025 - 06/30/2026 Program Period:07/01/2025 - 06/30/2026
7 AUTHORIZED FUNDING Current Approved Budget: $222,325.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: $222,325.00	**8 REIMBURSEMENT OPTION** Federal Cash Advance

9 TIMELINES

- Last date for incurring expenditures and issuing purchase orders: 06/30/2026
- Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2026
- Last date for receipt of proposed budget and program amendments: 05/30/2026
- Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:
- Date(s) for program reports:
- Federal Award Date : 07/01/2025

10 DOE CONTACTS **Program**: Matthew Caldwell Phone: (850) 245-0919 Email: Matthew.Caldwell@fldoe.org **Grants Management**: Unit A (850) 245-0735	**Comptroller Office** **Phone**: (850) 245-0401	**UEI#**: MJG4ULGMPKE7 **FEIN#**: F596000509001

11 TERMS AND SPECIAL CONDITIONS

- This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.
- For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.
- All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.
- The Department's approval of this contract/grant does not excuse compliance with any law.
- Other: Please note that additional terms and conditions may apply depending on the assurances associated with this project. For further details, refer to Section 11 on the following page.

12 APPROVED:

Jennifer Kruis
Authorized Official on behalf of the Commissioner of Education

9/15/2025
Date of Signing

FLORIDA DEPARTMENT OF EDUCATION fldoe.org

DOE-200
Revised 07/15

INSTRUCTIONS
PROJECT AWARD NOTIFICATION

1 Project Recipient: Agency, Institution or Non-Governmental entity to which the project is awarded.

2 Project Number: This is the agency number, grant number, and project code that must be used in all communication. (Projects with multiple project numbers will have a separate DOE-200 for each project number).

3 Project Description: Title of program and/or project. TAPS #: Departmental tracking number.

4 Authority: Federal Grants - Public Law or authority and CFDA number. State Grants - Appropriation Line Item Number and/or applicable statute and state identifier number.

5 Amendment Information: Amendment number (consecutively numbered), type (programmatic, budgeting, time extension or others) in accordance with the Project Application and Amendment Procedures for Federal and State Programs (Green Book), and effective date.

6 Project Periods: The periods for which the project budget and program are in effect.

7 Authorized Funding: Current Approved Project (total dollars available prior to any amendments); Amendment Amount (total amount of increase or decrease in project funding); Estimated Roll Forward (roll forward funds which have been estimated into this project); and Total Project Amount (total dollars awarded for this project).

8 Reimbursement Options:

Federal Cash Advance –On-Line Reporting required monthly to record expenditures.

Advance Payment – Upon receipt of the Project Award Notification, up to 25% of the total award may be advanced for the first payment period. To receive subsequent payments, 90% of previous expenditures must be documented and approved by the Department.

Quarterly Advance to Public Entity – For quarterly advances of non-federal funding to state agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and reported to DOE at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances.

Reimbursement with Performance - Payment made upon submission of documented allowable expenditures, plus documentation of completion of specified performance objectives.

9 Timelines: Date requirements for financial and program reporting/requests to the Department of Education.

10 DOE Contacts: Program contact for program issues, Grants Management Unit for processing issues, and Comptroller's Office number for payment information.

11 Terms and Special Conditions: Listed items apply to this project

As applicable, grantees must not use federal funds under this project in any manner that violates the United States Constitution, Title VI or Title VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq. or 42 U.S.C. § 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), section 504 of the Rehabilitation Act (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131 et seq.), the Boy Scouts of America Equal Access Act of 2001 (20 U.S.C. § 7905), section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f), or other applicable federal law. To the extent that a grantee uses grant funds for such unallowable activities, the U.S. Department of Education and/or the Florida Department of Education may take appropriate enforcement action including under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA.

12 Approved: Approval signature from the Florida Department of Education and the date signature was affixed.

Title II, Part A

Baker

Supporting Effective Instruction

To increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.

Allocation as of 8/19/2025	**$222,325.00**
Requested Allocation Amount	**$222,325.00**
Estimated Roll Forward	**$0.00**
Total Funds Requested (Including Roll Forward) (sum of allocation and estimated roll)	**$222,325.00**

Area of Focus 1	Professional Learning
Area of Focus 2	Recruitment and Retention
Area of Focus 3	Prioritize Effective Teachers for High Needs Students
Area of Focus 4	Administrative Costs

Title II, Part A Equitable Services Formula	
Number of Students (ages 5-17)	
A1. LEA Total (Including Roll Forward) Enrollment	4763
A2. Participating Private Schools Total Enrollment	0
A3. Total Enrollment = A1 + A2	4763
Title II, Part A Base Preliminary Allocation	
B1. Total LEA Base Preliminary Allocation (from the allocation tab)	$222,325.00
B2. Administrative Costs (for public and private school programs)	$12,782.12
B3. LEA Base Preliminary Allocation Minus Admin Costs = B1 - B2	$209,542.88
Per Pupil Rate	
C1. B3 divided by A3	43.99388621
Equitable Services	
Amount LEA must reserve for equitable services for private school teachers and other educational personnel = A2 x C1	$0.00

Area of Focus 1: Professional Learning

A. Provide a description of how the LEA will address Professional Learning under this section and how these activities will be aligned with Florida's challenging academic standards.

Activity 1: Encouragement of Reading and Math Endorsement: The purpose of this activity is to encourage teachers/administrators to complete reading and math endorsements. This reimbursement is in the form of a stipend paid directly to the teacher upon verification of the completion of a reading or math competency/reading or math exam, and add-on fees to their teaching certificate. This activity will impact teaching and learning by providing teachers with subject area knowledge to promote the effective delivery of instruction. The goal would be to have 100% of all teachers instructing a reading/math course to be endorsed.
Activity 2: The Executive Director of Teaching and Learning would attend the annual Fall and Spring Florida Association of State and Federal Education Program Administrators' conference (FASFEPA). Funds would be needed for annual membership fees, registration fees, and travel fees.
Activity 3: FAME Conference - One school Librarian/media specialist will attend the FAME Library Conference, to be held in Orlando, FL, on October 29-31, 2025. This conference offers programming on everything from coding and technology integration to leadership, resiliency, school safety, and advocacy.
Activity 4: ESOL Endorsement; The purpose of this activity is to encourage teachers to complete the ESOL endorsement. This reimbursement is in the form of a stipend paid directly to the teacher upon verification of the completion of the endorsement process and courses. This training will impact teaching and learning by providing teachers with the skill sets necessary to promote the effective delivery of instruction to ELL students. The intended outcome will be that 100% of all teachers instructing an ELL student will have the ESOL endorsement or the required number of ESOL hours for the teacher's subject area.
Activity 5: Improvement of the Percentage of In-Field Teachers: The purpose of this activity is to encourage teachers to become in-field if he/she has been declared out-of-field. This reimbursement is in the form of a stipend paid directly to the teacher upon verification of the passing of the exam and the addition of the subject area to his/her certificate. This activity will impact teaching and learning by providing teachers with subject area knowledge to promote the effective delivery of instruction.
Activity 6: NEFEC Professional Learning: Provide inter-district professional learning community opportunities to teachers through NEFEC, North East Florida Educational Consortium, Connect, and other consortium professional learning activities. The only Title II cost associated with this activity would be for substitutes to cover for teachers who attend professional learning activities during the workday. NEFEC provides these trainings at the NEFEC office (Palatka, FL) or other surrounding locations during the teacher's work schedule (Monday-Friday). NEFEC provides professional learning through sessions such as Math, Science, Clinical Educator Trainings, and New Teacher Trainings for levels K-12. Registration offers registration for these events on their website and notifies the district of the schedule for different trainings throughout the school year.

☐ No Title II, Part A funds will be used to address this Area of Focus. If this box is checked then the LEA does not need to complete the next question or the budget section for this Area of Focus.

B. Describe the funded activities that will be implemented to address Area of Focus 1.

Activity 1	Registration reimbursement fees up to $240 per competency/reading and/or math exam and $75 certification endorsement fees for approximately 20 teachers
Activity 2	One Executive Director of Teaching and Learning would attend the FASFEPA Fall/Spring Forum, Annual membership fee @ $475.00, Registration fee @ $375 x 2, and travel accommodations at up to $200 per night for 5 nights and $114.47 for one night. Fall Forum to be held in Orlando and Spring Forum to be determined.
Activity 3	One librarian/media specialist would attend the FAME Conference with a registration fee of $410, and room accommodations @ $244.00 per night @ 3 nights, this rate includes parking and resort fee.

Activity 4	Approximately up to 6 teachers will receive this stipend in the 2025-2026 school year. These stipends will cover course reimbursements up to $240 per course and $75 certification endorsement reimbursement.
Activity 5	Approximately up to 8 teachers will receive this stipend in the 2025-2026 school year. These stipends will cover examination fees up to $150 and $75 certification endorsement fee.
Activity 6	Approximately 243 subs will be needed for teachers who attend these trainings. Substitutes are calculated at the highest daily rate of $135; these trainings will take place during the 2025-2026 school year.

List the detailed activities that will be implemented to address this Area of Focus.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount	Use the dropdown to select LEA or Private
6400	730	AOF 1	1	Instructional Staff Training Services-Dues and Fees		$6,300.00	LEA
7300	330	AOF 1	2	School Administration (Office of the Principal)-Travel		$2,339.47	LEA
6400	330	AOF 1	3	Instructional Staff Training Services-Travel		$1,142.00	LEA
6400	730	AOF 1	4	Instructional Staff Training Services-Dues and Fees		$1,890.00	LEA
6400	120	AOF 1	5	Instructional Staff Training Services-Classroom Teacher		$1,800.00	LEA
6400	220	AOF 1	5	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$136.95	LEA
6400	750	AOF 1	6	Instructional Staff Training Services-Other Personal Services		$32,805.00	LEA
6400	220	AOF 1	6	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$2,509.59	LEA
		AOF 1					
				LEA Total (Including Roll Forward)		$48,923.01	
				Private Total (Including Roll Forward)		$0.00	
				Area of Focus 1 Total (Not Including Roll Forward)		$48,923.01	
				Estimated Roll Forward Total		$0.00	
				Total Funds Requested (Including Roll Forward)		$48,923.01	

Area of Focus 2: Recruitment and Retention

A. Provide a description of the local educational agency's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

Activity 1: Baker County School District Secondary Trainer. The purpose of this position is to provide essential professional learning services. The training provided by the professional in this position will impact teaching and learning by providing teachers with subject area knowledge, instructional strategies, and support to promote the effective delivery of instruction. The District Secondary Trainer works with teachers individually and in small groups on the following; Data chats, Student engagement, Standards-based instruction, Formative assessment, Summative assessment, Focus calendars, Lesson planning, IPDP's, Classroom management, Literacy integration, Depth of Knowledge, Bell ringers, Mathematical discourse, Differentiation, Supporting students with disabilities, PLCP, School and classroom culture and implementing Instructional materials.
Activity 2: Westside Elementary School Instructional Coach. The purpose of this position is to provide essential professional learning services to teachers. The training provided by the professional in this position will impact teaching and learning by providing teachers with subject area knowledge, instructional strategies, and support to promote the effective delivery of instruction. The elementary reading coach spends 5 hours or more each day in teacher classrooms, observing, providing feedback and resources, and/or compiling student and school-wide data on classroom assessments. This includes the preparation and delivery of professional learning sessions with the purpose of improving academic instruction.
Activity 3: Macclenny Elementary School Instructional Coach. The purpose of this position is to provide essential professional learning services to teachers. The training provided by the professional in this position will impact teaching and learning by providing teachers with subject area knowledge, instructional strategies, and support to promote the effective delivery of instruction. The elementary reading coach spends 5 hours or more each day in teacher classrooms, observing, providing feedback and resources, and/or compiling student and school-wide data on classroom assessments. This includes the preparation and delivery of professional learning sessions with the purpose of improving academic instruction.
Activity 4: Mentor Program Stipends: Provide stipends for mentor teachers of educators participating in the Professional Learning Certification Program. Mentors of teachers in their first year of the PLCP program will receive $1000, and mentors of teachers in their second year of the PLCP program will receive $500 after completion verification. In some cases, a third-year mentor is needed; we would pay a $500 stipend for the third year. Verification of completion comes from the NEFEC PLCP Coordinator, along with the school principal. Mentors receive these stipends when the mentee (teacher) completes the requirements of each year. BCSD will pay the mentor for the 1st, 2nd, and sometimes 3rd year that the mentee completes the requirements of the program; these stipends are paid at the end of the school year in which the mentee has been working. After the mentee completes the program, they will have met certification requirements to continue to be employed by the BCSD. Stipends are paid to mentors for their time and effort above and beyond what is required of their regular teaching contract and regular contracted workday.
Activity 5: Recruitment of Qualified Intensive Reading Teachers: The purpose of this activity is to recruit teachers to instruct the intensive reading courses at the middle and high school levels. This stipend is provided to certified or reading endorsed teachers with a three-year aggregate VAM score of Effective or Highly Effective
Activity 6: Baker County School District Secondary Trainer: The district would offer 225 extra-duty hours @ $34.92 per hour plus benefits for hours not included in contractual time. These hours would provide training in the original job duties that are not included during contractual hours. The purpose of this position is to provide essential professional learning services. The training provided by the professional in this position will impact teaching and learning by providing teachers with subject area knowledge, instructional strategies, and support to promote the effective delivery of instruction. The District Secondary Trainer works with teachers individually and in small groups on the following; Data chats, Student engagement, Standards-based instruction, Formative assessment, Summative assessment, Focus calendars, Lesson planning, IPDP's, Classroom management, Literacy integration, Depth of Knowledge, Bell ringers, Mathematical discourse, Differentiation, Supporting students with disabilities, PLCP, School and classroom culture, Technology integration, Grant-writing and implementing Instructional materials.

☐ No Title II, Part A funds will be used to address this Area of Focus. If this box is checked then the LEA does not need to complete the next question or the budget section for this Area of Focus.

B. Describe the funded activities that will be implemented to address Area of Focus 2.

Activity 1	Provide (1) Baker County School District Secondary Trainer. This position serves as a District Secondary Trainer for 50% of the instructional day. The remainder of the salary is shared with general funding.
Activity 2	Provide (1) Instructional Coach at Westside Elementary School. The elementary coach spends 5 hours or more each day (50%) providing services to teachers. The remainder of the salary is shared with Title I. Retirement is figured at the DROP rate.
Activity 3	Provide (1) Instructional Coach at Macclenny Elementary School. The elementary coach spends 5 hours or more each day (50%) providing services to teachers. The remainder of the salary is shared with Title I. Retirement is figured at the DROP rate.
Activity 4	Approximately 5 first-year mentors @ $1,000, approximately 3 second-year mentors @ $500, and approximately 5 third-year mentors @ $500 will receive this stipend to be paid upon completion of the 2025-2026 school year.
Activity 5	Approximately 8 teachers will receive this $500 annual stipend at the completion of the 2025-2026 school year.
Activity 6	Provide 225 summer and regular extra-duty hours plus benefits to the Baker County District Secondary Trainer for hours worked that are not included in contractual time.

List the detailed activities that will be implemented to address this Area of Focus.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount	Use the dropdown to select LEA or Private
5100	120	AOF 2	1	Basic (FEFP K-12)-Classroom Teacher	0.50	$27,313.00	LEA
5100	210	AOF 2	1	Basic (FEFP K-12)-Retirement		$3,832.00	LEA

5100	220	AOF 2	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$2,089.45	LEA
5100	230	AOF 2	1	Basic (FEFP K-12)-Group Insurance		$2,545.92	LEA
6400	130	AOF 2	2	Instructional Staff Training Services-Other Certified	0.50	$36,500.00	LEA
6400	210	AOF 2	2	Instructional Staff Training Services-Retirement		$8,037.30	LEA
6400	220	AOF 2	2	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$2,800.00	LEA
6400	230	AOF 2	2	Instructional Staff Training Services-Group Insurance		$3,305.00	LEA
6400	130	AOF 2	3	Instructional Staff Training Services-Other Certified	0.50	$36,500.00	LEA
6400	210	AOF 2	3	Instructional Staff Training Services-Retirement		$8,037.30	LEA
6400	220	AOF 2	3	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$2,800.00	LEA
6400	230	AOF 2	3	Instructional Staff Training Services-Group Insurance		$3,305.00	LEA
5100	120	AOF 2	6	Basic (FEFP K-12)-Classroom Teacher	0.00	$7,857.00	LEA
5100	210	AOF 2	6	Basic (FEFP K-12)-Retirement		$1,102.33	LEA
5100	220	AOF 2	6	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$601.07	LEA
6400	120	AOF 2	4	Instructional Staff Training Services-Classroom Teacher		$9,000.00	LEA
6400	220	AOF 2	4	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$688.50	LEA
6400	120	AOF 2	5	Instructional Staff Training Services-Classroom Teacher		$4,000.00	LEA
6400	220	AOF 2	5	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$306.00	LEA
					LEA Total (Including Roll Forward)	$160,619.87	
					Private Total (Including Roll Forward)	$0.00	
					Area of Focus 2 Total (Not Including Roll Forward)	$160,619.87	
					Estimated Roll Forward Total	$0.00	
					Total Funds Requested (Including Roll Forward)	$160,619.87	

Area of Focus 3: Prioritize Effective Teachers for High Needs Students

A. Provide a description of how the local educational agency will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under section 1111(d) and/or have the highest percentage of children counted under Title I [section 1124(c)].

☑ No Title II, Part A funds will be used to address this Area of Focus. If this box is checked then the LEA does not need to complete the next question or the budget section for this Area of Focus.

B. Describe the funded activities that will be implemented to address Area of Focus 3.

Activity 1	

List the detailed activities that will be implemented to address this Area of Focus.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount	Use the dropdown to select LEA or Private
		AOF 3					
					LEA Total (Including Roll Forward)	$0.00	
					Private Total (Including Roll Forward)	$0.00	
					Area of Focus 3 Total (Not Including Roll Forward)	$0.00	
					Estimated Roll Forward Total	$0.00	
					Total Funds Requested (Including Roll Forward)	$0.00	

Area of Focus 4: Administrative Costs

A. Describe the funded activities that will be implemented to address Area of Focus 4.

Activity 1	Allowed Indirect Costs
Activity 2	

List the detailed activities that will be implemented to address this Area of Focus.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount
7200	790	AOF 4	1	General Administration (Superintendent's Office)-Miscellaneous		$12,782.12
		AOF 4				
				Area of Focus 4 Total (Not Including Roll Forward)		$12,782.12
				Estimated Roll Forward Total		$0.00
				Total Funds Requested (Including Roll Forward)		$12,782.12

Area of Focus		LEA Total (Not Including Roll Forward)		Private Total (Including Roll Forward)	Area of Focus Total	Estimated Roll Forward Total	Area of Focus Grand Total	Percent of Allocation
Area of Focus 1	Professional Learning	$48,923.01		$0.00	$48,923.01	$0.00	$48,923.01	22.01%
Area of Focus 2	Recruitment and Retention	$160,619.87		$0.00	$160,619.87	$0.00	$160,619.87	72.25%
Area of Focus 3	Prioritize Effective Teachers for High Needs Students	$0.00		$0.00	$0.00	$0.00	$0.00	0.00%

Area of Focus 4	Administrative Costs			$12,782.12	$0.00	$12,782.12	5.75%
	Grand Total	**$209,542.88**	**$0.00**	**$222,325.00**	**$0.00**	**$222,325.00**	**100.00%**

Click to return to the top of page.

If requesting less than the preliminary allocation, please provide the LEA's justification.

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

Elementary and Secondary Education Act (ESEA) Federal Programs

Florida's 2025-26 ESEA Federal Programs Application

Baker

Fiscal Contact Information

Fiscal Contact Name	
Title	
Phone Number	
Contact Email	

Title I, Part A

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title I, Part C

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title I, Part D, Subpart 2

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title II, Part A

Program Contact Name	Carrie Dopson
Title	Executive Director of Teaching and Learning
Phone Number	9042590404
Contact Email	carrie.dopson@bakerk12.org

Title III, Part A

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title IV, Part A

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title V, Part B, Subpart 2

Program Contact Name	
Title	
Phone Number	
Contact Email	

Florida 2025-26 ESEA Federal Program Assurances

General Assurances (Click here to access documents related to General Assurances)

Assurance 1: The Local Educational Agency (LEA) has on file with the FDOE, Office of the Comptroller, and a signed statement by the agency head certifying applicant adherence to these General Assurances for Participation in State and Federal Programs. The complete text may be found in Section D of the Green Book. The certification of adherence, currently on file with the FDOE Comptroller's Office, shall remain in effect indefinitely. The certification does not need to be resubmitted with this application unless a change occurs in federal or state law, or there are other changes in circumstances affecting a term, assurance, or condition.

Assurance 2: The LEA assures that they will comply with all applicable supplement not supplant requirements under ESEA. [Sections 1118(b), 1304(c)(2), 1415(b), 2301, 3115(g), 4110, 5232 of the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act of 2015].

Assurance 3: The LEA assures that they will comply with the K12 ESEA Common Federal Program Guidance.

Assurance 4: The LEA assures, as appropriate, that stakeholder collaboration across multiple programs will occur as outlined under ESEA.

Assurance 5: The LEA assures that a comprehensive needs assessment is conducted that takes into account information on the academic achievement of children in relation to the challenging state academic standards.

Assurance 6: The LEA assures that timely and meaningful consultation occurs between LEA and private school officials before any decision that affects the opportunities of eligible private school children, teachers, and other educational personnel to participate in programs subject to equitable participation. [Section 8501(a)(1)]

Assurance 7: The LEA assures they will periodically monitor and evaluate the effectiveness of the activities approved within the program application.

Assurance 8: The LEA assures compliance with all state laws and regulations, including the State Board of Education rules.

Title I, Part A: Improving Basic Programs Operated by Local Educational Agencies

Assurance 1: Migratory Children: The LEA assures that migratory and formerly migratory children who are eligible to receive services under Title I are selected to receive such services on the same basis as other children who are selected to receive services under the Title I program. [Section 1112(c)(1)].

Assurance 2: Private Schools: The LEA assures that it will provide services to eligible children attending private elementary schools and secondary schools per section 1117, and timely and meaningful consultation with private school officials regarding such services unless there are no eligible private schools identified. [Section 1112(c)(2)].

Assurance 3: NAEP: The LEA assures that it will participate, if selected, in the National Assessment of Educational Progress (NAEP) in reading and mathematics in grades 4 and 8 carried out under section 303(b)(3) of the National Assessment of Educational Progress Authorization Act [Section 1112(c)(3)].

Assurance 4: Cross Coordination: The LEA assures that it will coordinate and integrate services provided under Title I with other educational services at the LEA or individual school level, such as services for English learners, children with disabilities, migratory children, American Indian, Alaska Native, and Native Hawaiian children, and homeless children and youths, to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program. [Section 1112(c)(4)].

Assurance 5: Child Welfare Agency Point of Contact: The LEA assures that it will collaborate with the State or local child welfare agency to designate a point of contact if the corresponding child welfare agency notifies the LEA, in writing, that the agency has designated an employee to serve as a point of contact for the LEA. [Section 1112(c)(5)(A)].

Assurance 6: Certification: The LEA assures that all teachers and paraprofessionals working in a program supported with funds under Title I meet applicable state certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification [Section 1112 (c)(6)].

Assurance 7: Early Childhood Education: The LEA assures that in the case the LEA chooses to use Title I, Part A funds to provide early childhood education services to low-income children below the age of compulsory school attendance, such services comply with the performance standards established under section 641A(a) of the Head Start Act [Section 1112(c)(7)].

Assurance 8: Parents Right-To-Know: The LEA assures parents are notified appropriately according to the "Parents Right-To-Know" provision. [Section 1112(e)(1)(A-B)].

Assurance 9: Collaboration: The local educational agency (LEA) assures that its plan was developed with timely and meaningful consultation with teachers, principals, other school leaders, paraprofessionals, specialized instructional support personnel, charter school leaders (in an LEA that has charter schools), administrators (including administrators of programs described in other parts of this Title), other appropriate school personnel, and with parents of children in schools served under Title I. [Section 1112(a)(1)(A)].

Assurance 10: Coordination of Programs: As appropriate, the LEA assures the plan is coordinated with other programs under ESEA, the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), the Rehabilitation Act of 1973 (20 U.S.C. 701 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.), the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.), the Head Start Act (42 U.S.C. 9831 et seq.), the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11301 et seq.), the Adult Education and Family Literacy Act (29 U.S.C. 3271 et seq.), and other Acts as appropriate. [Section 1112(a)(1)(B)].

Assurance 11: Child Welfare Agency Procedures: The LEA assures they will collaborate with the state or local child welfare agency to develop and implement clear written procedures governing how transportation to maintain children in foster care in their school of origin when in their best interest will be provided, arranged and funded for the duration of the time in foster care. The procedures will: ensure that children in foster care needing transportation to the school of origin will promptly receive transportation in a cost-effective manner and in accordance with section 475(4)(A) of the Social Security Act (42 U.S.C. 675(4)(A)); and ensure that, if there are additional costs incurred in providing transportation to maintain children in foster care in their schools of origin, the LEA will provide transportation to the school of origin if: the local child welfare agency agrees to reimburse the LEA for the cost of such transportation; the LEA agrees to pay for the cost of such transportation; or the LEA and the local child welfare agency agree to share the cost of such transportation. [Section 1112(c)(5)(B)]. The LEA assures it will utilize a Best Interest Determination (BID) checklist when determining school placement that will include the following: (i) all factors relating to a student's best interest, (ii) the appropriateness of the school of origin as a continued placement, and (iii) the proximity of the student's new foster care placement to the school of origin.

Assurance 12: Parent Consultation: The LEA assures that in order to receive parent and family engagement funds under section 1116 the agency will conduct outreach to all parents and family members and implement programs, activities, and procedures for the involvement of parents and family members in programs assisted under Title I consistent with section 1116. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children. [Section 1116(a)(1)].

Assurance 13: School Parent and Family Engagement Policy: The LEA assures that the following requirements outlined in section 1116(b)(1-4) are met: (1) Each school served under this part shall jointly develop with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed on by such parents, that shall describe the means for carrying out the requirements of section 1116 (c-f) and Assurances 11c-f. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school; (2) If the school has a parent and family engagement policy that applies to all parents and family members, a such school may amend that policy, if necessary, to meet the requirements of this subsection; (3) If the LEA involved has a school district-level parent and family engagement policy that applies to all parents and family members in all schools served by the LEA, such agency may amend that policy, if necessary, to meet the requirements of this subsection; and (4) If the plan under section 1112 is not satisfactory to the parents of participating children, the LEA shall submit any parent comments with such plan when such LEA submits the plan to the state. [Section 1116(b)].

Assurance 14: Policy Involvement: The LEA assures that each school served under this part shall meet the following requirements outlined in section 1116(c)(1-5): (1) Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation under this part and to explain the requirements of this part, and the right of the parents to be involved; (2) offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with funds provided under this part, transportation, child care, or home visits, as such services relate to parental involvement; (3) involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of programs under this part, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan under section 1114(b)except that if a school has in place a process for involving parents in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents of participating children; (4) provide parents of participating children — (A) timely information about programs under this part; (B) a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of Florida's challenging academic standards; and (C) if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible; and (5) if the schoolwide program plan, under section 1114(b), is not satisfactory to the parents of participating children, submit any parent comments on the plan when the school makes the plan available to the LEA. [Section 1116(c)].

Assurance 15: Shared Responsibilities for Student Achievement: The LEA assures that the following requirements outlined in section 1116(d)(1-2) are met: as a component of the school-level parent and family engagement policy developed under subsection (b), each school served under this part shall jointly develop with parents for all children served under this part a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and how the school and parents will build and develop a partnership to help children achieve Florida's challenging academic standards. Such compact shall — (1) describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children served under this part to meet the Florida's challenging academic standards, and the ways in which each parent will be responsible for supporting their children's learning, volunteering in their child's classroom; and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time; and (2) address the importance of communication between teachers and parents on an ongoing basis through, at a minimum — (A) parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the individual child's achievement; (B) frequent reports to parents on their children's progress; (C) reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities; and (D) ensuring regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand. [Section 1116(d)].

Assurance 16: Building Capacity for Involvement: To assure the effective involvement of parents and to support a partnership among the school involved, parents, and the community to improve student academic achievement, each school, and LEA funded under Title I will meet the provisional requirements as outlined in section 1116(e)(1-5 and 14). [Section 1116(e)].

Assurance 17: Accessibility: In carrying out the parent and family engagement requirements under Title I, LEAs, and schools, to the extent practicable, shall provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports required under section 1111 in a format and, in a language such parents understand. [Section 1116(f)].

Assurance 18: Family Engagement in Education Programs: The LEA assures that in a state operating a program under part E of Title IV, each LEA or school that receives assistance under this part shall inform parents and organizations of the existence of the program. [Section 1116(g)].

Assurance 19: Private School Consultation: The LEA assures that after timely and meaningful consultation with appropriate private school officials, it will provide special educational services, instructional services, counseling, mentoring, one-on-one tutoring, or other benefits that address the needs of eligible children identified under section 1115(c); and, ensures that teachers and families of eligible children participate, on an equitable basis, in services and activities according to section 1116. [Section 1117(a)(1)(A) and (B)].

Assurance 20: Private School and LEA Agreement: The LEA assures that after conducting the timely and meaningful consultation with appropriate private school officials, it will submit a copy of the agreement between the LEA and the private school to the FDOE ombudsman in the Office of Grants Management. [Section 1117(b)(1)].

Assurance 21: Affirmation of Agreement: The LEA assures that it will submit to the FDOE ombudsman a written affirmation, signed by officials of each participating private school, that the meaningful consultation required by this section has occurred. The written affirmation shall provide the option for private school officials to indicate such officials' belief that timely and meaningful consultation has not occurred or that the program design is not equitable for eligible private school children. If such officials do not provide such affirmation within a reasonable time, the LEA shall forward the documentation that such consultation has, or attempts at such consultation has taken place to the state educational agency. [Section 1117(b)(5)].

Assurance 22: Supplement, Not Supplant Methodology: The LEA assures that it will be in compliance stipulated in paragraph (1) concerning supplement and not supplant requirements. To address this compliance, the LEA assures that it has a methodology used to allocate state and local funds to each school receiving assistance under this part is in place to ensure that such school receives all of the state and local funds it would otherwise receive if it were not receiving assistance under Title I, Part A. [Section 1118(b)(1-2)].

Assurance 23: Public School and Non-Public School Eligibility Survey (PSES/NPSES): The LEA assures they are in compliance with the PSES and NPSES guidelines to properly rank and serve their Public K-12 schools and to determine Title I, Part A equitable proportion of funds. [Sections 1113(a)(3) and 1117(a)(4)].

Assurance 24: English Language Learners (ELLs) Notification Requirements: The LEA assures that it will comply with the requirements outlined in section 1112(e)(3)(A-B): the use of Title I, Part A and/or Title III funds to provide a language instruction educational program as determined under Title III shall, not later than 30 days after the beginning of the school year, inform parents using the 'Annual Parent Notification Letter' of an English learner identified for participation or participating in such a program. For children who have not been identified as English learners before the beginning of the school year, but are identified as English learners during the such school year, the LEA shall notify the children's parents during the first two weeks of the child being placed in a language instruction educational program using the 'Initial Parent Notification Letter.' [Sections 1112(3)(A) and (B)].

Assurance 25: Comparability: The LEA assures that it will be in compliance with the requirements provided in section 1118(c)(2)(A) to ensure the following comparability requirements are met: an LEA-wide salary schedule; a policy to ensure equivalence among schools in teachers, administrators, and other staff; or a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. [Section 1118(c)(2)(A)].

Assurance 26: Constitutionally Protected Prayer: The LEA assures they will certify in writing to the Department that no policy of the LEA prevents, or otherwise denies participation in, constitutionally protected prayer in public elementary and secondary schools. An LEA must provide this certification to the Bureau of Federal Educational Programs by October 1 of each year. [Section 8524(b)].

Assurance 27: Schoolwide Programs: The LEA will ensure that all schools operating Schoolwide Programs under Title I, Part A will develop and implement a Schoolwide program plan that is developed in compliance with all requirements per Section 1114 (b).

Title I, Part C: Migrant Education Program

Assurance 1: The LEA assures funds for Migrant Education Program (MEP) will be used only for programs and projects, including the acquisition of equipment, under ESEA, section 1306; and to coordinate such programs and projects with similar programs and projects within the state and in other states, as well as with other Federal programs that can benefit migratory children and their families. [Section 1304(c)(1)].

Assurance 2: The LEA assures programs and projects funded for MEP will be carried out in a manner consistent with the objectives of section 1114, subsections (b) and (d) of section 1115, subsections (b) and (c) of section 1118, and Part F. [Section 1304(c)(2)].

Assurance 3: The LEA assures that in the planning and operation of programs and projects, there is appropriate consultation with parents of migratory children, including parent advisory councils for programs of at least 1 (one) school year in duration, and that all such programs and projects are carried out in a manner that provides for the same parental involvement as is required for programs and projects under section 1116 unless extraordinary circumstances make such provision impractical; and in a format and language understandable to the parents. [Section 1304(c)(3)].

Assurance 4: The LEA assures that in planning and carrying out such programs and projects, there will be adequate provision for addressing the unmet educational needs of preschool migratory children and migratory children who have dropped out of school. [Section 1304(c)(4)].
Assurance 5: The LEA assures the effectiveness of such programs and projects will be determined, where feasible, using the same standards approaches that will be used to assess the performance of students, schools, and local educational agencies under Title I, Part A. [Section 1304(c)(5)].
Assurance 6: The LEA assures such programs and projects will provide for advocacy and outreach activities for migratory children and their families, to inform such children and families of other education, health, nutrition, and social services to help connect them to such services. [Section 1304(c)(6)].
Assurance 7: The LEA assures that such programs and projects will, to the extent feasible, provide for advocacy and other outreach activities for migratory children and their families, including helping such children and families gain access to other education, health, nutrition, and social services; professional development programs, including mentoring, for teachers and other program personnel; family literacy programs; the integration of information technology into educational and related programs; and programs that facilitate the transition of secondary school students to postsecondary education or employment. [Section 1304(c)(7)].
Assurance 8: The LEA assures they will conduct the transfer of migrant student records according to state-required policies and procedures including actively participating with and meeting all Migrant Student Information Exchange System requirements. [Section 1308(b)(2). 34 Code of Federal Regulations Part 200.85(d)].
Assurance 9: The LEA assures they will assist the state in determining the number of migratory children under Section 1303(a)(1), and the LEA shall give priority to migratory children who have made a qualifying move within the previous 1-year period and who are failing, or most at risk of failing, to meet the challenging State academic standards; or, have dropped out of school. [Section 1304(d). 34 CFR Part 200.89(c). Section 1304(c)(8)].
Assurance 10: The LEA assures they will assist the state to promote interstate and intrastate coordination of services for migratory children, including coordination with other relevant programs and local projects in the state and other states. [Section 1304(b)(3). 34 CFR Part 200.82(b)].
Assurance 11: The LEA assures that a child who ceases to be a migratory child during a school term shall be eligible for services funded through Title I, Part C until the end of such term and may continue to receive such services for one (1) additional school year if comparable services are not available through other programs. Additionally, the LEA assures that migrant students who were eligible for services in secondary school may continue to be served through credit accrual programs until graduation. [ESEA section 1304(e)]."
Title I, Part D, Subpart 2: Neglected and Delinquent Youth
Assurance 1: The LEA assures they shall adhere to the purpose of Section 1420 to provide opportunities for students to meet the same challenging state content standards and student academic achievement standards that all children in Florida are expected to meet. [Sections 1421 and 1425(6)]
Assurance 2: The LEA assures they shall design transitional and supportive programs to meet the needs of children and youth returning to schools within the LEA or other alternative educational programs and assist them in completing their education. [Sections 1422 and 1424].
Assurance 3: The LEA assures they shall, where feasible, involve parents in efforts to improve the educational achievement of their children and prevent further delinquent activities. [Section 1425(8)].
Assurance 4: The LEA assures they shall adhere to the provision of services under section 1423(2) and program requirements under section 1425 for any correctional facility to which the LEA has agreed. [Section 1423].
Assurance 5: The LEA assures they shall evaluate the program not less than once every three years to determine the program's impact on student outcomes. [Section 1431].
Title II, Part A: Supporting Effective Instruction
Assurance 1: The LEA assures they will comply with section 8501 (regarding participation by private school children and teachers). [Section 2102(b)(2)(E)].
Assurance 2: The LEA assures they will coordinate professional development activities authorized under this part with professional development activities provided through other Federal, State, and local programs. [Section 2102(b)(2)(F)].
Assurance 3: The LEA assures they will reduce class size to an evidence-based level, to the extent the State (in consultation with local educational agencies in the State) determines that such evidence is reasonably available, to improve student achievement through the recruiting and hiring of additional effective teachers. [ESSA: Section 2103].
Assurance 4: Collaboration - The local educational agency (LEA) assures that, in developing the application, an LEA shall provide meaningful consultation with teachers, principals, other school leaders, paraprofessionals (including organizations representing such individuals), specialized instructional support personnel, charter school leaders (in an LEA that has charter schools), parents, community partners, and other organizations or partners with relevant and demonstrated expertise in programs and activities. [ESEA section 2102(b)(3)]
Assurance 5: Professional Development - The LEA assures they will meet the statutory professional development definition as provided in ESEA section 8101(42) or other allowable uses of funds under section 2103(b)(3) of the ESEA.
Title III, Part A: English Language Acquisition, Language Enhancement and Academic Achievement
Assurance 1: The LEA assures that it will comply with section 1112(e) – Parents' Rights-to-know, before, and throughout, each school year as of the date of application. [Section 3116(b)(4)(A)].
Assurance 2: The LEA assures that it is not in violation of any State law, including State constitutional law, regarding the education of English learners, consistent with Sections 3125 and 3126. [Section 3116(b)(4)(B)].
Assurance 3: The LEA assures that each school with English learner (EL) students receives funds from non-Federal sources to fulfill the LEA's obligations under Title IV of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act, before using Title III, Part A funds for languages services to EL students. [Section 3115(g)].
Assurance 4: The LEA assures that, if applicable, it will coordinate activities and share relevant data under its plan with local Head Start and Early Head Start agencies, including migrant and seasonal Head Start agencies, and other early childhood education providers. [Section 3116(b)(4)(D)].
Assurance 5: The LEA assures that it will consult with officials of private schools in a timely and meaningful manner to make available equitable Title III, Part A services to eligible English learners and immigrant children attending private schools located within the LEA's geographical boundaries. [Section 8501].
Assurance 6: The LEA assures that the current ELL population has enough students to generate the $10,000 threshold as indicated in Section 3114. [Section 3114 (c)].
Assurance 7: The LEA assures that not more than 2 percent of the LEA's Title III allocation will be used for the cost of administering the project. [Section 3115 (b)].
Title IV, Part A: Student Support and Academic Enrichment
Assurance 1: The LEA assures that it will prioritize the distribution of funds to schools served by the LEA or consortium of such agencies, that :are among the schools with the greatest needs, as determined by a such LEA, or consortium; have the highest percentages or numbers of children counted under section 1124(c); are identified for comprehensive support and improvement under section 1111(c)(4)(D)(i); are implementing targeted support and improvement plans as described in section 1111(d)(2); or are identified as a persistently dangerous public elementary school or secondary school under section 8532. [Section 4106(e)(2)(A)].
Assurance 2: The LEA assures that it will comply with section 8501 regarding equitable participation by private school children and teachers. [Section 4106(e)(2)(B)].
Assurance 3: With the exception of LEAs outlined in special rule ESEA 4106(f), the LEA assures that it will use not less than 20 percent of funds received under this subpart to support one or more of the activities authorized under section 4107, and will coordinate with other schools and community-based services. [Section 4106(e)(2)(C)].

Assurance 4: With the exception of LEAs outlined in the special rule section 4106(f), the LEA assures that it will use not less than 20 percent of funds received under this subpart to support one or more activities authorized under section 4108; coordinate with other schools and community-based services, foster safe, healthy, supportive, and drug-free enviornments that support student achievement; and promote the involvement of parents. [Section 4106(e)(2)(D)].
Assurance 5: With the exception of LEAs outlined in special rule section 4106(f), the LEA assures that it will use a portion of funds received under this subpart to support one or more activities authorized under section 4109(a), including an assurance that the local educational agency, or consortium of local educational agencies, will comply with section 4109(b). [Section 4106(e)(2)(E)].
Assurance 6: The LEA assures that it will annually report to the State for inclusion in the report described in section 4104(a)(2) how funds are being used under this subpart to meet the requirements of subparagraphs (C) through (E). [Section 4106(e)(2)(F)].
Assurance 7: The LEA assures that the LEA, or consortium of such agencies, shall develop its application through consultation with parents, teachers, principals, other school leaders, specialized instructional support personnel, students, community-based organizations, local government representatives (which may include a local law enforcement agency, local juvenile court, local child welfare agency, or local public housing agency), Indian tribes or tribal organizations that may be located in the region served by the local educational agency (where applicable), charter school teachers, principals, and other school leaders (if such agency or consortium of such agencies supports charter schools), and others with relevant and demonstrated expertise in programs and activities designed to meet the purpose of this subpart. [Section 4106(c)(1)]
Assurance 8: With the exception of LEAs outlined in section 4106(d)(2), the LEA, or consortium of such agencies, shall conduct a comprehensive needs assessment of the local educatoinal agency or agencies proposed to be served under this subpart in order to examine needs for imporvement. [Section 4206(d)(1)]. The comprehensive needs assessment outlined in section 4109(b). [Section 4106(e)(2)(E)].
Title V, Part B, Subpart 2: Rural and Low-Income Schools
Assurance 1: The LEA assures that its project funds under Title V, Part B, subpart 2 will be used for any activities authorized under the following ESEA Title programs: Title I, Part A; Title II, Part A; Title III, Part A; Title IV, Part A; and parental involvement activities. [Section 5222(a)].
Assurance 2: The LEA assures that its project funds under Subpart 2 will be used to supplement, and not supplant, any other Federal, State, or local education funds. [Section 5232].
Assurance 3: The LEA assures that 20 percent or more of the children ages 5 through 17 years served by the LEA are from families with incomes below the poverty line. [Section 5221(a)(3)(C) (b)(1)(Ai)-(B)]
Assurance 4: The LEA assures that if eligible for funding under both this subpart and subpart 1, it will not receive funds under both subparts for such fiscal year. [Section 5225(a)]

Elementary and Secondary Education Act (ESEA) Federal Programs
Florida 2025-26 ESEA Federal Program Applications

Project Application (DOE 100A)

UEI Number *MJG4ULGMPKE7*

Baker

Program Name Type an "X" in the green box below for the program(s) in which the LEA is applying for funds.		Project Number	TAPS Number	2024-25 Preliminary Allocation	Requested Allocation	Estimated Roll Forward	Total Funds Requested (Sum of Allocation and Estimated Roll)
	Title I, Part A		26A001	$1,193,781.00	$0.00	$0.00	$0.00
	Title I, Part C		26A020	$0.00	$0.00		$0.00
	Title I, Part D, Subpart 2		26A009	$0.00	$0.00		$0.00
	Title II, Part A	020-2246C-6CT01	26A011	$222,325.00	$222,325.00	$0.00	$222,325.00
	Title III, Part A		26A014	$0.00	$0.00	$0.00	$0.00
	Title IV, Part A		26A120	$93,954.00	$0.00	$0.00	$0.00
	Title V, Part B, Subpart 2		26A007	$0.00	$0.00		$0.00

As the official who is authorized to legally bind the agency/organization, I do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application 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.

John Wyatt Milton		
Printed Name of Agency Head		
John Wyatt Milton	Superintendent of Schools	6/4/2025
Signature of Agency Head	*Title*	*Date*

Title II, Part A Summary Budget

Baker	020-2246C-6CT01	26A011
Name of LEA	Project Number	TAPS Number
	Requested Allocation Amount	**$222,325.00**
	Estimated Roll Forward	
	Total Funds Requested (sum of allocation and estimated roll)	**$222,325.00**

Function	Object		Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount	Service Level LEA/Private
6400	730	Dues and Fees	AOF 1	1	Instructional Staff Training Services-Dues and Fees		$ 6,300.00	LEA
7300	330	Travel	AOF 1	2	School Administration (Office of the Principal)-Travel		$ 2,339.47	LEA
6400	330	Travel	AOF 1	3	Instructional Staff Training Services-Travel		$ 1,142.00	LEA
6400	730	Dues and Fees	AOF 1	4	Instructional Staff Training Services-Dues and Fees		$ 1,890.00	LEA
6400	120	Classroom Teacher	AOF 1	5	Instructional Staff Training Services-Classroom Teacher		$ 1,800.00	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 1	5	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 136.95	LEA
6400	750	Other Personal Services	AOF 1	6	Instructional Staff Training Services-Other Personal Services		$ 32,805.00	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 1	6	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 2,509.59	LEA
5100	120	Classroom Teacher	AOF 2	1	Basic (FEFP K-12)-Classroom Teacher	0.5	$ 27,313.00	LEA
5100	210	Retirement	AOF 2	1	Basic (FEFP K-12)-Retirement		$ 3,832.00	LEA
5100	220	Federal Insurance Contributions Act (FICA)	AOF 2	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$ 2,089.45	LEA
5100	230	Group Insurance	AOF 2	1	Basic (FEFP K-12)-Group Insurance		$ 2,545.92	LEA
6400	130	Other Certified	AOF 2	2	Instructional Staff Training Services-Other Certified	0.5	$ 36,500.00	LEA
6400	210	Retirement	AOF 2	2	Instructional Staff Training Services-Retirement		$ 8,037.30	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 2	2	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 2,800.00	LEA
6400	230	Group Insurance	AOF 2	2	Instructional Staff Training Services-Group Insurance		$ 3,305.00	LEA
6400	130	Other Certified	AOF 2	3	Instructional Staff Training Services-Other Certified	0.5	$ 36,500.00	LEA
6400	210	Retirement	AOF 2	3	Instructional Staff Training Services-Retirement		$ 8,037.30	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 2	3	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 2,800.00	LEA
6400	230	Group Insurance	AOF 2	3	Instructional Staff Training Services-Group Insurance		$ 3,305.00	LEA
5100	120	Classroom Teacher	AOF 2	6	Basic (FEFP K-12)-Classroom Teacher		$ 7,857.00	LEA
5100	210	Retirement	AOF 2	6	Basic (FEFP K-12)-Retirement		$ 1,102.33	LEA
5100	220	Federal Insurance Contributions Act (FICA)	AOF 2	6	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$ 601.07	LEA
6400	120	Classroom Teacher	AOF 2	4	Instructional Staff Training Services-Classroom Teacher		$ 9,000.00	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 2	4	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 688.50	LEA
6400	120	Classroom Teacher	AOF 2	5	Instructional Staff Training Services-Classroom Teacher		$ 4,000.00	LEA
6400	220	Federal Insurance Contributions Act (FICA)	AOF 2	5	Instructional Staff Training Services-Federal Insurance Contributions Act (FICA)		$ 306.00	LEA
7200	790	Miscellaneous	AOF 4	1	General Administration (Superintendent's Office)-Miscellaneous		$ 12,782.12	

AGENDA ITEM NO. 8.14

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of Amendment #6 to Title II, Part A - Supporting Effective Instruction with No Change in Over All Budget Total of $305,880.45. Amendment / Federal / No Matching

ATTACHMENTS:
10.06.2025 Approval of Title II, Part A Supporting Effective Instruction Amendment #6_C. Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Title II, Part A - Supporting Effective Instruction*

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

CONTACT PERSON:	*Carrie Dopson*

CONTACT PHONE NUMBER:	*(904) 259-0408*

AMOUNT REQUESTED:	

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)***
This amendment is to adjust the 24-25 budget/program activities due to a no-cost extension for the 24-25 grant funding.

HOW WILL FUNDS BE USED ***(If additional space is needed, attachments may be used)***
This amendment will cover the salary and benefits of one Instructional Coach at Legacy Elementary School for the 2025-2026 school year. ***There are no changes in the overall grant total of $305,880.45***

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***9/15/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT
Baker County School District

2 PROJECT NUMBER
020-2245C-5CT01

3 PROJECT/PROGRAM TITLE
Title II, Part A - Supporting Effective Instruction

TAPS 25A011

4 AUTHORITY
84.367A Title II, A Teacher and Principal Training Fund
USDE or Appropriate Agency

FAIN#: S367A240009

5 AMENDMENT INFORMATION
Amendment Number: 6
Type of Amendment: Program/Budget
Effective Date: 09/03/2025

6 PROJECT PERIODS
Budget Period: 07/01/2024 - 06/30/2026
Program Period: 07/01/2024 - 06/30/2026

7 AUTHORIZED FUNDING

Current Approved Budget:	$305,880.45
Amendment Amount:	
Estimated Roll Forward:	
Certified Roll Amount:	
Total Project Amount:	$305,880.45

8 REIMBURSEMENT OPTION
Federal Cash Advance

9 TIMELINES

- Last date for incurring expenditures and issuing purchase orders: 06/30/2026
- Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2026
- Last date for receipt of proposed budget and program amendments: 05/31/2026
- Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:
- Date(s) for program reports:
- Federal Award Date : 07/01/2024

10 DOE CONTACTS
Program: Matthew Caldwell
Phone: (850) 245-0919
Email: Matthew.Caldwell@fldoe.org
Grants Management: Unit A (850) 245-0735

Comptroller Office
Phone: (850) 245-0401

UEI#: MJG4ULGMPKE7
FEIN#: F596000509001

11 TERMS AND SPECIAL CONDITIONS

- This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.
- For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.
- All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.
- The Department's approval of this contract/grant does not excuse compliance with any law.
- Other: Please note that additional terms and conditions may apply depending on the assurances associated with this project. For further details, refer to Section 11 on the following page.

12 APPROVED:

Jennifer Kruis
Authorized Official on behalf of the Commissioner of Education

9/12/2025
Date of Signing

FLORIDA DEPARTMENT OF EDUCATION fldoe.org

DOE-200
Revised 07/15

INSTRUCTIONS
PROJECT AWARD NOTIFICATION

1 Project Recipient: Agency, Institution or Non-Governmental entity to which the project is awarded.

2 Project Number: This is the agency number, grant number, and project code that must be used in all communication. (Projects with multiple project numbers will have a separate DOE-200 for each project number).

3 Project Description: Title of program and/or project. TAPS #: Departmental tracking number.

4 Authority: Federal Grants - Public Law or authority and CFDA number. State Grants - Appropriation Line Item Number and/or applicable statute and state identifier number.

5 Amendment Information: Amendment number (consecutively numbered), type (programmatic, budgeting, time extension or others) in accordance with the Project Application and Amendment Procedures for Federal and State Programs (Green Book), and effective date.

6 Project Periods: The periods for which the project budget and program are in effect.

7 Authorized Funding: Current Approved Project (total dollars available prior to any amendments); Amendment Amount (total amount of increase or decrease in project funding); Estimated Roll Forward (roll forward funds which have been estimated into this project); and Total Project Amount (total dollars awarded for this project).

8 Reimbursement Options:

Federal Cash Advance –On-Line Reporting required monthly to record expenditures.

Advance Payment – Upon receipt of the Project Award Notification, up to 25% of the total award may be advanced for the first payment period. To receive subsequent payments, 90% of previous expenditures must be documented and approved by the Department.

Quarterly Advance to Public Entity – For quarterly advances of non-federal funding to state agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and reported to DOE at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances.

Reimbursement with Performance - Payment made upon submission of documented allowable expenditures, plus documentation of completion of specified performance objectives.

9 Timelines: Date requirements for financial and program reporting/requests to the Department of Education.

10 DOE Contacts: Program contact for program issues, Grants Management Unit for processing issues, and Comptroller's Office number for payment information.

11 Terms and Special Conditions: Listed items apply to this project

As applicable, grantees must not use federal funds under this project in any manner that violates the United States Constitution, Title VI or Title VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq. or 42 U.S.C. § 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), section 504 of the Rehabilitation Act (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131 et seq.), the Boy Scouts of America Equal Access Act of 2001 (20 U.S.C. § 7905), section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f), or other applicable federal law. To the extent that a grantee uses grant funds for such unallowable activities, the U.S. Department of Education and/or the Florida Department of Education may take appropriate enforcement action including under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA.

12 Approved: Approval signature from the Florida Department of Education and the date signature was affixed.

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) 245-0496	Baker County School District 392 S BLVD EAST Macclenny, FL 32063	Date Received 9.3.25
B) Program Name: **Title II, Part A: Supporting Effective Instruction** **TAPS Number: 25A011**		**Project Number (DOE Assigned)** **020-2245C-5CT01**

C) Amendment Type	D) Amendment Request Contact Information	
☒ Program ☒ Budget **Amendment Number: 6**	Contact Name: **Carrie Dopson**	Telephone Numbers: **904-259-0404**
	Mailing Address: **270 S BLVD EAST** **Macclenny, FL 32063**	E-mail Addresses: Thomas.hill@bakerk12.org

E) Required Signature and Certification

I, **Wyatt Milton**, 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.

J. Wyatt Milton — Signature of Agency Head

Superintendent — Title

9-3-25 — Date

F) Narrative

This amendment is to adjust the 24-25 budget and program activities due to a No Cost Extension for the 24-25 grant funding.

Added Funds would provide the 2025-2026 salary and benefits for one Instructional Coach at Legacy Elementary School.

Decreased Funds would come from unencumbered money in the 2024-2025 grant that would have been included in roll-forward estimated money that has now been awarded a no-cost extension through June 30, 2026.

Pease see attached DOE 151.

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

A) Baker County School District
District/Agency Name

B) 020-2245C-5CT01 / 25A011
Project Number/TAPS Number

C) 6
Amendment Number

D) Total Project Amount Currently Approved
$305,880.45

E) Total Project Amount resulting from this Budget Amendment
$305,880.45

F) Line Item Description

Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
6400	130	Other Certified: Legacy Instructional Coach,The purpose of this position is to provide essential professional learning services to teachers. The training provided by the professional in this position will impact teaching and learning by providing teachers with subject area knowledge, instructional strategies, and support to promote the effective delivery of instruction. The elementary reading coach spends 5 hours or more each day in teacher classrooms, observing, providing feedback and resources, and/or compiling student and school-wide data on classroom assessments. This includes the preparation and delivery of professional learning sessions with the purpose of improving academic instruction.	0.50	$ 26,000.00	
6400	210	Retirement: LES Instructional Coach		$ 3,647.80	
6400	220	FICA: LES Instructional Coach		$ 2,000.00	
6400	230	Group Insurance: LES Instructional Coach		$ 4,036.56	
6400	120	Classroom Teacher			$ 10,000.00
6400	220	FICA			$ 1,000.00
6400	230	Group Insurance, Reading coach @ Baker County High School			$ 2,467.47
6400	310	Professional and Technical Services			$ 3,000.00
6400	330	Travel			$ 2,625.00
6400	510	Supplies			$ 2,530.48

6400	730	**Dues and Fees**			$ 7,140.00
7300	330	**Administrative Travel**			$ 4,251.41
7300	510	**Administrative Supplies**			$ 2,040.00
7300	730	**Administrative Dues and Fees**			$ 630.00
Total				**$ 35,684.36**	**35,684.36**

AGENDA ITEM NO. 8.15

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Financial Reports for the Month Ending June 30, 2025.

ATTACHMENTS:
10.06.2025 Approval of the Financial Reports for the Month Ending June 30, 2025_T.Ambrose.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - General Fund
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	258,455.86	258,455.86
State - R3300-3399	35,926,297.97	35,928,775.22
Local - R3400-3499	7,902,357.19	7,902,357.19
Other Local Revenue - R3700-3799	3,968.22	3,968.22
Transfers In	1,520,626.41	2,531,489.15
Loss Recoveries	-	-
Beginning Fund Balance	6,466,700.22	
	52,078,405.87	46,625,045.64

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 30-Jun-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 28,168,150.00	27,249,348.73	918,801.27	27,427,707.12	(178,358.39)
Pupil Personnel Services - Function 6100	2,998,216.70	2,910,740.30	87,476.40	3,018,344.05	(107,603.75)
Instructional Media Services - Function 6200	639,008.30	639,008.30	-	552,523.87	86,484.43
Instruction & Curriculum Development Services - Function 6300	833,572.00	724,770.05	108,801.95	753,405.74	(28,635.69)
Instructional Staff Training Services - Function 6400	260,250.00	217,719.84	42,530.16	251,585.68	(33,865.84)
Instructional Related Technology - Function 6500	360,525.00	339,690.47	20,834.53	324,751.05	14,939.42
School Board - Function 7100	484,650.00	437,970.96	46,679.04	438,582.89	(611.93)
General Administration - Function 7200	402,094.21	404,571.46	(2,477.25)	351,730.45	52,841.01
School Administration - Function 7300	2,438,140.00	2,421,315.46	16,824.54	2,326,044.27	95,271.19
Facilities Acquisition & Construction - Function 7400	44,655.79	42,000.00	2,655.79	254,043.46	(212,043.46)
Fiscal Services - Function 7500	935,300.00	913,443.53	21,856.47	830,013.86	83,429.67
School Food Services - Function 7600	35,000.00	12,029.70	22,970.30	34,117.67	(22,087.97)
Central Services - Function 7700	689,900.00	545,872.43	144,027.57	566,169.35	(20,296.92)
Pupil Transportation Services - Function 7800	2,621,880.35	2,621,880.35	-	2,608,102.72	13,777.63
Operation of Plant - Function 7900	5,591,099.65	5,048,749.27	542,350.38	5,384,794.38	(336,045.11)
Maintenance of Plant - Function 8100	1,224,495.00	1,154,709.58	69,785.42	1,200,188.24	(45,478.66)
Administrative Technology Services - Function 8200	953,410.00	471,561.16	481,848.84	792,917.38	(321,356.22)
Community Services - Function 9100	376,200.00	290,558.83	85,641.17	377,162.26	(86,603.43)
Debt Service - Function 9200	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	3,021,858.87		3,021,858.87		
	52,078,405.87	46,445,940.42	5,632,465.45	47,492,184.44	(1,046,244.02)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - School Food Service
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	3,226,209.41	3,226,209.41
State - R3300-3399	35,208.00	35,208.00
Local - R3400-3499	26,541.62	26,541.62
Other Financing Sources	-	-
Beginning Fund Balance	1,419,809.76	
	4,707,768.79	3,287,959.03

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**30-Jun-24 Actual Exp.**	**Difference (Current - Prior)**
Food Service - Function 7600	4,442,100.00	3,613,391.16	828,708.84	3,441,806.73	171,584.43
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	265,668.79		265,668.79		
	4,707,768.79	3,613,391.16	1,094,377.63	3,441,806.73	171,584.43

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Federal Programs
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	4,459,152.00	3,682,538.96
State - R3300-3399	-	-
Local - R3400-3499	-	-
Other/Transfers	-	-
	4,459,152.00	3,682,538.96

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 30-Jun-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 2,546,841.57	$ 2,058,555.23	488,286.34	$ 2,178,238.20	(119,682.97)
Pupil Personnel Services - Function 6100	485,482.43	485,482.43	-	293,123.07	192,359.36
Instructional Media Services - Function 6200	-	-	-	-	-
Instruction & Curriculum Development Services - Function 6300	524,078.00	437,509.45	86,568.55	442,899.99	(5,390.54)
Instructional Staff Training Services - Function 6400	551,408.00	431,625.63	119,782.37	324,387.60	107,238.03
Instructional Related Technology - Function 6500	3,300.00	-	3,300.00	963.63	(963.63)
School Board - Function 7100	-	-	-	-	-
General Administration - Function 7200	186,250.00	164,087.27	22,162.73	150,594.58	13,492.69
School Administration - Function 7300	13,805.00	3,867.00	9,938.00	8,829.92	(4,962.92)
Facilities Acquisition & Construction - Function 7400	-	-	-	-	-
Fiscal Services - Function 7500	-	-	-	-	-
School Food Services - Function 7600	-	-	-	-	-
Central Services - Function 7700	38,187.00	29,408.21	8,778.79	17,131.87	12,276.34
Pupil Transportation Services - Function 7800	103,497.08	65,700.82	37,796.26	55,217.87	10,482.95
Operation of Plant - Function 7900	6,302.92	6,302.92	-	-	6,302.92
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Community Services - Function 9100	-	-	-	-	-
Debt Service - Function 9200					
	$ 4,459,152.00	$ 3,682,538.96	776,613.04	$ 3,471,386.73	211,152.23

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - ESSER III
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	1,887,672.24	1,865,318.29
State - R3300-3399	-	-
Local - R3400-3499	-	-
Other/Transfers	-	-
	1,887,672.24	1,865,318.29

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 30-Jun-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 731,979.87	$ 728,561.26	3,418.61	$ 1,358,448.23	(629,886.97)
Pupil Personnel Services - Function 6100	56,764.63	56,764.63	-	272,878.82	(216,114.19)
Instructional Media Services - Function 6200	-	-	-	8,612.00	(8,612.00)
Instruction & Curriculum Development Services - Function 6300	-	-	-	11,303.24	(11,303.24)
Instructional Staff Training Services - Function 6400	12,296.56	11,338.77	957.79	64,081.00	(52,742.23)
Instructional Related Technology - Function 6500	-	-	-	3,229.50	(3,229.50)
School Board - Function 7100	-	-	-	-	-
General Administration - Function 7200	14,111.03	12,981.49	1,129.54	39,652.02	(26,670.53)
School Administration - Function 7300	4,006.91	4,006.91	-	37,248.75	(33,241.84)
Facilities Acquisition & Construction - Function 7400	395,584.44	378,810.67	16,773.77	1,597,765.14	(1,218,954.47)
Fiscal Services - Function 7500	-	-	-	76,073.10	(76,073.10)
School Food Services - Function 7600	-	-	-	40,695.86	(40,695.86)
Central Services - Function 7700	-	-	-	3,767.76	(3,767.76)
Pupil Transportation Services - Function 7800	643,054.66	643,054.66	-	812,243.49	(169,188.83)
Operation of Plant - Function 7900	29,874.14	29,799.90	74.24	56,863.50	(27,063.60)
Maintenance of Plant - Function 8100	-	-	-	8,612.00	(8,612.00)
Administrative Technology Services - Function 8200	-	-	-	2,153.00	(2,153.00)
Community Services - Function 9100	-	-	-	-	-
Debt Service - Function 9200	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	$ 1,887,672.24	$ 1,865,318.29	22,353.95	$ 4,393,627.41	(2,528,309.12)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - ARP - Other Relief
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	7,967.98	7,029.34
State - R3300-3399	-	-
Local - R3400-3499	-	-
Other/Transfers	-	-
	7,967.98	7,029.34

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Current Year Difference	Prior Year 30-Jun-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 661.66	$ 610.00	51.66	$ 91,501.95	(90,891.95)
Pupil Personnel Services - Function 6100	600.00	599.46	0.54	3,265.92	(2,666.46)
Instructional Media Services - Function 6200	-	-	-	-	-
Instruction & Curriculum Development Services - Function 6300	-	-	-	24,151.99	(24,151.99)
Instructional Staff Training Services - Function 6400	4,668.29	4,287.55	380.74	2,280.25	2,007.30
Instructional Related Technology - Function 6500	-	-	-	-	-
School Board - Function 7100	-	-	-	-	-
General Administration - Function 7200	840.43	334.73	505.70	566.04	(231.31)
School Administration - Function 7300	-	-	-	-	-
Facilities Acquisition & Construction - Function 7400	-	-	-	-	-
Fiscal Services - Function 7500	-	-	-	-	-
School Food Services - Function 7600	-	-	-	-	-
Central Services - Function 7700	1,197.60	1,197.60	-	-	1,197.60
Pupil Transportation Services - Function 7800	-	-	-	-	-
Operation of Plant - Function 7900		-	-	-	-
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Community Services - Function 9100	-	-	-	1,119.88	(1,119.88)
Debt Service - Function 9200	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
	$ 7,967.98	$ 7,029.34	938.64	$ 122,886.03	(115,856.69)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - PECO
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	-	565.43
Other/Transfers	-	-
Beginning Fund Balance	614,173.68	
	614,173.68	565.43

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**30-Jun-24 Actual Exp.**	**Difference (Current - Prior)**
Facilities Acquisition & Construction - Function 7400	-	-	-	1,108,073.20	(1,108,073.20)
Other Financing Uses/Transfers	614,173.68	613,934.17	239.51	1,354,793.38	(740,859.21)
Ending Fund Balance	-		-		
	614,173.68	613,934.17	239.51	2,462,866.58	(1,848,932.41)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - CO & DS
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	166,000.00	168,667.51
Local - R3400-3499	-	3,942.30
Other/Transfers	-	-
Beginning Fund Balance	401,708.62	
	567,708.62	172,609.81

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 30-Jun-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	567,708.62	46,835.00	520,873.62	-	46,835.00
Other Financing Uses/Transfers	-	182.36	(182.36)	199.18	(16.82)
Ending Fund Balance	-		-		
	567,708.62	47,017.36	520,691.26	199.18	46,818.18

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - LCIF (1.5 MIL)
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	2,505,285.00	2,596,558.80
Other Local Revenue - R3700-3799	-	12,000.00
Other/Transfers	-	-
Beginning Fund Balance	3,267,998.53	
	5,773,283.53	2,608,558.80

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**30-Jun-24 Actual Exp.**	**Difference (Current - Prior)**
K-12 Instruction - Function 5000-5900	-	-	-	-	-
Facilities Acquisition & Construction - Function 7400	4,823,210.53	1,574,720.92	3,248,489.61	556,505.28	1,018,215.64
Operation of Plant - Function 7900	-	-	-	-	-
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Other Financing Uses/Transfers	950,073.00	2,489,489.15	(1,539,416.15)	-	2,489,489.15
Ending Fund Balance	-		-		-
	5,773,283.53	4,064,210.07	1,709,073.46	556,505.28	3,507,704.79

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Impact Fees
For the Month Ending June 30, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	114,000.00	-
State - R3300-3399	-	42,000.00
Local - R3400-3499	150,000.00	454,267.89
Other/Transfers	-	-
Beginning Fund Balance	492,881.32	
	756,881.32	496,267.89

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**30-Jun-24 Actual Exp.**	**Difference (Current - Prior)**
Facilities Acquisition & Construction - Function 7400	756,881.32	28,290.53	728,590.79	-	28,290.53
Other Financing Uses/Transfers	-	42,000.00	(42,000.00)	-	42,000.00
Ending Fund Balance	-		-		
	756,881.32	70,290.53	686,590.79	-	70,290.53

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160377	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/03/2025	$ 73.00
160378	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	06/03/2025	$ 35.89
160379	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/04/2025	$ 504.50
160380	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	06/04/2025	$ 35.89
160381	R	PRE-PAID000	PRE-PAID LEGAL SERVICES INC	06/04/2025	$ 7.97
160382	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/04/2025	$ 525.50
160383	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	06/04/2025	$ 35.89
160384	R	PRE-PAID000	PRE-PAID LEGAL SERVICES INC	06/04/2025	$ 7.97
160385	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	06/05/2025	$ 221.93
160386	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	06/05/2025	$ 935.66
160387	R	LITTLE &000	LITTLE & WILLIAMS INC	06/05/2025	$ 2,150.00
160388	R	REGIONS 004	REGIONS COMMERCIAL BANKCARD	06/05/2025	$ 8,268.11
160389	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/05/2025	$ 728.50
160390	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	06/05/2025	$ 71.40
160391	R	BAKER CO044	BAKER COUNTY SCHOOL BOARD	06/05/2025	$ 2.70
160392	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	06/05/2025	$ 35.89
160393	R	PRE-PAID000	PRE-PAID LEGAL SERVICES INC	06/05/2025	$ 7.97
160394	R	AIRGAS, 000	AIRGAS, INC.	06/12/2025	$ 102.47
160395	R	ALL BRIT000	ALL BRITE SALES CO	06/12/2025	$ 254.38
160396	R	ALLIED I001	ALLIED INSTRUCTIONAL SERVICES, LLC	06/12/2025	$ 1,289.96
160397	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	06/12/2025	$ 8,752.63
160398	R	BAKER CO032	BAKER COUNTY SHERIFFS OFFICE	06/12/2025	$ 91,930.33
160399	R	BAKER DI000	BAKER DISTRIBUTING COMPANY	06/12/2025	$ 25,274.36
160400	R	BUCHANAN000	BUCHANAN SIGN AND FLAG CENTER	06/12/2025	$ 91.00
160401	R	CAPITAL 009	CAPITAL ONE/WALMART	06/12/2025	$ 97.99
160402	R	CERTIPOR001	CERTIPORT, INC.	06/12/2025	$ 233.20
160403	R	CITY OF 000	CITY OF MACCLENNY	06/12/2025	$ 4,695.34
160404	R	CUMBERLA001	CUMBERLAND INTERNATIONAL TRUCKS OF FLORIDA	06/12/2025	$ 1,324.51
160405	R	DELL MAR000	DELL MARKETING L.P.	06/12/2025	$ 256.00
160406	R	DOPSOCAR001	DOPSON, CARRIE L.	06/12/2025	$ 127.00
160407	R	ERIN CRA000	ERIN CRAFTS	06/12/2025	$ 430.00
160408	R	FISERCOU001	FISER, COURTNEY R.	06/12/2025	$ 23.59
160409	R	FLORIDA 003	FLORIDA DEPT OF EDUCATION	06/12/2025	$ 600.00
160410	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	06/12/2025	$ 575.42

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160411	R	FLORIDA 029	FLORIDA SCHOOL BOARD ASSN	06/12/2025	$ 350.00
160412	R	FLORIDA 091	FLORIDA PEST CONTROL	06/12/2025	$ 1,497.96
160413	R	GRAINGER002	GRAINGER	06/12/2025	$ 358.40
160414	R	GREAT AM001	GREAT AMERICA FINANCIAL SERVICES	06/12/2025	$ 4,191.25
160415	R	H2 REHAB000	H2 REHABILITATION SERVICES OF FLORIDA, LLC	06/12/2025	$ 120.00
160416	R	HAMELREN000	HAMEL, RENA E.	06/12/2025	$ 75.00
160417	R	HARTLMAR000	HARTLEY, MARCUS R.	06/12/2025	$ 14.69
160418	R	HEALERIC000	HEALEY, RICHARD J. JR	06/12/2025	$ 5,904.00
160419	R	HILL THO001	HILL, THOMAS A. JR	06/12/2025	$ 183.30
160420	R	HINSODIA001	HINSON, DIANNA F.	06/12/2025	$ 60.44
160421	R	HOMETOWN000	HOMETOWN JOURNAL	06/12/2025	$ 40.00
160422	R	INNOVATI003	INNOVATIVE COUNSELING	06/12/2025	$ 832.50
160423	R	INVO HEA002	INVO HEALTHCARE ASSOCIATES	06/12/2025	$ 8,262.00
160424	R	KIGHTCOU000	KIGHT, COURTLAND	06/12/2025	$ 519.76
160425	R	KIMBALL 000	KIMBALL MIDWEST	06/12/2025	$ 322.30
160426	R	L V HIER000	L V HIERS INC	06/12/2025	$ 475.20
160427	R	LEARNING009	LEARNING LABS, INC.	06/12/2025	$ 5,599.99
160428	R	LEE TOR000	LEE, TOREE J.	06/12/2025	$ 75.00
160429	R	M & B PR000	M & B PRODUCTS, INC	06/12/2025	$ 1,550.43
160430	R	MAC PAPE002	MAC PAPERS AND PACKAGING, LLC	06/12/2025	$ 15,325.20
160431	R	MCDONEMI001	MCDONALD, EMILY B.	06/12/2025	$ 95.76
160432	R	NATIONAL036	NATIONAL INSTITUTE FOR AUTOMOTIVE SERVICE EXCELLENCE	06/12/2025	$ 3,064.00
160433	R	NATIONAL041	NATIONAL BACKGROUND CHECK, INC	06/12/2025	$ 9,150.00
160434	R	NEFEC 000	NEFEC	06/12/2025	$ 1,000.00
160435	R	NEW READ000	NEW READERS PRESS	06/12/2025	$ 104.00
160436	R	NEW RIVE000	NEW RIVER SOLID WASTE ASSOC	06/12/2025	$ 70.50
160438	R	NORTHEAS005	NORTHEAST FLORIDA REGIONAL STEM2 HUB, INC	06/12/2025	$ 11,250.00
160439	R	O'REILLY000	O'REILLY AUTO PARTS	06/12/2025	$ 728.96
160440	R	ORTEGA P000	ORTEGA PAINT	06/12/2025	$ 1,009.80
160442	R	QUALITY 005	QUALITY THERAPY SOLUTIONS	06/12/2025	$ 24,519.75
160443	R	SETEL 000	SETEL	06/12/2025	$ 9,186.90
160444	R	SOURCE 4000	SOURCE 4 SOLUTIONS LLC	06/12/2025	$ 72,986.97
160445	R	SYSCO CE000	SYSCO CENTRAL FLORIDA, INC.	06/12/2025	$ 28,806.36
160446	R	THE BAKE001	THE BAKER COUNTY PRESS	06/12/2025	$ 97.20

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160447	R	THRIFJES000	THRIFT, JESSALYN F.	06/12/2025	$ 58.00
160448	R	TIFCO IN000	TIFCO INDUSTRIES INC	06/12/2025	$ 319.53
160449	R	UNIFIRST001	UNIFIRST CORPORATION	06/12/2025	$ 274.33
160450	R	VERIZON 001	VERIZON WIRELESS	06/12/2025	$ 309.12
160451	R	VOLNEBRY001	VOLNER, BRYNNE P.	06/12/2025	$ 52.47
160452	R	WEBB STA000	WEBB, STACI L.	06/12/2025	$ 27.32
160453	R	WHEELTRA001	WHEELER, TRACI D.	06/12/2025	$ 183.39
160454	R	CHARLES 001	CHARLES SCHWAB BANK 401(A)	06/12/2025	$ 220,565.29
160455	R	AFLAC GR000	AFLAC GROUP	06/19/2025	$ 18.38
160456	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	06/19/2025	$ 6.35
160457	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	06/19/2025	$ 41.60
160458	R	FLORIDA 063	FLORIDA BLUE	06/19/2025	$ 2,957.43
160459	R	FLORIDA 065	FLORIDA BLUE	06/19/2025	$ 11,879.76
160460	R	THE HART000	THE HARTFORD	06/19/2025	$ 526.72
160461	R	VISION S000	VISION SERVICE PLAN (IC)	06/19/2025	$ 1,507.80
160462	R	AFLAC GR000	AFLAC GROUP	06/19/2025	$ 6,819.32
160463	R	AMERICAN003	AMERICAN FAMILY LIFE	06/19/2025	$ 1,078.94
160464	R	AMERICAN004	AMERICAN FIDELITY ASSURANCE	06/19/2025	$ 14,410.51
160465	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	06/19/2025	$ 20,330.10
160466	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	06/19/2025	$ 10,766.10
160467	R	FLORIDA 063	FLORIDA BLUE	06/19/2025	$ 317,828.18
160468	R	LIBERTY 000	LIBERTY NATIONAL LIFE INS	06/19/2025	$ 1,959.22
160469	R	PET ASSU000	PET ASSURE CORP	06/19/2025	$ 158.92
160470	R	THE HART000	THE HARTFORD	06/19/2025	$ 12,108.19
160471	R	TRUSTMAR000	TRUSTMARK VOLUNTARY BENEFIT	06/19/2025	$ 635.34
160472	R	VISION S000	VISION SERVICE PLAN (IC)	06/19/2025	$ 4,296.40
160473	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	06/19/2025	$ 6,461.88
160474	R	CAPITAL 004	CAPITAL ONE/WALMART	06/19/2025	$ 115.81
160475	R	CITY OF 000	CITY OF MACCLENNY	06/19/2025	$ 10,910.91
160476	R	COKER CR000	COKER CRANE AND RIGGING INC	06/19/2025	$ 852.50
160477	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	06/19/2025	$ 32,509.94
160478	R	NATIONAL041	NATIONAL BACKGROUND CHECK, INC	06/19/2025	$ 225.00
160479	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/18/2025	$ 653.50
160480	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	06/18/2025	$ 98.83

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160481	R	BAKER CO044	BAKER COUNTY SCHOOL BOARD	06/18/2025	$ 5.92
160482	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	06/18/2025	$ 35.89
160483	R	PRE-PAID000	PRE-PAID LEGAL SERVICES INC	06/18/2025	$ 7.97
160484	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	06/26/2025	$ 222.00
160485	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	06/26/2025	$ 457.33
160486	R	BAKER CO044	BAKER COUNTY SCHOOL BOARD	06/26/2025	$ 14.55
160487	R	AIRGAS, 000	AIRGAS, INC.	06/26/2025	$ 371.20
160488	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	06/26/2025	$ 2,721.19
160489	R	AMBROMAR000	AMBROSE, MARY T.	06/26/2025	$ 259.99
160490	R	BAKER DI000	BAKER DISTRIBUTING COMPANY	06/26/2025	$ 787.86
160491	R	BRADLTIN000	BRADLEY, TINA	06/26/2025	$ 199.00
160492	R	BURKHALT000	BURKHALTER WRECKING INC	06/26/2025	$ 16,625.00
160493	R	CERTIFIE000	CERTIFIED CONTROL SYSTEM	06/26/2025	$ 950.00
160494	R	CITY OF 000	CITY OF MACCLENNY	06/26/2025	$ 16,750.20
160495	R	COLLEGE 001	COLLEGE BOARD	06/26/2025	$ 2,560.00
160496	R	DELL MAR000	DELL MARKETING L.P.	06/26/2025	$ 21,850.00
160497	R	DEPENDAB000	DEPENDABLE HEAT AND AIR COND	06/26/2025	$ 56,500.00
160498	R	DONKEJAC000	DONKER, JACQUELYN A.	06/26/2025	$ 135.00
160499	R	EDUCATIO016	EDUCATION ADVANCED, INC.	06/26/2025	$ 5,914.80
160500	R	EMERGENC000	EMERGENCY SYSTEMS INC	06/26/2025	$ 179.50
160501	R	FL SCHOO003	FL SCHOOL BOOK DEPOSITORY	06/26/2025	$ 800.94
160502	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	06/26/2025	$ 19,388.66
160503	R	FLORIDA 042	FLORIDA DEPT OF LAW ENFORCEMENT	06/26/2025	$ 546.00
160504	R	FOLLETT 018	FOLLETT HIGHER EDUCATION GROUP, LLC	06/26/2025	$ 15,680.48
160505	R	GATEWAY 000	GATEWAY PEST CONTROL INC	06/26/2025	$ 750.00
160506	R	GLEN BAP000	GLEN BAPTIST CHURCH, INC	06/26/2025	$ 150.00
160507	R	GRAINGER002	GRAINGER	06/26/2025	$ 1,145.65
160508	R	GRIFFAND001	GRIFFIN, ANDREA E.	06/26/2025	$ 357.85
160509	R	HAGAN AC000	HAGAN ACE HARDWARE	06/26/2025	$ 766.65
160511	R	HODGEMAR000	HODGES, MARY E.	06/26/2025	$ 91.38
160512	R	HOWARD T000	HOWARD TECHNOLOGY SOLUTIONS	06/26/2025	$ 4,471.00
160513	R	KING HOO000	KING HOOD CLEANING & MAINTENANCE INC	06/26/2025	$ 700.00
160514	R	LITTLE &000	LITTLE & WILLIAMS INC	06/26/2025	$ 29,395.37
160515	R	M & B PR000	M & B PRODUCTS, INC	06/26/2025	$ 1,111.22

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160516	R	MCCRABEV001	MCCRAY, BEVERLY D.	06/26/2025	$ 7.21
160517	R	MERCHANT000	MERCHANTS METALS LLC (74-1622891)	06/26/2025	$ 1,563.25
160518	R	MIRACLE 000	MIRACLE AUTOMOTIVE & TRUCK SERVICE CENTER	06/26/2025	$ 450.00
160519	R	NAPA AUT000	NAPA AUTO PARTS	06/26/2025	$ 232.07
160520	R	NE FL ED000	NE FL EDUCATIONAL CONSORTIUM	06/26/2025	$ 975.00
160521	R	NEW RIVE000	NEW RIVER SOLID WASTE ASSOC	06/26/2025	$ 69.90
160522	R	PARKEJOA001	PARKER, JOAN M.	06/26/2025	$ 30.00
160523	R	RELIABLE002	RELIABLE TRANSMISSION SERVINC	06/26/2025	$ 6,276.29
160524	R	SENSKE A000	SENSKE AND SON LLC	06/26/2025	$ 588.16
160525	R	SETEL 000	SETEL	06/26/2025	$ 5,063.45
160526	R	SHARP EL001	SHARP ELECTRONICS CORPORATION	06/26/2025	$ 650.58
160527	R	SIEMENS 000	SIEMENS BUILDING TECHNOLOGIES INC	06/26/2025	$ 5,591.23
160528	R	SMITHDAV002	SMITH, DAVID E.	06/26/2025	$ 241.34
160529	R	SOURCE 4000	SOURCE 4 SOLUTIONS LLC	06/26/2025	$ 64.97
160530	R	SOUTHEAS017	SOUTHEASTERN PAPER GROUP LLC	06/26/2025	$ 8,817.40
160531	R	SUBURBAN001	SUBURBAN PROPANE	06/26/2025	$ 1,912.00
160532	R	SYSCO CE000	SYSCO CENTRAL FLORIDA, INC.	06/26/2025	$ 2,302.00
160533	R	UNIFIRST001	UNIFIRST CORPORATION	06/26/2025	$ 402.30
160534	R	VOLNEBRY001	VOLNER, BRYNNE P.	06/26/2025	$ 29.37
160535	R	WEBBER T000	WEBBER TIRE CO.	06/26/2025	$ 425.00
160536	R	WHALEY F000	WHALEY FOODSERVICE LLC	06/26/2025	$ 5,003.81
160537	R	SETEL 000	SETEL	06/26/2025	$ 9,154.24
160538	R	GRIFFAND002	GRIFFIS, ANDREA L.	06/26/2025	$ 357.85
160539	R	DEPT OF 001	DEPT OF ENVIRONMENTAL PROTECTION	06/26/2025	$ 50.00
202400687	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/03/2025	$ 3,948.92
202400688	W	BCSB FIC000	BCSB FICA	06/03/2025	$ 17,884.74
202400689	W	BCSB ANN000	BCSB ANNUNITIES	06/03/2025	$ 3,736.00
202400690	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/03/2025	$ 63,752.02
202400691	W	BCSB FIC000	BCSB FICA	06/03/2025	$ 132,733.38
202400692	W	BROOKS B000	BROOKS BUILDING SOLUTIONS, INC.	06/12/2025	$ 1,330.00
202400693	W	INTERSTA002	INTERSTATE SUPPLY INC	06/12/2025	$ 526.44
202400694	W	INTERSTA002	INTERSTATE SUPPLY INC	06/12/2025	$ 958.80
202400695	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 963.11
202400696	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 1,120.68

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
202400697	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 661.92
202400698	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 59.44
202400699	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 1,067.27
202400700	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 811.83
202400701	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 106.35
202400702	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 642.41
202400703	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 10.64
202400704	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 87.12
202400705	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 10.20
202400706	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 7.10
202400707	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 67.69
202400708	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 403.87
202400709	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 15.50
202400711	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/04/2025	$ 52,714.28
202400712	W	BCSB FIC000	BCSB FICA	06/04/2025	$ 122,634.78
202400713	W	BCSB ANN000	BCSB ANNUITIES	06/04/2025	$ 33,391.00
202400714	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/04/2025	$ 54,735.23
202400715	W	BCSB FIC000	BCSB FICA	06/04/2025	$ 127,312.10
202400716	W	BCSB ANN000	BCSB ANNUITIES	06/04/2025	$ 34,241.00
202400717	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/12/2025	$ 862.78
202400718	W	MATTHEWS000	MATTHEWS BUSES FLORIDA	06/12/2025	$ 161.79
202400719	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/05/2025	$ 82,927.09
202400720	W	BCSB FIC000	BCSB FICA	06/05/2025	$ 177,919.76
202400721	W	BCSB ANN000	BCSB ANNUITIES	06/05/2025	$ 42,574.50
202400722	W	MACC'S G000	MACC'S GLASS INC	06/12/2025	$ 350.00
202400723	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/12/2025	$ 208.81
202400724	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/12/2025	$ 44.97
202400725	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/12/2025	$ 41.96
202400726	W	DEMCO IN001	DEMCO INC	06/12/2025	$ 192.68
202400727	W	BROOKS B000	BROOKS BUILDING SOLUTIONS, INC.	06/12/2025	$ 2,219.40
202400728	W	BROOKS B000	BROOKS BUILDING SOLUTIONS, INC.	06/12/2025	$ 2,194.00
202400729	W	BROOKS B000	BROOKS BUILDING SOLUTIONS, INC.	06/12/2025	$ 4,620.79
202400730	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	06/11/2025	$ 50.32
202400731	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	06/11/2025	$ 126.67

DISTRICT:
REPORT TITLE:

Baker County School Board
JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
202400732	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	06/11/2025	$ 115.64
202400734	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/26/2025	$ 209.97
202400735	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/18/2025	$ 104,279.05
202400736	W	BCSB FIC000	BCSB FICA	06/18/2025	$ 182,524.80
202400737	W	BCSB ANN000	BCSB ANNUNITIES	06/18/2025	$ 38,258.50
202400738	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/26/2025	$ 42.96
202400739	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/26/2025	$ 73.64
202400742	W	TRANE US000	TRANE US INC	06/26/2025	$ 6,290.46
202400743	W	TRANE US000	TRANE US INC	06/26/2025	$ 9,435.70
202400744	W	TRANE US000	TRANE US INC	06/26/2025	$ 11,897.84
202400745	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	06/26/2025	$ 32,143.90
202400746	W	BCSB FIC000	BCSB FICA	06/26/2025	$ 64,988.96
202400747	W	BCSB ANN000	BCSB ANNUNITIES	06/26/2025	$ 9,158.50
202400748	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 200.43
202400749	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 224.14
202400750	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 811.10
202400751	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 55.07
202400752	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 220.98
202400753	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 166.47
202400754	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 201.95
202400755	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 210.22
202400756	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 108.99
202400757	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 11.05
202400758	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 74.60
202400759	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 5.22
202400760	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 54.85
202400761	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 13.59
202400762	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	06/30/2025	$ 582.49
202400763	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	06/30/2025	$ 31.25
202400764	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	06/30/2025	$ 34.83
202400765	W	INTERSTA002	INTERSTATE SUPPLY INC	06/30/2025	$ 1,160.40
202400766	W	INTERSTA002	INTERSTATE SUPPLY INC	06/30/2025	$ 653.10
202400767	W	INTERSTA002	INTERSTATE SUPPLY INC	06/30/2025	$ 958.80
202400768	W	INTERSTA002	INTERSTATE SUPPLY INC	06/30/2025	$ 942.82

DISTRICT: Baker County School Board
REPORT TITLE: JUNE 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
202400769	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 61.87
202400770	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 105.90
202400771	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 121.18
202400772	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 96.16
202400773	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 11.70
202400774	W	SHERWIN-001	SHERWIN-WILLIAMS CO	06/30/2025	$ 91.63
202400775	W	INTERSTA002	INTERSTATE SUPPLY INC	06/30/2025	$ 1,560.00
202400776	W	SOUTHEAS017	SOUTHEASTERN PAPER GROUP LLC	06/30/2025	$ 7,312.45
202400778	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 73.97
202400779	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 49.06
202400780	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 40.96
202400781	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 69.90
202400782	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 12.99
202400783	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 396.33
202400784	W	QUALITY 000	QUALITY HARDWARE & SPECIALTY COMPANY INC	06/30/2025	$ 3,215.00
202400786	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 69.29
202400787	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	06/30/2025	$ 7.99
202500010	W	WW NORTH000	WW NORTH AMERICA HOLDINGS,LLC	06/25/2025	$ 2,500.00
			TOTAL		**$ 2,743,009.66**

AGENDA ITEM NO. 8.16

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Financial Reports for the Month Ending July 31, 2025.

ATTACHMENTS:
10.06.2025 Approval of the Financial Reports for the Month Ending July 31, 2025_T.Ambrose.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - General Fund
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	260,000.00	(92,724.52)
State - R3300-3399	36,798,868.00	2,840,462.15
Local - R3400-3499	8,127,597.00	43,056.04
Other Local Revenue - R3700-3799	-	-
Transfers In	-	-
Loss Recoveries	-	33,265.52
Beginning Fund Balance	6,466,700.22	
	51,653,165.22	2,824,059.19

Expenditures	Current Year Budgeted Expenditures	Actual Expenditures	Difference	Prior Year 31-Jul-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 26,628,589.17	143,685.71	26,484,903.46	31,165.18	112,520.53
Pupil Personnel Services - Function 6100	2,867,312.32	22,656.23	2,844,656.09	17,951.83	4,704.40
Instructional Media Services - Function 6200	644,275.64	-	644,275.64	202.03	(202.03)
Instruction & Curriculum Development Services - Function 6300	661,967.01	19,421.96	642,545.05	27,946.52	(8,524.56)
Instructional Staff Training Services - Function 6400	136,113.89	689.00	135,424.89	(2,493.77)	3,182.77
Instructional Related Technology - Function 6500	339,200.00	11,597.07	327,602.93	11,895.15	(298.08)
School Board - Function 7100	450,250.00	12,509.38	437,740.62	20,280.07	(7,770.69)
General Administration - Function 7200	436,418.45	29,921.14	406,497.31	23,766.78	6,154.36
School Administration - Function 7300	2,458,404.43	92,523.62	2,365,880.81	74,115.24	18,408.38
Facilities Acquisition & Construction - Function 7400	72,994.00	-	72,994.00	-	-
Fiscal Services - Function 7500	836,450.00	42,286.38	794,163.62	31,803.85	10,482.53
School Food Services - Function 7600	586,119.69	-	586,119.69	-	-
Central Services - Function 7700	2,465,601.09	21,393.74	2,444,207.35	17,787.14	3,606.60
Pupil Transportation Services - Function 7800	5,836,534.99	31,173.66	5,805,361.33	20,300.63	10,873.03
Operation of Plant - Function 7900	1,087,500.00	131,796.36	955,703.64	524,904.64	(393,108.28)
Maintenance of Plant - Function 8100	724,560.05	40,015.56	684,544.49	97,373.69	(57,358.13)
Administrative Technology Services - Function 8200	347,869.36	67,435.82	280,433.54	22,741.38	44,694.44
Community Services - Function 9100	-	339.60	(339.60)	4,664.22	(4,324.62)
Debt Service - Function 9200	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	5,073,005.13		5,073,005.13		
	51,653,165.22	667,445.23	50,985,719.99	924,404.58	(256,959.35)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - School Food Service
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	3,373,950.00	-
State - R3300-3399	25,000.00	-
Local - R3400-3499	28,000.00	981.31
Other Financing Sources	-	-
Beginning Fund Balance	1,419,809.76	
	4,846,759.76	981.31

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**31-Jul-24 Actual Exp.**	**Difference (Current - Prior)**
Food Service - Function 7600	3,960,950.00	29,496.57	3,931,453.43	32,136.39	(2,639.82)
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	885,809.76		885,809.76		
	4,846,759.76	29,496.57	4,817,263.19	32,136.39	(2,639.82)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Federal Programs
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	3,661,874.93	49,372.31
State - R3300-3399	-	-
Local - R3400-3499	-	183.23
Other/Transfers	-	-
	3,661,874.93	49,555.54

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 31-Jul-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 1,790,802.49	$ 31,430.04	1,759,372.45	$ 32,621.23	(1,191.19)
Pupil Personnel Services - Function 6100	791,051.48	3,273.98	787,777.50	8,328.39	(5,054.41)
Instructional Media Services - Function 6200	-	-	-	-	-
Instruction & Curriculum Development Services - Function 6300	364,509.99	8,477.87	356,032.12	14,871.83	(6,393.96)
Instructional Staff Training Services - Function 6400	461,752.96	1,606.48	460,146.48	3,932.00	(2,325.52)
Instructional Related Technology - Function 6500	-	-	-	-	-
School Board - Function 7100	-	-	-	-	-
General Administration - Function 7200	181,287.01	-	181,287.01	-	-
School Administration - Function 7300	19,688.00	475.00	19,213.00	-	475.00
Facilities Acquisition & Construction - Function 7400	-	-	-	-	-
Fiscal Services - Function 7500	-	-	-	-	-
School Food Services - Function 7600	-	-	-	-	-
Central Services - Function 7700	18,977.00	(57.00)	19,034.00	-	(57.00)
Pupil Transportation Services - Function 7800	33,806.00	4,176.47	29,629.53	4,072.46	104.01
Operation of Plant - Function 7900	-	-	-	-	-
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Community Services - Function 9100	-	-	-	-	-
Debt Service - Function 9200					
	$ 3,661,874.93	$ 49,382.84	3,612,492.09	$ 63,825.91	(14,443.07)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - PECO
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	250,000.00	-
Local - R3400-3499	-	-
Other/Transfers	-	-
Beginning Fund Balance	804.94	
	250,804.94	-

Expenditures	Current Year Budgeted Expenditures	Actual Expenditures	Difference	Prior Year 31-Jul-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	250,804.94	-	250,804.94	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	250,804.94	-	250,804.94	-	-

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - CO & DS
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	164,500.00	-
Local - R3400-3499	-	-
Other/Transfers	-	-
Beginning Fund Balance	364,498.67	
	528,998.67	-

	Current Year			Prior Year	
Expenditures	Budgeted Expenditures	Actual Expenditures	Difference	31-Jul-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	528,998.67	-	528,998.67	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	528,998.67	-	528,998.67	-	-

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - LCIF (1.5 MIL)
For the Month Ending July 31, 2025

	2024-2025 Budgeted	Actual
Revenues	**Revenues**	**Revenues**
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	2,617,292.00	3,238.20
Other Local Revenue - R3700-3799		11,906.00
Other/Transfers	-	-
Beginning Fund Balance	1,812,347.26	
	4,429,639.26	15,144.20

	Current Year			Prior Year	
	Budgeted	Actual		31-Jul-24	Difference
Expenditures	**Expenditures**	**Expenditures**	**Difference**	**Actual Exp.**	**(Current - Prior)**
K-12 Instruction - Function 5000-5900	-	-	-	-	-
Facilities Acquisition & Construction - Function 7400	4,429,639.26	124,893.92	4,304,745.34	-	124,893.92
Operation of Plant - Function 7900	-	-	-	5,395.57	(5,395.57)
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		-
	4,429,639.26	124,893.92	4,304,745.34	5,395.57	119,498.35

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Impact Fees
For the Month Ending July 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	85,000.00	-
Other/Transfers	-	-
Beginning Fund Balance	918,858.68	
	1,003,858.68	-

	Current Year			Prior Year	
Expenditures	Budgeted Expenditures	Actual Expenditures	Difference	31-Jul-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	1,003,858.68	-	1,003,858.68	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	1,003,858.68	-	1,003,858.68	-	-

DISTRICT:
REPORT TITLE:

Baker County School Board
JULY 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160540	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	07/02/2025	$ 6,637.90
160541	R	REGIONS 004	REGIONS COMMERCIAL BANKCARD	07/02/2025	$ 10,325.14
160542	R	AIRGAS U000	AIRGAS USA, LLC	07/10/2025	$ 53.85
160543	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	07/10/2025	$ 4,606.17
160544	R	ANCORA P000	ANCORA PUBLISHING	07/10/2025	$ 1,064.65
160545	R	ANDERNAO001	ANDERSON, NAOMI R.	07/10/2025	$ 49.00
160546	R	ATLANTIC003	ATLANTIC ENGINEERING SERVICES OF JACKSONVILLE	07/10/2025	$ 6,500.00
160547	R	BAKER CO001	BAKER COUNTY HIGH SCHOOL	07/10/2025	$ 2,090.00
160548	R	BAKER CO032	BAKER COUNTY SHERIFFS OFFICE	07/10/2025	$ 33,342.52
160549	R	BILL WIL000	BILL WILLIAMS AIR COND & HEATING INC	07/10/2025	$ 70,574.00
160550	R	CAPITAL 003	CAPITAL ONE/WALMART	07/10/2025	$ 83.05
160551	R	CAPITAL 005	CAPITAL ONE/WALMART	07/10/2025	$ 200.00
160552	R	CITY ELE000	CITY ELECTRIC SUPPLY CO	07/10/2025	$ 241.68
160553	R	CITY OF 000	CITY OF MACCLENNY	07/10/2025	$ 3,789.82
160554	R	CUMBERLA001	CUMBERLAND INTERNATIONAL TRUCKS OF FLORIDA	07/10/2025	$ 2,554.41
160555	R	DAVISBRA001	DAVIS, BRANDY M.	07/10/2025	$ 82.69
160556	R	DOPSOCAR001	DOPSON, CARRIE L.	07/10/2025	$ 110.94
160557	R	DUGGENIC000	DUGGER, NICOLE R.	07/10/2025	$ 175.50
160558	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	07/10/2025	$ 41,882.18
160559	R	FLORIDA 091	FLORIDA PEST CONTROL	07/10/2025	$ 1,497.96
160560	R	FLORIDA 092	FLORIDA VIRTUAL SCHOOL	07/10/2025	$ 3,850.00
160561	R	GRAFTON 000	GRAFTON INTEGRATED HEALTH NETWORK	07/10/2025	$ 660.82
160562	R	GREENLYN001	GREEN, LYNN T.	07/10/2025	$ 210.09
160563	R	HAGAN AC000	HAGAN ACE HARDWARE	07/10/2025	$ 1,317.85
160564	R	HALL WHI000	HALL, WHITNEY A.	07/10/2025	$ 49.00
160565	R	HARRIPAM000	HARRIS, PAMELA D.	07/10/2025	$ 210.09
160566	R	HOMETOWN001	HOMETOWN ELECTRICAL LLC	07/10/2025	$ 2,600.00
160567	R	HORNEKEL001	HORNE, KELLY A.	07/10/2025	$ 49.00
160568	R	HOWARD T000	HOWARD TECHNOLOGY SOLUTIONS	07/10/2025	$ 6,545.00
160569	R	INTERSTA003	INTERSTATE BILLING SERVICES, INC	07/10/2025	$ 807.34
160570	R	JOHNSGRE000	JOHNSON, GREG	07/10/2025	$ 150.00
160571	R	KIMBALL 000	KIMBALL MIDWEST	07/10/2025	$ 141.44
160572	R	L V HIER000	L V HIERS INC	07/10/2025	$ 2,215.00
160573	R	MYER DEA001	MYER, DEANNE J.	07/10/2025	$ 1,124.47

DISTRICT:
REPORT TITLE:

Baker County School Board
JULY 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160574	R	NATIONAL041	NATIONAL BACKGROUND CHECK, INC	07/10/2025	$ 525.00
160575	R	NEFEC 000	NEFEC	07/10/2025	$ 5,000.00
160576	R	NEW RIVE000	NEW RIVER SOLID WASTE ASSOC	07/10/2025	$ 76.50
160577	R	NORMAASH000	NORMAN, ASHTON C.	07/10/2025	$ 251.70
160578	R	O'REILLY000	O'REILLY AUTO PARTS	07/10/2025	$ 91.73
160579	R	ORTEGA P000	ORTEGA PAINT	07/10/2025	$ 1,612.50
160580	R	RAPTOR T001	RAPTOR TECHNOLOGIES	07/10/2025	$ 3,300.00
160581	R	RUMBERGE000	RUMBERGER KIRK & CALDWELL PROFESSIONAL ASSOC	07/10/2025	$ 5,870.97
160582	R	SAFETY-K000	SAFETY-KLEEN SYSTEMS, INC	07/10/2025	$ 500.73
160583	R	SCHMIALI000	SCHMITGES, ALICE E.	07/10/2025	$ 30.03
160584	R	SMITHWEN001	SMITH, WENDY M.	07/10/2025	$ 210.09
160585	R	SOUTHEAS017	SOUTHEASTERN PAPER GROUP LLC	07/10/2025	$ 7,312.45
160586	R	SWINDTOM000	SWINDELL, TOMMIE S.	07/10/2025	$ 150.00
160587	R	TEAGUJAN000	TEAGUE, JANA L.	07/10/2025	$ 210.09
160588	R	UNIFIRST001	UNIFIRST CORPORATION	07/10/2025	$ 402.30
160589	R	VAULT HE000	VAULT HEALTH	07/10/2025	$ 639.99
160590	R	VERIZON 001	VERIZON WIRELESS	07/10/2025	$ 309.12
160591	R	VOLNEBRY001	VOLNER, BRYNNE P.	07/10/2025	$ 358.85
160592	R	ZABATT 000	ZABATT	07/10/2025	$ 953.75
160593	R	BUREAU O001	BUREAU OF ELEVATOR SAFETY	07/10/2025	$ 150.00
160594	R	EMS LINQ000	EMS LINQ INC	07/10/2025	$ 987.10
160595	R	FLORIDA 003	FLORIDA DEPT OF EDUCATION	07/10/2025	$ 240.00
160596	R	FRONTLIN001	FRONTLINE EDUCATION	07/10/2025	$ 11,999.77
160597	R	INTERSTA003	INTERSTATE BILLING SERVICES, INC	07/10/2025	$ 3,044.71
160598	R	M & B PR000	M & B PRODUCTS, INC	07/10/2025	$ 1,197.71
160599	R	MACCLENN009	MACCLENNY MOWER & SAW INC	07/10/2025	$ 212.75
160600	R	POWER BU000	POWER BUYING GROUP	07/10/2025	$ 1,750.00
160601	R	SAM'S CL000	SAM'S CLUB DIRECT	07/10/2025	$ 398.58
160602	R	SUBURBAN001	SUBURBAN PROPANE	07/10/2025	$ 66.29
160603	R	THE BAKE001	THE BAKER COUNTY PRESS	07/10/2025	$ 208.14
160604	R	UNIVERSI001	UNIVERSITY OF FLORIDA	07/10/2025	$ 1,190.00
160605	R	WHALEY F000	WHALEY FOODSERVICE LLC	07/10/2025	$ 1,632.13
160606	R	ZABATT 000	ZABATT	07/10/2025	$ 2,218.89
160607	R	AFLAC GR000	AFLAC GROUP	07/17/2025	$ 42.62

DISTRICT: **Baker County School Board**

REPORT TITLE: **JULY 2025**

A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160608	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	07/17/2025	$ 57.15
160609	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	07/17/2025	$ 203.30
160610	R	FLORIDA 063	FLORIDA BLUE	07/17/2025	$ 4,742.61
160611	R	FLORIDA 065	FLORIDA BLUE	07/17/2025	$ 11,879.76
160612	R	FLORIDA 066	FLORIDA BLUE	07/17/2025	$ 1,720.30
160613	R	THE HART000	THE HARTFORD	07/17/2025	$ 752.35
160614	R	VISION S000	VISION SERVICE PLAN (IC)	07/17/2025	$ 1,573.76
160615	R	AFLAC GR000	AFLAC GROUP	07/17/2025	$ 6,795.08
160616	R	AMERICAN003	AMERICAN FAMILY LIFE	07/17/2025	$ 1,078.94
160617	R	AMERICAN004	AMERICAN FIDELITY ASSURANCE	07/17/2025	$ 14,671.62
160618	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	07/17/2025	$ 20,748.14
160619	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	07/17/2025	$ 10,604.40
160620	R	FLORIDA 063	FLORIDA BLUE	07/17/2025	$ 313,462.29
160621	R	LIBERTY 000	LIBERTY NATIONAL LIFE INS	07/17/2025	$ 1,927.72
160622	R	PET ASSU000	PET ASSURE CORP	07/17/2025	$ 158.92
160623	R	THE HART000	THE HARTFORD	07/17/2025	$ 11,921.47
160624	R	TRUSTMAR000	TRUSTMARK VOLUNTARY BENEFIT	07/17/2025	$ 635.34
160625	R	VISION S000	VISION SERVICE PLAN (IC)	07/17/2025	$ 4,378.52
160626	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	07/17/2025	$ 4,254.38
160627	R	USPS-QUA001	USPS-QUADIENT-POC	07/17/2025	$ 5,000.00
160628	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	07/17/2025	$ 212.00
160629	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	07/17/2025	$ 114.60
160630	R	CHARLES 001	CHARLES SCHWAB BANK 401(A)	07/17/2025	$ 68,012.21
160631	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	07/24/2025	$ 2,020.61
160632	R	ACTIVE I000	ACTIVE INTERNET TECHNOLOGIES	07/24/2025	$ 30,675.00
160633	R	AIRGAS, 000	AIRGAS, INC.	07/24/2025	$ 353.98
160634	R	AKEL LOG000	AKEL LOGAN & SHAFER PA	07/24/2025	$ 2,667.00
160635	R	ALL BRIT000	ALL BRITE SALES CO	07/24/2025	$ 281.77
160636	R	ALLIED I001	ALLIED INSTRUCTIONAL SERVICES, LLC	07/24/2025	$ 1,404.07
160637	R	BAKER CO001	BAKER COUNTY HIGH SCHOOL	07/24/2025	$ 3,125.64
160638	R	BAKER DI000	BAKER DISTRIBUTING COMPANY	07/24/2025	$ 4,012.89
160639	R	BURKHALT000	BURKHALTER WRECKING INC	07/24/2025	$ 97,850.00
160640	R	CAREER A000	CAREER AND TECHNICAL EDUCATION CONSORTIUM OF STATES INC	07/24/2025	$ 239.85
160641	R	CARNEGIE001	CARNEGIE LEARNING	07/24/2025	$ 3,595.00

DISTRICT:
REPORT TITLE:

Baker County School Board
JULY 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160642	R	CITY OF 000	CITY OF MACCLENNY	07/24/2025	$ 10,583.54
160643	R	COGNIA I001	COGNIA INC	07/24/2025	$ 10,900.00
160644	R	FASFEPA 000	FASFEPA	07/24/2025	$ 950.00
160645	R	FDOT 001	FDOT	07/24/2025	$ 3.08
160646	R	FL SCHOO003	FL SCHOOL BOOK DEPOSITORY	07/24/2025	$ 579.48
160647	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	07/24/2025	$ 42,534.12
160648	R	FLORIDA 030	FLORIDA SCHOOL LABOR RELATIONS SERVICE INC	07/24/2025	$ 3,950.00
160649	R	FLORIDA 042	FLORIDA DEPT OF LAW ENFORCEMENT	07/24/2025	$ 1,092.00
160650	R	GATEWAY 000	GATEWAY PEST CONTROL INC	07/24/2025	$ 1,150.00
160651	R	GENERATI000	GENERATION GENIUS, INC.	07/24/2025	$ 3,766.50
160652	R	GREAT AM001	GREAT AMERICA FINANCIAL SERVICES	07/24/2025	$ 4,191.25
160653	R	HANKSGRA000	HANKS, GRANVILLE	07/24/2025	$ 585.72
160654	R	HEALERIC000	HEALEY, RICHARD J. JR	07/24/2025	$ 1,548.00
160655	R	HEINEMAN002	HEINEMANN	07/24/2025	$ 19,216.30
160656	R	HOWARD T000	HOWARD TECHNOLOGY SOLUTIONS	07/24/2025	$ 26,000.00
160657	R	INVO HEA002	INVO HEALTHCARE ASSOCIATES	07/24/2025	$ 3,762.45
160658	R	J R KENN000	J R KENNEDY CO INC	07/24/2025	$ 4,400.00
160659	R	KENS FEN000	KENS FENCING LLC	07/24/2025	$ 4,223.37
160660	R	L V HIER000	L V HIERS INC	07/24/2025	$ 792.12
160661	R	M & B PR000	M & B PRODUCTS, INC	07/24/2025	$ 1,540.93
160662	R	MACCLENN009	MACCLENNY MOWER & SAW INC	07/24/2025	$ 271.09
160663	R	MAX GRAP000	MAX GRAPHIX, LLC	07/24/2025	$ 90.00
160664	R	NE FL ED000	NE FL EDUCATIONAL CONSORTIUM	07/24/2025	$ 52,444.00
160665	R	NEW RIVE000	NEW RIVER SOLID WASTE ASSOC	07/24/2025	$ 189.60
160666	R	O'REILLY000	O'REILLY AUTO PARTS	07/24/2025	$ 71.97
160667	R	ORTEGA P000	ORTEGA PAINT	07/24/2025	$ 839.85
160668	R	PERFORMA002	PERFORMANCE SCORING, LLC.	07/24/2025	$ 3,240.00
160669	R	PROCARE 001	PROCARE THERAPY	07/24/2025	$ 23,204.92
160670	R	RENAISSA002	RENAISSANCE LEARNING	07/24/2025	$ 8,851.25
160671	R	SAFETY-K000	SAFETY-KLEEN SYSTEMS, INC	07/24/2025	$ 495.31
160672	R	SETEL 000	SETEL	07/24/2025	$ 17,466.28
160673	R	SETEL 000	SETEL	07/24/2025	$ 5,063.45
160674	R	SHARP EL001	SHARP ELECTRONICS CORPORATION	07/24/2025	$ 650.58
160675	R	SISTER S001	SISTER SUSIE SCREENPRINTING AND EMBROIDERY	07/24/2025	$ 108.00

DISTRICT: **Baker County School Board**

REPORT TITLE: **JULY 2025**

A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160676	R	TELEMETR000	TELEMETRICS CORPORATION	07/24/2025	$ 575.00
160677	R	THE BEEH000	THE BEEHIVE FOUNDRY LLC	07/24/2025	$ 150.00
160678	R	UNIFIRST001	UNIFIRST CORPORATION	07/24/2025	$ 402.30
160679	R	VERIZON 001	VERIZON WIRELESS	07/24/2025	$ 16.67
160680	R	VOLNEBRY001	VOLNER, BRYNNE P.	07/24/2025	$ 46.15
160681	R	WHEELTRA001	WHEELER, TRACI D.	07/24/2025	$ 38.89
202500001	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	07/10/2025	$ 99.50
202500002	W	FADSS 000	FADSS	07/24/2025	$ 14,152.00
202500003	W	CURRICUL000	CURRICULUM ASSOCIATES LLC	07/24/2025	$ 16,860.45
202500004	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	07/17/2025	$ 22,593.16
202500005	W	BCSB FIC000	BCSB FICA	07/17/2025	$ 42,553.24
202500006	W	BCSB ANN000	BCSB ANNUITIES	07/17/2025	$ 8,203.50
202500007	W	TRANE US000	TRANE US INC	07/24/2025	$ 1,478.90
202500008	W	MCKESSON000	MCKESSON MEDICAL SURGICAL INC	07/24/2025	$ 465.77
202500012	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 37.94
202500013	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 17.54
202500014	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 16.06
202500015	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 326.24
202500016	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 82.44
202500017	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 93.87
202500018	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 73.16
202500019	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 36.47
202500020	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 60.24
202500024	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	07/17/2025	$ -
202500025	W	BCSB FIC000	BCSB FICA	07/17/2025	$ 7.28
202500026	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	07/17/2025	$ -
202500027	W	BCSB FIC000	BCSB FICA	07/17/2025	$ 10.78
202500073	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 115.25
202500074	W	STAPLES 000	STAPLES BUSINESS ADVANTAGE	07/23/2025	$ 96.79
202500075	W	SPORTS S000	SPORTS SHAK	07/23/2025	$ 924.00
202500092	W	SPORTS S000	SPORTS SHAK	07/23/2025	$ 41.25
			TOTAL		**$ 1,254,396.72**

AGENDA ITEM NO. 8.17

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Financial Reports for the Month Ending August 31, 2025.

ATTACHMENTS:
10.06.2025 Approval of the Financial Reports for the Month Ending August 31, 2025_T.Ambrose.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - General Fund
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	260,000.00	4,600.50
State - R3300-3399	36,798,868.00	6,240,120.39
Local - R3400-3499	8,127,597.00	141,508.85
Other Local Revenue - R3700-3799	-	33,265.52
Transfers In	-	-
Loss Recoveries	-	
Beginning Fund Balance	6,466,700.22	
	51,653,165.22	6,419,495.26

Expenditures	Current Year Budgeted Expenditures	Actual Expenditures	Difference	Prior Year 31-Aug-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 26,628,589.17	2,108,074.05	24,520,515.12	2,002,434.36	105,639.69
Pupil Personnel Services - Function 6100	2,867,312.32	241,262.00	2,626,050.32	268,232.55	(26,970.55)
Instructional Media Services - Function 6200	644,275.64	42,900.11	601,375.53	45,521.48	(2,621.37)
Instruction & Curriculum Development Services - Function 6300	661,967.01	85,182.01	576,785.00	117,769.70	(32,587.69)
Instructional Staff Training Services - Function 6400	136,113.89	11,010.72	125,103.17	14,739.94	(3,729.22)
Instructional Related Technology - Function 6500	339,200.00	65,557.17	273,642.83	45,436.10	20,121.07
School Board - Function 7100	450,250.00	53,100.86	397,149.14	65,903.38	(12,802.52)
General Administration - Function 7200	436,418.45	67,352.57	369,065.88	64,118.41	3,234.16
School Administration - Function 7300	2,458,404.43	395,725.74	2,062,678.69	335,813.17	59,912.57
Facilities Acquisition & Construction - Function 7400	72,994.00	-	72,994.00	-	-
Fiscal Services - Function 7500	836,450.00	131,490.13	704,959.87	133,289.24	(1,799.11)
School Food Services - Function 7600	586,119.69	14,454.77	571,664.92	-	14,454.77
Central Services - Function 7700	2,465,601.09	118,414.19	2,347,186.90	81,509.59	36,904.60
Pupil Transportation Services - Function 7800	5,836,534.99	239,475.47	5,597,059.52	186,735.76	52,739.71
Operation of Plant - Function 7900	1,087,500.00	1,085,184.07	2,315.93	1,136,585.64	(51,401.57)
Maintenance of Plant - Function 8100	724,560.05	177,050.20	547,509.85	237,490.65	(60,440.45)
Administrative Technology Services - Function 8200	347,869.36	242,191.49	105,677.87	92,161.26	150,030.23
Community Services - Function 9100	-	20,980.41	(20,980.41)	29,029.39	(8,048.98)
Debt Service - Function 9200	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	5,073,005.13		5,073,005.13		
	51,653,165.22	5,099,405.96	46,553,759.26	4,856,770.62	242,635.34

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - School Food Service
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	3,373,950.00	31,573.96
State - R3300-3399	25,000.00	-
Local - R3400-3499	28,000.00	3,268.50
Other Financing Sources	-	-
Beginning Fund Balance	1,419,809.76	
	4,846,759.76	34,842.46

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**31-Aug-24 Actual Exp.**	**Difference (Current - Prior)**
Food Service - Function 7600	3,960,950.00	317,860.67	3,643,089.33	292,154.49	25,706.18
Other Financing Uses	-	-	-	-	-
Ending Fund Balance	885,809.76		885,809.76		
	4,846,759.76	317,860.67	4,528,899.09	292,154.49	25,706.18

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Federal Programs
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	3,661,874.93	308,290.50
State - R3300-3399	-	-
Local - R3400-3499	-	353.16
Other/Transfers	-	-
	3,661,874.93	308,643.66

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 31-Aug-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	$ 1,790,802.49	$ 260,096.01	1,530,706.48	$ 294,864.87	(34,768.86)
Pupil Personnel Services - Function 6100	791,051.48	48,451.74	742,599.74	42,011.07	6,440.67
Instructional Media Services - Function 6200	-	-	-	-	-
Instruction & Curriculum Development Services - Function 6300	364,509.99	55,863.28	308,646.71	62,576.76	(6,713.48)
Instructional Staff Training Services - Function 6400	461,752.96	27,709.12	434,043.84	43,443.62	(15,734.50)
Instructional Related Technology - Function 6500	-	-	-	-	-
School Board - Function 7100	-	-	-	-	-
General Administration - Function 7200	181,287.01	462.54	180,824.47	-	462.54
School Administration - Function 7300	19,688.00	475.00	19,213.00	4,083.13	(3,608.13)
Facilities Acquisition & Construction - Function 7400	-	-	-	-	-
Fiscal Services - Function 7500	-	-	-	-	-
School Food Services - Function 7600	-	-	-	-	-
Central Services - Function 7700	18,977.00	735.37	18,241.63	7,015.96	(6,280.59)
Pupil Transportation Services - Function 7800	33,806.00	10,898.13	22,907.87	7,120.98	3,777.15
Operation of Plant - Function 7900	-	-	-	-	-
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	-	-
Community Services - Function 9100	-	-	-	-	-
Debt Service - Function 9200					
	$ 3,661,874.93	$ 404,691.19	3,257,183.74	$ 461,116.39	(56,425.20)

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - PECO
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	250,000.00	-
Local - R3400-3499	-	-
Other/Transfers	-	-
Beginning Fund Balance	804.94	
	250,804.94	-

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Current Year Difference	Prior Year 31-Aug-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	250,804.94	-	250,804.94	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	250,804.94	-	250,804.94	-	-

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - CO & DS
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	164,500.00	168,485.17
Local - R3400-3499	-	-
Other/Transfers	-	-
Beginning Fund Balance	364,498.67	
	528,998.67	168,485.17

	Current Year			Prior Year	
Expenditures	**Budgeted Expenditures**	**Actual Expenditures**	**Difference**	**31-Aug-24 Actual Exp.**	**Difference (Current - Prior)**
Facilities Acquisition & Construction - Function 7400	528,998.67	-	528,998.67	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	528,998.67	-	528,998.67	-	-

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - LCIF (1.5 MIL)
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	2,617,292.00	6,330.18
Other Local Revenue - R3700-3799		38,239.00
Other/Transfers	-	-
Beginning Fund Balance	1,812,347.26	
	4,429,639.26	44,569.18

Expenditures	Current Year Budgeted Expenditures	Current Year Actual Expenditures	Difference	Prior Year 31-Aug-24 Actual Exp.	Difference (Current - Prior)
K-12 Instruction - Function 5000-5900	-	-	-	1,815.47	(1,815.47)
Facilities Acquisition & Construction - Function 7400	4,429,639.26	188,380.04	4,241,259.22	52,153.29	136,226.75
Operation of Plant - Function 7900	-	-	-	30,037.19	(30,037.19)
Maintenance of Plant - Function 8100	-	-	-	-	-
Administrative Technology Services - Function 8200	-	-	-	14,015.36	(14,015.36)
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		-
	4,429,639.26	188,380.04	4,241,259.22	98,021.31	90,358.73

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Revenue and Expenditure Report - Impact Fees
For the Month Ending August 31, 2025

Revenues	2024-2025 Budgeted Revenues	Actual Revenues
Federal - R3200 - 3299	-	-
State - R3300-3399	-	-
Local - R3400-3499	85,000.00	-
Other/Transfers	-	-
Beginning Fund Balance	918,858.68	
	1,003,858.68	-

	Current Year			Prior Year	
Expenditures	Budgeted Expenditures	Actual Expenditures	Difference	31-Aug-24 Actual Exp.	Difference (Current - Prior)
Facilities Acquisition & Construction - Function 7400	1,003,858.68	-	1,003,858.68	-	-
Other Financing Uses/Transfers	-	-	-	-	-
Ending Fund Balance	-		-		
	1,003,858.68	-	1,003,858.68	-	-

DISTRICT: Baker County School Board

REPORT TITLE: AUGUST 2025

A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160682	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	08/01/2025	$ 78.35
160683	R	BAKER CO044	BAKER COUNTY SCHOOL BOARD	08/01/2025	$ 4.10
160684	R	CHARLES 001	CHARLES SCHWAB BANK 401(A)	08/01/2025	$ 7,187.11
160685	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	08/01/2025	$ 4,310.90
160686	R	CITY OF 000	CITY OF MACCLENNY	08/01/2025	$ 15,882.70
160687	R	REGIONS 004	REGIONS COMMERCIAL BANKCARD	08/06/2025	$ 7,743.57
160688	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	08/08/2025	$ 5,184.24
160689	R	BAKER DI000	BAKER DISTRIBUTING COMPANY	08/08/2025	$ 3,006.41
160690	R	CAPITAL 009	CAPITAL ONE/WALMART	08/08/2025	$ 403.32
160691	R	CITY ELE000	CITY ELECTRIC SUPPLY CO	08/08/2025	$ 714.70
160692	R	CITY OF 000	CITY OF MACCLENNY	08/08/2025	$ 4,265.63
160693	R	COMMONLI001	COMMONLIT, INC.	08/08/2025	$ 6,500.00
160694	R	DEEL ELL000	DEEL, ELLEN K.	08/08/2025	$ 429.37
160695	R	DELL MAR000	DELL MARKETING L.P.	08/08/2025	$ 60,060.00
160696	R	DELTAMAT000	DELTAMATH SOLUTIONS INC	08/08/2025	$ 3,580.00
160697	R	EAST COA001	EAST COAST TECHNICAL ASST CENTER	08/08/2025	$ 4,840.00
160698	R	ENHANCES000	ENHANCESOFT	08/08/2025	$ 2,448.00
160699	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	08/08/2025	$ 56,429.84
160700	R	FLORIDA 052	FLORIDA LEARNING ALLIANCE INC	08/08/2025	$ 7,938.00
160701	R	FLORIDA 092	FLORIDA VIRTUAL SCHOOL	08/08/2025	$ 350.00
160702	R	FLORIDA 097	FLORIDA ASSOC OF SCHOOL SAFETY SPECIALISTS	08/08/2025	$ 3,600.00
160703	R	GRAINGER002	GRAINGER	08/08/2025	$ 1,598.24
160704	R	HAGAN AC000	HAGAN ACE HARDWARE	08/08/2025	$ 1,917.19
160705	R	KLEO, IN000	KLEO, INC DBA CLASSWALLET	08/08/2025	$ 1,800.00
160706	R	L V HIER000	L V HIERS INC	08/08/2025	$ 20,299.88
160707	R	MACCLENN009	MACCLENNY MOWER & SAW INC	08/08/2025	$ 1,090.39
160708	R	MACCLENN010	MACCLENNY TIRE AND LUBE	08/08/2025	$ 79.50
160709	R	MAX GRAP000	MAX GRAPHIX, LLC	08/08/2025	$ 521.00
160710	R	NATIONAL030	NATIONAL ASSOCIATION OF SCHOOL NURSES	08/08/2025	$ 125.00
160711	R	NE FL ED000	NE FL EDUCATIONAL CONSORTIUM	08/08/2025	$ 472,275.49
160712	R	NEFEC 000	NEFEC	08/08/2025	$ 161.00
160713	R	O'REILLY000	O'REILLY AUTO PARTS	08/08/2025	$ 86.84

DISTRICT:
REPORT TITLE:

Baker County School Board
AUGUST 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160714	R	PYE-BARK001	PYE-BARKER FIRE & SAFETY, LLC	08/08/2025	$ 2,700.00
160715	R	RUMBERGE000	RUMBERGER KIRK & CALDWELL PROFESSIONAL ASSOC	08/08/2025	$ 2,545.64
160716	R	SCOTTCYN001	SCOTT, CYNTHIA R.	08/08/2025	$ 140.00
160717	R	SMILEY'S000	SMILEY'S AUDIO-VISUAL, INC.	08/08/2025	$ 3,653.90
160718	R	SOLARWIN000	SOLARWINDS INC	08/08/2025	$ 12,588.00
160719	R	STUDIES 000	STUDIES WEEKLY, INC.	08/08/2025	$ 12,209.25
160720	R	TARGET S000	TARGET SPECIALTY PRODUCTS	08/08/2025	$ 3,490.68
160721	R	TARTETON001	TARTE, TONYA L.	08/08/2025	$ 312.42
160722	R	TEXAS TR000	TEXAS TRAILERS SALES AND SERVICE	08/08/2025	$ 7,215.00
160723	R	TWISTED 000	TWISTED SISTERS GASTRO WORKS, LLCC	08/08/2025	$ 141.00
160724	R	UNIFIRST001	UNIFIRST CORPORATION	08/08/2025	$ 402.30
160725	R	UNION ME000	UNION MEDICAL	08/08/2025	$ 5,474.57
160728	R	VERIZON 001	VERIZON WIRELESS	08/08/2025	$ 309.06
160729	R	WHALEY F000	WHALEY FOODSERVICE LLC	08/08/2025	$ 6,021.53
160730	R	WHEELTRA001	WHEELER, TRACI D.	08/08/2025	$ 332.60
160731	R	BAKER CO040	BAKER COUNTY SCHOOL BOARD	08/13/2025	$ 3,218.60
160732	R	BAKER CO044	BAKER COUNTY SCHOOL BOARD	08/13/2025	$ 9.38
160733	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	08/13/2025	$ 35.89
160734	R	CHARLES 001	CHARLES SCHWAB BANK 401(A)	08/15/2025	$ 79,754.95
160735	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	08/15/2025	$ 28,349.32
160736	R	CAPITAL 003	CAPITAL ONE/WALMART	08/15/2025	$ 217.60
160737	R	FDOT 001	FDOT	08/15/2025	$ 9.43
160738	R	TARTETON001	TARTE, TONYA L.	08/15/2025	$ 2,255.56
160739	R	LONG'S G000	LONG'S GREENHOUSE ENT INC	08/19/2025	$ 3,998.61
160740	R	LONG'S G000	LONG'S GREENHOUSE ENT INC	08/19/2025	$ 6,492.80
160741	R	AFLAC GR000	AFLAC GROUP	08/20/2025	$ 6,670.58
160742	R	AMERICAN003	AMERICAN FAMILY LIFE	08/20/2025	$ 1,078.94
160743	R	AMERICAN004	AMERICAN FIDELITY ASSURANCE	08/20/2025	$ 14,594.00
160744	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	08/20/2025	$ 20,306.72
160745	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	08/20/2025	$ 10,359.71
160746	R	FLORIDA 063	FLORIDA BLUE	08/20/2025	$ 301,068.50
160747	R	LIBERTY 000	LIBERTY NATIONAL LIFE INS	08/20/2025	$ 1,927.72

DISTRICT: Baker County School Board
REPORT TITLE: AUGUST 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160748	R	PET ASSU000	PET ASSURE CORP	08/20/2025	$ 158.92
160749	R	THE HART000	THE HARTFORD	08/20/2025	$ 11,958.86
160750	R	TRUSTMAR000	TRUSTMARK VOLUNTARY BENEFIT	08/20/2025	$ 635.34
160751	R	VISION S000	VISION SERVICE PLAN (IC)	08/20/2025	$ 4,273.68
160752	R	AFLAC GR000	AFLAC GROUP	08/20/2025	$ 36.76
160753	R	AMERICAN004	AMERICAN FIDELITY ASSURANCE	08/20/2025	$ 20.40
160754	R	BAKER CO027	BAKER COUNTY SCHOOL BOARD	08/20/2025	$ 25.40
160755	R	COLONIAL002	COLONIAL LIFE & ACCIDENT INSURANCE CO	08/20/2025	$ 143.25
160756	R	FLORIDA 063	FLORIDA BLUE	08/20/2025	$ 7,914.00
160757	R	FLORIDA 065	FLORIDA BLUE	08/20/2025	$ 9,815.28
160758	R	FLORIDA 066	FLORIDA BLUE	08/20/2025	$ 1,720.30
160759	R	THE HART000	THE HARTFORD	08/20/2025	$ 628.92
160760	R	VISION S000	VISION SERVICE PLAN (IC)	08/20/2025	$ 1,537.58
160761	R	ACE OF F000	ACE OF FLORIDA	08/22/2025	$ 1,200.00
160762	R	ALL BRIT000	ALL BRITE SALES CO	08/22/2025	$ 616.48
160763	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	08/22/2025	$ 10,515.09
160764	R	ASHLEY K000	ASHLEY KAY CONSULTING, LLC	08/22/2025	$ 4,170.00
160765	R	AZTEC SO000	AZTEC SOFTWARE, LLC	08/22/2025	$ 11,367.00
160766	R	BAKER CO032	BAKER COUNTY SHERIFFS OFFICE	08/22/2025	$ 39,690.66
160767	R	CENTRAL 001	CENTRAL RESTAURANT PRODUCTS	08/22/2025	$ 1,777.72
160768	R	CITY OF 000	CITY OF MACCLENNY	08/22/2025	$ 12,125.56
160769	R	CONTRACT002	CONTRACT PAPER GROUP INC	08/22/2025	$ 14,608.00
160770	R	CUMBERLA001	CUMBERLAND INTERNATIONAL TRUCKS OF FLORIDA	08/22/2025	$ 3,801.33
160771	R	CUSTOM P000	CUSTOM PUMP & CONTROLS	08/22/2025	$ 300.00
160772	R	DEPENDAB000	DEPENDABLE HEAT AND AIR COND	08/22/2025	$ 7,133.00
160773	R	E-CONTRO000	E-CONTROL SYSTEMS INC	08/22/2025	$ 271.00
160774	R	FL SCHOO003	FL SCHOOL BOOK DEPOSITORY	08/22/2025	$ 162,148.69
160775	R	FLORIDA 003	FLORIDA DEPT OF EDUCATION	08/22/2025	$ 60.00
160776	R	FLORIDA 026	FLORIDA POWER & LIGHT COMPANY	08/22/2025	$ 46,329.51
160777	R	FLORIDA 042	FLORIDA DEPT OF LAW ENFORCEMENT	08/22/2025	$ 810.00
160778	R	GREAT AM001	GREAT AMERICA FINANCIAL SERVICES	08/22/2025	$ 4,191.25
160779	R	HAGAN AC000	HAGAN ACE HARDWARE	08/22/2025	$ 77.28

DISTRICT: Baker County School Board
REPORT TITLE: AUGUST 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160780	R	HEALERIC000	HEALEY, RICHARD J. JR	08/22/2025	$ 900.00
160781	R	HEARTLAN001	HEARTLAND PAYMENT SYSTEMS INC	08/22/2025	$ 19,453.00
160782	R	HERFF JO000	HERFF JONES	08/22/2025	$ 2,821.00
160783	R	HIGGINBO001	HIGGINBOTHAM'S TOWING	08/22/2025	$ 325.00
160784	R	INTERNAT006	INTERNATIONAL COUNCIL OF E-COMMERCE CONSULTANTS	08/22/2025	$ 2,549.49
160785	R	INTERSTA003	INTERSTATE BILLING SERVICES, INC	08/22/2025	$ 1,832.82
160786	R	IXL LEAR000	IXL LEARNING	08/22/2025	$ 39,105.25
160787	R	J R KENN000	J R KENNEDY CO INC	08/22/2025	$ 2,183.00
160788	R	L V HIER000	L V HIERS INC	08/22/2025	$ 1,188.38
160789	R	LACEWOOD000	LACEWOOD FILM COMPANY LLC	08/22/2025	$ 434.00
160790	R	LIMINEX,000	LIMINEX, INC.	08/22/2025	$ 3,800.25
160791	R	LITTLE &000	LITTLE & WILLIAMS INC	08/22/2025	$ 56,271.12
160792	R	M & B PR000	M & B PRODUCTS, INC	08/22/2025	$ 8,042.85
160793	R	MAX GRAP000	MAX GRAPHIX, LLC	08/22/2025	$ 3,815.00
160794	R	MOBYMAX 001	MOBYMAX EDUCATION LLC	08/22/2025	$ 1,114.00
160795	R	NAPA AUT000	NAPA AUTO PARTS	08/22/2025	$ 190.58
160796	R	NE FL ED000	NE FL EDUCATIONAL CONSORTIUM	08/22/2025	$ 214,544.62
160797	R	NEW RIVE000	NEW RIVER SOLID WASTE ASSOC	08/22/2025	$ 461.70
160798	R	NOTARY P000	NOTARY PUBLIC UNDERWRITERS INC	08/22/2025	$ 112.95
160799	R	O'REILLY000	O'REILLY AUTO PARTS	08/22/2025	$ 321.82
160800	R	OFFICE D005	OFFICE DEPOT, INC	08/22/2025	$ 204.67
160801	R	PARKEJOA001	PARKER, JOAN M.	08/22/2025	$ 75.00
160802	R	POLICY M000	POLICY MANAGER	08/22/2025	$ 560.55
160803	R	PRITCHET000	PRITCHETT TRUCKING INC	08/22/2025	$ 2,919.99
160804	R	PRUETEMI000	PRUETT, EMILY	08/22/2025	$ 16.00
160805	R	QUADIENT001	QUADIENT LEASING USA, INC	08/22/2025	$ 393.00
160806	R	QUADIENT003	QUADIENT, INC.	08/22/2025	$ 106.62
160807	R	REIDY RH000	REIDY RHODES TAYLOR COMMUNICATIONS	08/22/2025	$ 317.83
160808	R	RENAISSA002	RENAISSANCE LEARNING	08/22/2025	$ 30,567.50
160809	R	ROBINKAR000	ROBINSON, KAREN S.	08/22/2025	$ 29.99
160810	R	ROCHESTE000	ROCHESTER 100 INC.	08/22/2025	$ 328.00
160811	R	SAFETY-K000	SAFETY-KLEEN SYSTEMS, INC	08/22/2025	$ 189.98

DISTRICT:
REPORT TITLE:

Baker County School Board
AUGUST 2025
A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
160812	R	SETEL 000	SETEL	08/22/2025	$ 5,063.45
160813	R	SHARP EL001	SHARP ELECTRONICS CORPORATION	08/22/2025	$ 1,302.02
160814	R	SMARTPAS000	SMARTPASS INC.	08/22/2025	$ 4,434.30
160815	R	SYSCO CE000	SYSCO CENTRAL FLORIDA, INC.	08/22/2025	$ 108,629.73
160816	R	TARGET S000	TARGET SPECIALTY PRODUCTS	08/22/2025	$ 921.50
160817	R	THE BAKE001	THE BAKER COUNTY PRESS	08/22/2025	$ 983.22
160818	R	UNIFIRST001	UNIFIRST CORPORATION	08/22/2025	$ 402.30
160819	R	VERIZON 001	VERIZON WIRELESS	08/22/2025	$ 16.67
160820	R	WHALEY F000	WHALEY FOODSERVICE LLC	08/22/2025	$ 3,131.55
160821	R	WHITAKER000	WHITAKER BROTHERS BUSINESS MACHINES, INC.	08/22/2025	$ 493.90
160822	R	BAKER CO011	BAKER CO EDUCATION FOUNDATION	08/29/2025	$ 700.00
160823	R	MIDLAND 000	MIDLAND CREDIT MANAGEMENT, INC.	08/29/2025	$ 35.89
160824	R	PRE-PAID000	PRE-PAID LEGAL SERVICES INC	08/29/2025	$ 7.97
160825	R	AMAZON C001	AMAZON CAPITAL SERVICES, INC.	08/29/2025	$ 5,364.86
160826	R	CITY OF 000	CITY OF MACCLENNY	08/29/2025	$ 3,151.00
202500021	W	BAKER'S 000	BAKER'S SPORTING GOODS	08/08/2025	$ 1,392.00
202500022	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	08/01/2025	$ 28,733.77
202500023	W	BCSB FIC000	BCSB FICA	08/01/2025	$ 54,349.34
202500029	W	CURRICUL000	CURRICULUM ASSOCIATES LLC	08/08/2025	$ 24,480.00
202500030	W	PROGRESS002	PROGRESS LEARNING LLC	08/08/2025	$ 21,350.00
202500031	W	EDMENTUM001	EDMENTUM	08/08/2025	$ 4,568.75
202500032	W	BAKER BU000	BAKER BUSINESS CENTER, LLC	08/08/2025	$ 13.51
202500033	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 11.60
202500034	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 9.99
202500035	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 2.97
202500036	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 1.09
202500037	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 176.97
202500038	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 3.39
202500039	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 44.66
202500040	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 46.28
202500041	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 82.81
202500042	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 4.95

DISTRICT: Baker County School Board

REPORT TITLE: AUGUST 2025

A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
202500043	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 11.76
202500044	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 25.89
202500045	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 109.78
202500046	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 19.26
202500047	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 43.23
202500048	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 13.99
202500049	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 41.14
202500050	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 179.98
202500051	W	INTERSTA002	INTERSTATE SUPPLY INC	08/08/2025	$ 2,192.00
202500052	W	TRANE US000	TRANE US INC	08/08/2025	$ 747.02
202500053	W	GLEN CAS001	GLEN CASH HARDWARE FEED & SEED INC	08/08/2025	$ 353.90
202500054	W	INTERSTA002	INTERSTATE SUPPLY INC	08/08/2025	$ 866.29
202500055	W	INTERSTA002	INTERSTATE SUPPLY INC	08/08/2025	$ 958.80
202500056	W	PIONEER 000	PIONEER ATHLETICS	08/08/2025	$ 3,687.28
202500057	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 56.10
202500058	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 104.81
202500059	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 449.34
202500060	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 12.18
202500061	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 151.77
202500062	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 65.68
202500063	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 7.87
202500065	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 41.93
202500066	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 1.80
202500067	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 79.21
202500068	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 133.56
202500069	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 80.92
202500070	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 50.13
202500071	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 11.78
202500072	W	MCCRIMON000	MCCRIMON'S OFFICE SYSTEMS INC	08/08/2025	$ 282.28
202500076	W	SHERWIN-001	SHERWIN-WILLIAMS CO	08/22/2025	$ 13.98
202500077	W	SHERWIN-001	SHERWIN-WILLIAMS CO	08/22/2025	$ 162.34
202500078	W	SHERWIN-001	SHERWIN-WILLIAMS CO	08/22/2025	$ 136.00

DISTRICT: Baker County School Board

REPORT TITLE: AUGUST 2025

A/P CHECK SUMMARY

Check Number	Check Type	Payee Key	Payee Name (as it appeared on check)	Check Date	Check Amount
202500079	W	SHERWIN-001	SHERWIN-WILLIAMS CO	08/22/2025	$ 18.16
202500080	W	FOLLETT 013	FOLLETT SCHOOL SOLUTIONS, LLC	08/22/2025	$ 6,385.43
202500081	W	SPORTS S000	SPORTS SHAK	08/22/2025	$ 528.00
202500082	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	08/13/2025	$ 85,402.51
202500083	W	BCSB FIC000	BCSB FICA	08/13/2025	$ 168,676.94
202500084	W	BEST PLU000	BEST PLUMBING SPECIALTIES INC	08/22/2025	$ 1,855.84
202500085	W	PRO-CHEM000	PRO-CHEM, INC	08/22/2025	$ 2,109.20
202500086	W	THE LITT000	THE LITTLE SIGN COMPANY	08/22/2025	$ 250.00
202500087	W	TRANE US000	TRANE US INC	08/22/2025	$ 1,478.90
202500088	W	LUKE A/C000	LUKE A/C CONTRACTING INC	08/22/2025	$ 12,303.00
202500089	W	EDMENTUM001	EDMENTUM	08/22/2025	$ 14,471.00
202500090	W	SPORTS S000	SPORTS SHAK	08/22/2025	$ 45.00
202500091	W	BEST PLU000	BEST PLUMBING SPECIALTIES INC	08/22/2025	$ 413.70
202500102	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	08/29/2025	$ 72,416.85
202500103	W	BCSB FIC000	BCSB FICA	08/29/2025	$ 162,847.12
202500104	W	BCSB ANN000	BCSB ANNUNITIES	08/29/2025	$ 40,998.50
202500105	W	BCSB FED000	BCSB FEDERAL WITHHOLDING	08/29/2025	$ 315.48
202500106	W	BCSB FIC000	BCSB FICA	08/29/2025	$ 1,320.22
			TOTAL		**$ 2,840,870.54**

AGENDA ITEM NO. 8.18

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Budget
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of Budget Amendment #1 (BA 1) for Fiscal Year Ending June 30, 2026. (General Fund).

ATTACHMENTS:
10.06.2025 Approval of Budget Amendement #1_T.Ambrose.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Finance and Support Services
392 South Boulevard East
Macclenny, FL 32063
(904) 259-0449
www.bakerk12.org

Wyatt Milton, Superintendent

DATE: September 16, 2025

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: Board approval of Budget Amendment #1

Please request Board approval of Budget Amendment #1 (BA 1) for the fiscal year ended June 30, 2026. Budget Amendment #1 is necessary to present budgets within the respective functions where expenditures are projected to occur. This budget amendment is for the General Fund. An error occurred on the ESE139 for 2025-2026 and the budget amounts were shifted down to the next line within the Excel worksheet. This resulted in several functions having the incorrect budget amount presented and submitted. (see attached)

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

RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2025-2026

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

SCHOOL BOARD OF BAKER COUNTY, FLORIDA
RESOLUTION NO: 1 **FUND 100**

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

	APPROPRIATIONS			
FUNCTION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600	586,119.69	0.00	586,119.69	0.00
7700	2,465,601.09	586,119.69	2,465,601.09	586,119.69
7800	5,836,534.99	2,465,601.09	5,836,534.99	2,465,601.09
7900	1,087,500.00	5,836,534.99	1,087,500.00	5,836,534.99
8100	724,560.05	1,087,500.00	724,560.05	1,087,500.00
8200	347,869.36	724,560.05	347,869.36	724,560.05
9100	0.00	347,869.36	0.00	347,869.36
TOTAL REVISIONS	11,048,185.18	11,048,185.18	11,048,185.18	11,048,185.18

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:	October 6, 2025
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:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Interagency Agreement Regarding Truant Children with Florida Department of Juvenile Justice, Circuit 8 (DJJ) and Florida Department of Children and Families, Circuit 8 (DCF).

ATTACHMENTS:
10.06.2025 Approval of the 2025-2026 Truancy Interagency Agreement_W.Milton.pdf

INTERAGENCY AGREEMENT REGARDING TRUANT CHILDREN

THIS INTERAGENCY AGREEMENT is made and entered into and between:

THE SCHOOL BOARD OF BAKER COUNTY, FLORIDA

(Hereinafter referred to as "BCSD")

A body corporate and political subdivision of the State of Florida, whose principal place of business is Baker County, Florida

and

FLORIDA DEPARTMENT OF JUVENILE JUSTICE, CIRCUIT 8

(Hereinafter referred to as "DJJ")

Whose principal place of business is Baker County, Florida

and

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES, CIRCUIT 8

(Hereinafter referred to as "DCF")

whose principal place of business is Baker County, Florida

PURPOSE

Section 1003.27(4) Florida Statutes requires that DJJ, DCF and BCSD enter into a cooperative Interagency Agreement that clearly defines each department's role, responsibility, and function in working with habitual truants and their families.

The parties recognize that a collaborative effort is necessary to share information regarding truant children, and to fulfill the objectives of Title 34 CFR Sections 99.31(a)(5)(i)(B) and 99.38(a) and (b); Chapter 984, Florida Statutes, and Sections 39.0016, 984.151 and 1003.27(4), Florida Statutes.

The parties have developed this Interagency Agreement to encourage cooperation and collaboration among the agencies when providing services to truant youth in Baker County, Florida. This Interagency Agreement does not impose additional mandates or burdens, financial or otherwise, but is consistent with the signatories' existing statutory and administrative responsibilities.

The parties hereby agree as follows:

SECTION 1.

PREFACE

(A) **Term of Agreement.** Unless terminated earlier pursuant to Section 5(G) of this Agreement, the term of this Agreement shall commence upon the execution of the parties and

continue until such time as this agreement is canceled or replaced by a new agreement between the parties.

(B) **Enabling Legislation.** All parties mutually agree to comply with all applicable federal and state laws and administrative rules including:

1. Section 1002.22(2), Florida Statutes - Education records and reports of K-12 students; rights of parents and students; notification; penalty;
2. Section 1002.221, Florida Statutes - K-12 Education Records, public records exemption;
3. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Section 1232g;
4. Title 34 CFR Part 99 – Family Educational Rights and Privacy Act Regulations;
5. Section 39.0016 Florida Statutes - Education of abused, neglected, and abandoned children; agency agreements; children having or suspected of having a disability;
6. Section 984.151 Florida Statutes - Truancy Petition, prosecution, disposition;
7. Section 984.03(9) and (25), Florida Statutes – Child in need of services, Families in need of services;
8. Section 984.06(4), Florida Statutes – Oaths, records, and confidential information;
9. Section 984.12, Florida Statutes – Case staffing; services and treatment to a family in need of services;
10. Section 984.15, Florida Statutes – Petition for a child in need of services; and
11. Section 1003.27(4), Florida Statutes – Court Procedure and Penalties.

(C) **CINS/FINS (Children In Need of Services / Families In Need of Services).** DJJ has contracted with The Florida Network of Youth and Family Services, Inc., which currently includes the local provider(s) Youth Crisis Center, Inc. (full-service provider) (collectively referred to herein as "DJJ through its CINS/FINS Providers"), each of which provide contracted services for DJJ for eligible children identified as truant, ungovernable, or runaway. DJJ hereby designates the CINS/FINS Provider(s) as its authorized representative(s) to have access to information that may be provided to DJJ under this Interagency Agreement.

SECTION 2.

COLLABORATIVE AGREEMENT

(A) School Board of Baker County

1. **Role of the Agency**: BCSD will identify students with attendance concerns, including students who have 15 or more unexcused absences (habitual truancies) within a 90-day period and refer students and families to CINS/FINS providers if the truancy is not remediated by school interventions.
2. **Responsibilities of the Agency:**
   a) Ensure that all attendance interventions per District policy and s.1003.26, Florida Statutes, have been exhausted, to include Child Study Team meetings.

b) Train and collaborate with school staff on identifying truancy and how to refer students/families to CINS/FINS providers.
c) Identify students who meet the criteria under this agreement and s.984.03(25), Florida Statutes.
d) Provide legal guardian notification.
e) Request a release of information from legal guardian.
f) Complete referral to a designated CINS/FINS provider.
g) Ensure communication with CINS/FINS providers throughout the referral process and provision of services.
h) Ensure a BCSD representative attends all case staffing committee meetings.

3. Referral Process:

a) After exhausting attendance related interventions, a referral must be made to a designated CINS/FINS provider.
b) School Social Workers shall provide an overview of CINS/FINS services to students and legal guardians.
c) A signed consent for services shall be requested from the Legal Guardian if available.
d) The referral must include the following information:
    1. Summary of interventions
    2. Attendance history
    3. Discipline history
    4. Current grades
    5. Any identified disability of student
    6. Names, contact information and physical address of the student and family
e) The School Social Worker may refer to any CINS/FINS provider contracted to offer services in the county.
f) If the legal guardian declines services through the CINS/FINS program, School Social Workers will continue to support and provide interventions to the student and family including referrals to community resources as needed to promote the importance of school attendance; and, the BCSD may refer the matter to the Office of the State Attorney for parental prosecution if the truancy is not remediated.
g) This section does not prohibit a referral for early intervention to the designated CINS/FINS provider if school staff determine the family or child will benefit from services or additional community support.

4. BCSD Disclosure of Education Records

a) Upon request, BCSD staff will provide DCF and DJJ, through its CINS/FINS Providers, with the education records, as appropriate, in this section.
b) BCSD will provide DJJ, through its CINS/FINS Providers, and DCF if involved, with the following education records, via email or hard copy:
    1) Student first and last name
    2) Parents or legal guardians first and last names
    3) Demographics including contact information
    4) Attendance records

5) Academic History
6) Discipline History
7) Current Schedule
8) Current Grades
9) Graduation Status

c) In accord with FERPA, and 1002.221(2)(c), Florida Statutes, BCSD will release student education records to parties to this interagency agreement.
d) The requirements of this section shall supersede any conflicting uses and disclosures of education records or the like as listed in agency or provider privacy policies, if any.

(B) Department of Juvenile Justice

1. **Agency Role**: DJJ provides non-judicial services through its CINS/FINS providers and institutes judicial proceedings as needed for eligible students pursuant to the authority of Chapter 984, Florida Statutes.
2. **Agency Responsibilities:**
   a) **Referrals.** DJJ through its CINS/FINS Providers will review referrals from BCSD and its designated School Social Workers and determine student eligibility for services. In the event the family is either uncooperative or inaccessible, DJJ through its CINS/FINS Providers shall follow-up with the referral source prior to closing the referral. If the student referred to the DJJ CINS/FINS provider is not eligible for services or the referral is insufficient, the referral source will be notified.
   b) **Intake and Non-judicial Services.** DJJ through its CINS/FINS Providers will provide non-judicial services to eligible youth and families including completion of intake, identification of the issues contributing to the student's truancy or other at-risk behavior, provision of voluntary counseling services, case management, and referring the families and youth to applicable local and statewide services. If the student referred is identified to have a disability that impacts the student's ability to attend school or learn, a request may be made to the BCSD requesting the child's school provide assistance through an IEP or 504 plan.
   c) **Service/Treatment Plan.** DJJ through its CINS/FINS Providers shall develop a service/treatment plan for each referred student, that delineates timelines and treatment goals. DJJ through its CINS/FINS Providers shall share individual specific plans upon request of the referral source.
   d) **Case Staffing Committee Meetings.** Pursuant to s. 984.12, Florida Statutes, DJJ through its CINS/FINS Providers will conduct and chair case staffing committee meetings when the child's truant or at-risk behavior persists with no significant improvement after voluntary services have been offered, if the family or child do not agree with the services or treatment offered, or when requested by the case manager for assistance developing an appropriate plan for services. DJJ through its CINS/FINS Providers will convene an "emergency" case staffing committee meeting within 7 working days of receipt of a written

request by a parent, guardian, or legal custodian. The purpose of the meeting is to view the child and family holistically, identify child and family needs, match and offer resources available within the broader community, and specifically address barriers to compliance.

e) **CINS Petitions and Court Process.** DJJ through its CINS/FINS Providers will initiate judicial proceedings when appropriate by drafting petitions and the attendant legal paperwork, provide written judicial review summaries, and attend court hearings for CINS cases. DJJ's Office of the General Counsel will file CINS petitions when appropriate and represent DJJ in all CINS legal proceedings. DJJ's CINS/FINS Provider will continue to provide case management and compliance oversight, referrals for services, and arrange for shelter placement as needed until the case is closed.

f) **Notification of Change of Service Providers.** DJJ will notify BCSD in writing if there is any change of its designated CINS/FINS providers within the area served by the BCSD.

g) **Notification of Declined CINS Petition.** If a case is not deemed appropriate for a CINS petition, the referral source will be notified by the CINS/FINS provider so BCSD or the school may consider alternative options if appropriate, including but not limited to, referring the case to the Office of the State Attorney for parental prosecution.

(C) Department of Children and Families.

1, Agency Role: DCF investigates allegations of child abuse, neglect or abandonment by a parent, caregiver, or institution. DCF provides shelter care and foster care services pursuant to Chapters 39 and 409, Florida Statutes.

2. Agency Responsibilities:

a) If a child placed in shelter care or foster care exhibits a pattern of truancy, DCF, or its contracted lead agency or the lead agency's subcontracted provider, will participate in intervention strategies to address the child's truancy, either in conjunction with the child's school, or through services provision and education support outside the school.

b) DCF, or its contracted lead agency or the lead agency's subcontracted provider, will attend any scheduled Child Study Team meeting for a DCF involved child as requested by the child's school.

SECTION 3.

CONFIDENTIALITY OF RECORDS

(A) Education records.

Notwithstanding any provision to the contrary within this Agreement, DJJ through its CINS/FINS Providers, and DCF shall:

1. Fully comply with the requirements of Section 984.06, Sections 1002.22, 1002.221, and 1002.222, Florida Statutes; FERPA and its implementing regulations (34 C.F.R. Part 99), and any other state or federal law or regulation regarding the confidentiality of student information and records;

2. Hold any education records in strict confidence and not use or disclose same except as required by this Agreement or as required or permitted by law unless the parent of each student or a student age 18 or older whose education records are to be shared provides prior written consent for their release;
3. Ensure that, at all times, all of its employees who have access to any education records during the term of their employment shall abide strictly by its obligations under this Agreement, and that access to education records is limited only to its employees who require the information to carry out the responsibilities under this Agreement and shall provide said list of employees to BCSD upon request;
4. Safeguard each education record through administrative, physical, and technological standards to ensure that adequate controls are in place to protect the education records and information in accordance with FERPA's privacy requirements;
5. Utilize the education records solely for the purposes of providing services as contemplated under this Agreement;
6. Notify BCSD immediately upon discovery of a breach of confidentiality of education records by contacting the office by telephone at (904) 397-9019, contacting Wayne Howell (Manager, Network Specialist) directly by email at lloyd.howell@bakerk12.org, and Tyler Brim (System Support Specialist) by email at tyler.brim@bakerk12.org; and take all necessary notification steps as may be required by federal and Florida Law, including, but not limited to, those required by Section 501.171, Florida Statutes;
7. Fully cooperate with appropriate BCSD staff, including Privacy Officer or Information Technology staff to resolve any privacy investigations and concerns in a timely manner;
8. Prepare and distribute, at its own cost, any and all required breach notifications, under federal and Florida Law;
9. Be responsible for any fines or penalties for failure to meet breach notice requirements pursuant to federal and Florida law;
10. Provide BCSD with the name and contact information of its employee who shall serve as BCSD's primary security contact and shall be available to assist BCSD in resolving obligations associated with a security breach of confidentiality of education records; and
11. Purge education records from any media once the media is no longer in use or is to be disposed.

The parties further acknowledge, all education records shall remain the property of BCSD, and any party receiving records from BCSD serves solely as custodian of such information pursuant to this Agreement and claims no ownership or property rights thereto and, upon termination of this Agreement shall, at BCSD's request, return to BCSD or dispose of the education records in compliance with the applicable Florida Retention Schedules.

(B) **Inspection of DJJ and DCF's Records.** DJJ and DCF shall establish and maintain as confidential all records and documents (including electronic storage media) related to this Agreement. Per sections 984.06, 39.0132, and 39.202, Florida Statutes, DJJ and DCF records shall be maintained as confidential in compliance with the statutes, and no inspection of records may be granted to any entity without court order unless otherwise permitted by law.

SECTION 4.

NOTICE

Notice. When any parties desire to give notice to the other, such notice must be in writing, sent by U.S Mail, postage prepaid, addressed to the party for whom it is intended at the place last specified; the place for giving notice shall remain such until it is changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving notice:

To BCSD: Superintendent of Schools
The School Board of Baker County, Florida
270 South Blvd East
Macclenny, FL 32063

With copy to:

To DJJ: Regional Director for Circuit 8
Florida Department of Juvenile Justice
14107 U.S. Highway 441, Suite 200
Alachua, FL 32615

To DCF: Community Development Administrator
State of Florida Department of Children and Families
2627 NW 43rd Street
Gainesville, FL 32606

SECTION 5.

GENERAL CONDITIONS

(A) Background Screening. DCF and DJJ agree to comply with background screening per Ch. 435, Florida Statutes.

(B) Public Records. Each party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each party shall be responsible for compliance with any public documents request served upon it pursuant to Section 119.07, Florida Statutes, and any resultant award of attorney's fees for non-compliance with that law. Each party acknowledges that this Agreement and all attachments thereto are public records. Each party acknowledges that cases brought under Ch. 39 and Ch.984, Florida Statutes are confidential and exempt under Ch. 119, Florida Statutes and agree to maintain confidentiality of any documents they receive pertaining to a proceeding under Ch. 39 or Ch. 984, Florida Statutes.

(C) Indemnification. Each party agrees to be fully responsible for its employee's acts of negligence and agrees to be liable for any damages resulting from said negligence. This shall survive the termination of all performance or obligations under this Agreement.

(D) Insurance Requirements. Each party acknowledges without waiving its right of sovereign immunity as provided by Section 768.28, Florida Statutes, that each party is self-insured for general liability under state law with coverage limits of $200,000 per person and $300,000 per occurrence, or such monetary waiver limits that may change and be set forth by the legislature.

(E) No Waiver of Sovereign Immunity. Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable or of any rights or limits to liability existing under Section 768.28, Florida Statutes. This section shall survive the termination of all performance or obligations under this Agreement and shall be fully binding until such time as any proceeding brought on account of this Agreement is barred by any applicable statute limitations.

(F) No Third Party Beneficiaries. The parties expressly acknowledge that it is not their intent to create or confer any rights or obligations in or upon any third person or entity under this Agreement.

(G)Termination. This Agreement may be canceled with or without cause by either party during the term hereof upon thirty (30) days written notice to the other parties of its desire to terminate this Agreement.

(H) Preparation of Agreement. The parties acknowledge that they have sought and obtained whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort.

(I) Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document and executed by each party hereto.

(J) Survival. All representations and warranties made herein, indemnification obligations, obligations to reimburse BCSD, obligations to maintain and allow inspection and audit of records and property, obligations to maintain the confidentiality of records, reporting requirements, and obligations to return public funds shall survive the termination of this Agreement.

(K) Agreement Administration. BCSD has delegated authority to the Superintendent of Schools or his/her designee to take any actions necessary to implement and administer this Agreement.

(L) Counterparts and Multiple Originals. The Agreement may be executed in multiple originals, and may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Agreement.

(M) Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

IN WITNESS WHEREOF, the Parties here to have made and executed this Agreement.

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGES FOLLOW]

FOR BCSD

THE SCHOOL BOARD OF

BAKER COUNTY, FLORIDA

By: _____

Print Name:_____

Title:_____

Date: _____

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

FOR DJJ

FLORIDA DEPARTMENT OF

JUVENILE JUSTICE

CIRCUIT 8

By: _____

Print Name: _____

Title: _Regional Director____ _____

Date: _____

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

FOR DCF

FLORIDA DEPARTMENT OF
CHILDREN AND FAMILIES

By: _____

Print Name: _____

Title: _____

Date: _____

AGENDA ITEM NO. 9.3

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Johnnie Jacobs - (259-2226)
ITEM TYPE:	Out of State Travel
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of Out of State Field Trip on October 15, 2025 to the Sunbelt Ag Expo in Moultrie, Georgia, for BCMS FFA Students and Staff Chaperones. (Traveling by Charter Bus)

ATTACHMENTS:
10.06.2025 Approval of BCMS FFA Out-of-State Trip to Moultrie, GA_J.Jacobs.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Baker County Middle School
211 East Jonathan Street
Macclenny, FL 32063
(904) 259-2226
www.bakerk12.org

Wyatt Milton, Superintendent

September 3, 2025

Dear Superintendent Milton,

I am requesting approval by the Baker County School Board for the Baker County Junior FFA Chapter to attend the Sunbelt Ag Expo in Moultrie Georgia on October 15, 2025. Attendees will travel by charter bus. Students will pay their own expenses for the trip.

This trip is directly related to our agriculture curriculum. The Sunbelt Expo always has many agriculture vendors, colleges, job opportunities, trade schools, and career resources available for students to learn about.

We will have up to 50 students and 4 chaperones attend this expo. The members will make up the work for classes they miss. This trip is a great opportunity for recruitment, and for students to see the impact of agriculture and the opportunities available to them in that field. Four school employees from the Baker County Middle School are scheduled to attend the trip. These employees are Krystal Gainey, Brandi Staier, Amber Hyde, and Angela Rhoden.

Thank you for your consideration,

Johnnie Jacobs
Principal, Baker County Middle School

AGENDA ITEM NO. 9.4

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Finance

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

SUBJECT: Approval of the 2024-2025 Annual Financial Report (ESE145).

ATTACHMENTS:
10.06.2025 Approval of the AFR ESE145_T.Ambrose.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Finance and Support Services
392 South Boulevard East
Macclenny, FL 32063
(904) 259-0449
www.bakerk12.org

Wyatt Milton, Superintendent

DATE: September 10, 2025

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: 2024-2025 ANNUAL FINANCIAL REPORT (ESE145)

Please request Board approval of the 2024-2025 Annual Financial Report - ESE 145 - that includes the notes to the Financial Statements for the 2024-2025 fiscal year. DOE made a change this year and does not require these documents to be uploaded and sent to them. However, the Auditor General's office has requested that these documents be completed and Board approved and available for their review.

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

Email completed form to:
OFFRSubmissions@fldoe.org
or
Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)

For the Fiscal Year Ended June 30, 2025

Exhibit A-1	Management's Discussion and Analysis
Exhibit B-1	Statement of Net Position
Exhibit B-2	Statement of Activities
Exhibit C-1	Balance Sheet – Governmental Funds
Exhibit C-2	Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position
Exhibit C-3	Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
Exhibit C-4	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
Exhibit C-5	Statement of Net Position – Proprietary Funds
Exhibit C-6	Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds
Exhibit C-7	Statement of Cash Flows – Proprietary Funds
Exhibit D-1	Notes to Financial Statements
Exhibit D-2a	Other Required Supplementary Information
Exhibit D-2b	Notes to Required Supplementary Information
Exhibit E-1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund
Exhibit E-2a-c	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Major Special Revenue Funds
Exhibit F-1a, 1c-d	Combining Balance Sheet – Nonmajor Governmental Funds
Exhibit F-2a, 2c-d	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
Exhibit H-1	Combining Statement of Net Position – Nonmajor Enterprise Funds
Exhibit H-4	Combining Statement of Net Position – Internal Service Funds
Exhibit H-5	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds
Exhibit H-6	Combining Statement of Cash Flows – Internal Service Funds
Exhibit K-18	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2025, 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 15, 2025.

_____ _____
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, 2025. 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 2024-2025 fiscal year are as follows:

- As of June 30, 2025, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by $42,969,007.
- In total, net position decreased by $3,045,329 which represents a 6.6 percent decrease over the 2023-24 fiscal year.
- General revenues total $53,514,185 or 92.3 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $4,463,035, or 7.7 percent of all revenues.
- Expenses total $61,022,549. Expenses offset by charges for services, operating grants and contributions, and capital grants and contributions totaled $37,657,761.
- At the end of the current fiscal year, the fund balance of the General Fund totals $6,466,700, which is $179,105 more than the prior fiscal year balance. The General Fund assigned and unassigned fund balances totaled $4,594,174, or 10.4 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 – Other Fund, Special Revenue – Federal Education Stabilization Fund, and Capital Projects – Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund and major Special Revenue Funds to demonstrate compliance with the budget.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District uses an internal service fund to account for its employee supplemental insurance program. Since these services predominantly benefit governmental rather than business-type functions, the

internal service fund has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and progress in funding its obligation to provide other postemployment benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2025, compared to net position as of June 30, 2024:

Net Position, End of Year

	Governmental Activities	
	6-30-25	6-30-24
Current and Other Assets	$ 14,455,798	$ 21,766,022
Capital Assets	67,218,269	68,990,463
Total Assets	81,674,067	90,756,485
Deferred Outflows of Resources	11,026,258	11,271,609
Long-Term Liabilities	42,593,421	51,415,645
Other Liabilities	1,156,347	999,008
Total Liabilities	43,749,768	52,414,653
Deferred Inflows of Resources	5,981,550	3,599,105
Net Position:		
Net Investment in Capital Assets	67,218,269	62,775,067
Restricted	7,355,589	9,510,331
Unrestricted (Deficit)	(31,604,851)	(26,271,063)
Total Net Position	$ 42,969,007	$ 46,014,335

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 $4,757,573 in compensated absences payable, $5,192,408 in other postemployment benefits payable, and $32,643,440 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2025 and June 30, 2024, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-25	6-30-24
Program Revenues:		
Charges for Services	$ 1,033,577	$ 1,053,482
Operating Grants and Contributions	3,260,790	3,301,925
Capital Grants and Contributions	168,668	169,180
General Revenues:		
Property Taxes, Levied for Operational Purposes	6,507,920	6,258,620
Property Taxes, Levied for Capital Projects	2,553,976	2,391,995
Grants and Contributions Not Restricted to Specific Programs	41,742,745	46,914,399
Unrestricted Investment Earnings	201,275	203,167
Miscellaneous	2,508,269	2,578,623
Total Revenues	57,977,220	62,871,391
Functions/Program Expenses:		
Instruction	31,324,710	36,954,407
Student Support Services	3,449,331	4,077,698
Instructional Media Services	639,301	635,204
Instruction and Curriculum Development Services	1,162,685	1,400,466
Instructional Staff Training Services	665,272	721,886
Instruction-Related Technology	339,847	372,711
Board	438,081	471,032
General Administration	582,120	591,431
School Administration	2,430,410	2,727,244
Facilities Acquisition and Construction	1,433,425	1,782,553
Fiscal Services	913,872	1,027,206
Food Services	3,633,096	3,714,027
Central Services	975,884	1,016,252
Student Transportation Services	3,206,507	3,626,039
Operation of Plant	5,056,195	5,792,048
Maintenance of Plant	1,155,038	1,302,864
Administrative Technology Services	471,684	830,938
Community Services	290,644	407,467
Unallocated Interest on Long-Term Debt	182	199
Unallocated Depreciation	2,854,264	1,952,532
Loss on Disposition of Assets		
Total Functions/Program Expenses	61,022,548	69,404,204
Change in Net Position	(3,045,328)	(6,532,813)
Net Position - Beginning	46,014,335	52,547,148
Adjustment to Beginning Net Position		
Net Position - Beginning, as Restated	46,014,335	52,547,148
Net Position - Ending	$ 42,969,007	$ 46,014,335

The largest revenue source is the State of Florida (62.4 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all

Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Program Revenues decreased by $61,552 as a result of a decrease in Charges for Services and a decrease in State and Federal Funding for Food Services.

Grants and contributions not restricted to specific program revenues decreased by $5,171,654, or 11 percent, primarily due to a decrease in FEFP funding and a decrease in the Federal Education Stabilization fund.

Property tax revenues increased by $411,281, or 4.8 percent, as a result of an increase in the gross taxable value.

Instructional expenses represent 51.3 percent of total governmental expenses in the 2024-25 fiscal year. Instructional expenses decreased by $5,629,697 or 15.2 percent. Total governmental expenses for the District decreased by $8,381,656 or 12.1 percent over the prior year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by $1,750,500 during the fiscal year to $12,099,991 at June 30, 2025. Approximately 29 percent of this amount is unassigned fund balance ($3,513,233), 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 ($150,228), (2) restricted for particular purposes (7,355,589), or 3) assigned for particular purposes ($1,080,941).

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 $3,513,233 while the total fund balance is $6,466,700. 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 10.4 percent of the total General Fund revenues, while total fund balance represents approximately 14.7 percent of total General Fund revenues. Total fund balance increased by $179,105, or 2.9 percent, during the fiscal year.

The Special Revenue – Food Services Fund has total revenues of $3,294,944 and expenditures of $3,620,376. Total fund balance decreased by $325,432, or 18.7 percent, during the fiscal year.

The Special Revenue – Other Fund has total revenues and expenditures of $3,682,539 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 Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of $1,872,348 each and the funding was mainly used for capital outlay. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Local Capital Improvement Fund (LCIF) has a total fund balance of $1,812,347 which is a decrease of $1,455,651 over the prior fiscal year. Revenues generated in this fund are from local property taxes.

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 decreased by $30,878 during the 2024-25 fiscal year to $1,126,466 at June 30, 2025.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2024-25 fiscal year, the District amended its General Fund budget primarily to adjust planned expenditures between functional categories. There were no significant variances between the original and final budgeted amounts.

Actual revenues were more than final budgeted amounts by $2,477, or less than 1 percent, while expenditures were $2,610,607, or 5.3 percent, less than final budget amounts. The actual ending fund balance was more than the estimated fund balance contained in the final amended budget by $3,444,841.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2025, is $67,218,269 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio-visual materials and computer software.

Additional information on the District's capital assets can be found in Notes I.F.4. and III.C. to the financial statements.

Long-Term Debt

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

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Baker County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director for Support Services, Baker County District School Board, 392 South Boulevard East, Macclenny, Florida 32063.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF NET POSITION
June 30, 2025

	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	13,082,389.36		13,082,389.36	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	1,121,504.12		1,121,504.12	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	240,597.99		240,597.99	0.00	0.00	0.00
Prepaid Items	1230	11,306.74		11,306.74	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	56,466.38		56,466.38	0.00	0.00	0.00
Nondepreciable Capital Assets		1,746,912.79	0.00	1,746,912.79	0.00	0.00	0.00
Improvements Other Than Buildings	1320	5,099,048.50		5,099,048.50	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(3,942,755.17)		(3,942,755.17)	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	101,732,211.23		101,732,211.23	0.00	0.00	0.00
Less Accumulated Depreciation	1339	(40,749,801.02)		(40,749,801.02)	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	1,889,327.78		1,889,327.78	0.00	0.00	0.00
Less Accumulated Depreciation	1349	(1,391,412.25)		(1,391,412.25)	0.00	0.00	0.00
Motor Vehicles	1350	9,541,695.28		9,541,695.28	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(6,706,958.37)		(6,706,958.37)	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	138,996.43		138,996.43	0.00	0.00	0.00
Less Accumulated Amortization	1389	(138,996.43)		(138,996.43)	0.00	0.00	

Depreciable Capital Assets, Net		65,471,355.98	0.00	65,471,355.98	0.00	0.00	0.00
Total Capital Assets		67,218,268.77	0.00	67,218,268.77	0.00	0.00	0.00
Total Assets		81,674,066.98	0.00	81,674,066.98	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00	0.00	0.00
Pension	1940	9,676,938.00		9,676,938.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	1,349,320.00		1,349,320.00	0.00	0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		11,026,258.00	0.00	11,026,258.00	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	733,090.45		733,090.45	0.00	0.00	0.00
Accounts Payable	2120	278,329.01		278,329.01	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	270.00		270.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Pension Liability	2115			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116			0.00	0.00	0.00	0.00
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	2,667.00		2,667.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	2,422.13		2,422.13	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	31,865.00		31,865.00	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	100,000.00		100,000.00	0.00	0.00	0.00
Long-Term Liabilities:							
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Leases 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	262,501.00		262,501.00	0.00	0.00	0.00
Net Pension Liability	2365	38,185.35		38,185.35	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		700,686.35	0.00	700,686.35	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	4,357,573.23		4,357,573.23	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	4,929,907.00		4,929,907.00	0.00	0.00	0.00
Net Pension Liability	2365	32,605,254.65		32,605,254.65	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		41,892,734.88	0.00	41,892,734.88	0.00	0.00	0.00
Total Long-Term Liabilities		42,593,421.23	0.00	42,593,421.23	0.00	0.00	0.00
Total Liabilities		43,749,768.45	0.00	43,749,768.45	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	4,293,340.00		4,293,340.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	1,688,210.00		1,688,210.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		5,981,550.00	0.00	5,981,550.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	67,218,268.77		67,218,268.77	0.00	0.00	0.00
Restricted For:							
Categorical Carryover Programs	2780	1,722,297.83		1,722,297.83	0.00	0.00	0.00
Food Service	2780	1,419,809.76		1,419,809.76	0.00	0.00	0.00
Debt Service	2780			0.00	0.00	0.00	0.00
Capital Projects	2780	3,259,311.95		3,259,311.95	0.00	0.00	0.00
Other Purposes	2780	954,169.24		954,169.24	0.00	0.00	0.00
Unrestricted	2790	(31,604,851.02)		(31,604,851.02)	0.00	0.00	0.00
Total Net Position		42,969,006.53	0.00	42,969,006.53	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
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2025

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	31,324,710.29	332,745.11			(30,991,965.18)		(30,991,965.18)	
Student Support Services	6100	3,449,331.34				(3,449,331.34)		(3,449,331.34)	
Instructional Media Services	6200	639,301.14				(639,301.14)		(639,301.14)	
Instruction and Curriculum Development Services	6300	1,162,685.19				(1,162,685.19)		(1,162,685.19)	
Instructional Staff Training Services	6400	665,271.65				(665,271.65)		(665,271.65)	
Instruction-Related Technology	6500	339,847.02				(339,847.02)		(339,847.02)	
Board	7100	438,080.98				(438,080.98)		(438,080.98)	
General Administration	7200	582,119.84				(582,119.84)		(582,119.84)	
School Administration	7300	2,430,410.07				(2,430,410.07)		(2,430,410.07)	
Facilities Acquisition and Construction	7400	1,433,425.25			168,667.51	(1,264,757.74)		(1,264,757.74)	
Fiscal Services	7500	913,871.59				(913,871.59)		(913,871.59)	
Food Services	7600	3,633,096.38	18,449.15	3,260,790.48		(353,856.75)		(353,856.75)	
Central Services	7700	975,884.23	356,814.81			(619,069.42)		(619,069.42)	
Student Transportation Services	7800	3,206,506.95				(3,206,506.95)		(3,206,506.95)	
Operation of Plant	7900	5,056,194.61				(5,056,194.61)		(5,056,194.61)	
Maintenance of Plant	8100	1,155,037.63				(1,155,037.63)		(1,155,037.63)	
Administrative Technology Services	8200	471,684.04				(471,684.04)		(471,684.04)	
Community Services	9100	290,644.45	325,567.71			34,923.26		34,923.26	
Interest on Long-Term Debt	9200	182.36				(182.36)		(182.36)	
Unallocated Depreciation/Amortization Expense		2,854,263.50				(2,854,263.50)		(2,854,263.50)	
Total Governmental Activities		61,022,548.51	1,033,576.78	3,260,790.48	168,667.51	(56,559,513.74)		(56,559,513.74)	
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		61,022,548.51	1,033,576.78	3,260,790.48	168,667.51	(56,559,513.74)	0.00	(56,559,513.74)	
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	6,507,919.63		6,507,919.63	0.00
Property Taxes, Levied for Debt Service			0.00	0.00
Property Taxes, Levied for Capital Projects	2,553,975.95		2,553,975.95	0.00
Local Sales Taxes			0.00	0.00
Grants and Contributions Not Restricted to Specific Programs	41,742,744.60		41,742,744.60	0.00
Investment Earnings	201,274.96		201,274.96	0.00
Miscellaneous	2,508,269.95		2,508,269.95	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	53,514,185.09	0.00	53,514,185.09	0.00
Change in Net Position	(3,045,328.65)	0.00	(3,045,328.65)	0.00
Net Position, July 1, 2024	46,014,335.09		46,014,335.09	0.00
Adjustments to Net Position	0.09		0.09	0.00
Net Position, June 30, 2025	42,969,006.53	0.00	42,969,006.53	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, 2025

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Nonvoted Capital Improvement Fund 370	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	5,497,199.58	1,355,425.64	61,860.63	825.63	3,154,218.05	1,854,529.01	11,924,058.54
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	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
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	123,284.39	32,300.29	246,028.75	0.00	291.77	619,598.92	1,021,504.12
Due From Budgetary Funds	1141	1,525,460.92	1,128.89	14.34	0.00	0.00	0.00	1,526,604.15
Due From Insurer	1180	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
Due From Internal Funds	1142	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
Inventory	1150	138,921.52	101,676.47	0.00	0.00	0.00	0.00	240,597.99
Prepaid Items	1230	11,306.74	0.00	0.00	0.00	0.00	0.00	11,306.74
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		7,296,173.15	1,490,531.29	307,903.72	825.63	3,154,509.82	2,474,127.93	14,724,071.54
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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		7,296,173.15	1,490,531.29	307,903.72	825.63	3,154,509.82	2,474,127.93	14,724,071.54
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Cash Overdraft	2125	0.00	0.00	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	0.00	7,703.63
Payroll Deductions and Withholdings	2170	660,677.43	28,776.34	43,636.68	0.00	0.00	0.00	733,090.45
Accounts Payable	2120	159,678.64	1,942.70	26,506.22	0.00	90,201.45	0.00	278,329.01
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	270.00	0.00	0.00	0.00	0.00	0.00	270.00
Due to Budgetary Funds	2161	1,143.23	40,002.49	237,760.82	825.63	1,246,871.98	0.00	1,526,604.15
Due to Internal Funds	2162	0.00	0.00	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	0.00	0.00
Pension Liability	2115	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
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	2,667.00	0.00	2,667.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	2,422.13	0.00	2,422.13
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		829,472.93	70,721.53	307,903.72	825.63	1,342,162.56	0.00	2,551,086.37
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
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	72,994.00	72,994.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	72,994.00	72,994.00
FUND BALANCES								
Nonspendable:								
Inventory	2711	138,921.52	0.00	0.00	0.00	0.00	0.00	138,921.52
Prepaid Amounts	2712	11,306.74	0.00	0.00	0.00	0.00	0.00	11,306.74
Permanent Fund Principal	2713	0.00	0.00	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	0.00	0.00
Total Nonspendable Fund Balances	2710	150,228.26	0.00	0.00	0.00	0.00	0.00	150,228.26
Restricted for:								
Economic Stabilization	2721	0.00	0.00	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	0.00	0.00
State Required Carryover Programs	2723	1,722,297.83	0.00	0.00	0.00	0.00	0.00	1,722,297.83

Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	1,812,347.26	1,446,964.69	3,259,311.95
Restricted for School Food Service	2729	0.00	1,419,809.76	0.00	0.00	0.00	0.00	1,419,809.76
Restricted for School Internal Funds	2729	0.00	0.00	0.00	0.00	0.00	954,169.24	954,169.24
Total Restricted Fund Balances	2720	1,722,297.83	1,419,809.76	0.00	0.00	1,812,347.26	2,401,133.93	7,355,588.78
Committed to:								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	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	0.00	0.00
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances and Rollovers	2749	1,080,941.31	0.00	0.00	0.00	0.00	0.00	1,080,941.31
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	1,080,941.31	0.00	0.00	0.00	0.00	0.00	1,080,941.31
Total Unassigned Fund Balances	2750	3,513,232.82	0.00	0.00	0.00	0.00	0.00	3,513,232.82
Total Fund Balances	2700	6,466,700.22	1,419,809.76	0.00	0.00	1,812,347.26	2,401,133.93	12,099,991.17
Total Liabilities, Deferred Inflows of Resources and Fund Balances		7,296,173.15	1,490,531.29	307,903.72	825.63	3,154,509.82	2,474,127.93	14,724,071.54

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2025

Total Fund Balances - Governmental Funds

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.

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.

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.

The deferred outflows of resources and deferred inflows of resources related to pensions and other post employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds

Deferred Outflows Related to Pensions	9,676,938.00
Deferred Outflows Related to OPEB	1,349,320.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2025

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Nonvoted Capital Improvement Fund 370	Other Governmental Funds	Total Governmental Funds
REVENUES								
Federal Direct	3100	30,266.30	0.00	0.00	0.00	0.00	0.00	30,266.30
Federal Through State and Local	3200	228,189.56	3,226,209.41	3,682,538.96	1,872,347.63	0.00	0.00	9,009,285.56
State Sources	3300	35,928,775.22	35,208.00	0.00	0.00	0.00	210,667.51	36,174,650.73
Local Sources:								
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	6,507,919.63	0.00	0.00	0.00	0.00	0.00	6,507,919.63
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	2,553,975.95	0.00	2,553,975.95
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	18,449.15	0.00	0.00	0.00	0.00	18,449.15
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	448,763.93	448,763.93
Other Local Revenue		1,394,437.56	15,077.69	0.00	0.00	42,582.85	1,439,485.99	2,891,584.09
Total Local Sources	3400	7,902,357.19	33,526.84	0.00	0.00	2,596,558.80	1,888,249.92	12,420,692.75
Total Revenues		44,089,588.27	3,294,944.25	3,682,538.96	1,872,347.63	2,596,558.80	2,098,917.43	57,634,895.34
EXPENDITURES								
Current:								
Instruction	5000	27,082,341.88	0.00	1,991,665.80	721,501.97	0.00	1,516,197.28	31,311,706.93
Student Support Services	6100	2,910,740.30	0.00	479,628.43	57,364.09	0.00	0.00	3,447,732.82
Instructional Media Services	6200	639,008.30	0.00	0.00	0.00	0.00	0.00	639,008.30
Instruction and Curriculum Development Services	6300	724,770.05	0.00	437,350.45	0.00	0.00	0.00	1,162,120.50
Instructional Staff Training Services	6400	217,719.84	0.00	431,625.63	15,626.32	0.00	0.00	664,971.79
Instruction-Related Technology	6500	339,690.47	0.00	0.00	0.00	0.00	0.00	339,690.47
Board	7100	437,970.96	0.00	0.00	0.00	0.00	0.00	437,970.96
General Administration	7200	404,571.46	0.00	164,087.27	13,316.22	0.00	0.00	581,974.95
School Administration	7300	2,421,315.46	0.00	3,867.00	4,006.91	0.00	0.00	2,429,189.37
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	913,443.53	0.00	0.00	0.00	0.00	0.00	913,443.53
Food Services	7600	12,029.70	3,620,376.38	0.00	0.00	0.00	0.00	3,632,406.08
Central Services	7700	545,872.43	0.00	29,408.21	1,197.60	0.00	0.00	576,478.24
Student Transportation Services	7800	2,621,880.35	0.00	65,700.82	38,113.66	0.00	0.00	2,725,694.83
Operation of Plant	7900	5,048,749.27	0.00	6,302.92	0.00	0.00	0.00	5,055,052.19
Maintenance of Plant	8100	1,154,709.58	0.00	0.00	0.00	0.00	0.00	1,154,709.58
Administrative Technology Services	8200	471,561.16	0.00	0.00	0.00	0.00	0.00	471,561.16
Community Services	9100	290,558.83	0.00	0.00	0.00	0.00	0.00	290,558.83
Debt Service: (Function 9200)								
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	613,934.17	613,934.17
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	182.36	182.36
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420	108,708.59	0.00	0.00	378,810.67	1,574,720.92	75,125.53	2,137,365.71
Charter School Local Capital Improvement	7430	0.00	0.00	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	0.00	0.00
Other Capital Outlay	9300	100,298.26	0.00	72,902.43	642,410.19	0.00	0.00	815,610.88
Total Expenditures		46,445,940.42	3,620,376.38	3,682,538.96	1,872,347.63	1,574,720.92	2,205,439.34	59,401,363.65
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,356,352.15)	(325,432.13)	0.00	0.00	1,021,837.88	(106,521.91)	(1,766,468.31)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	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	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	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	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	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	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
Loss Recoveries	3740	3,968.22	0.00	0.00	0.00	0.00	0.00	3,968.22

Proceeds of Forward Supply Contract	3760	0.00	0.00	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	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	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	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	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	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	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	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	2,531,489.15	0.00	0.00	0.00	0.00	0.00	2,531,489.15
Transfers Out	9700	0.00	0.00	0.00	0.00	(2,489,489.15)	(42,000.00)	(2,531,489.15)
Total Other Financing Sources (Uses)		2,535,457.37	0.00	0.00	0.00	(2,477,489.15)	(42,000.00)	15,968.22
SPECIAL ITEMS		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
Net Change in Fund Balances		179,105.22	(325,432.13)	0.00	0.00	(1,455,651.27)	(148,521.91)	(1,750,500.09)
Fund Balances, July 1, 2024	2800	6,287,595.00	1,745,241.89	0.00	0.00	3,267,998.53	2,549,655.84	13,850,491.26
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	6,466,700.22	1,419,809.76	0.00	0.00	1,812,347.26	2,401,133.93	12,099,991.17

The notes to financial statements are an integral part of this statement.
ESE 145

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, 2025

Net Change in Fund Balances - Governmental Funds

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.

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.

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.

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.

Decrease in Total OPEB Liability	295,412.00
Decrease in Deferred Outflow of Resources - OPEB	(227,285.00)
Increase in Deferred Inflows of Resources - OPEB	(247,879.00)

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	3,096,197.00
HIS Pension Contribution	634,904.00
FRS Pension Expense	(3,237,227.00)
HIS Pension Expense	(341,120.00)

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.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2025

	Account Number	Governmental Activities - Internal Service Funds
ASSETS		
Current assets:		
Cash and Cash Equivalents	1110	1,158,330.82
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	0.00
Due From Insurer	1180	0.00
Due From Budgetary Funds	1141	0.00
Deposits Receivable	1210	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Total current assets		1,158,330.82
Noncurrent assets:		
Section 1011.13, F.S., Loan Proceeds	1420	0.00
Leases Receivable	1425	0.00
Long-Term Investments	1460	0.00
Prepaid Insurance Costs	1430	0.00
Other Postemployment Benefits Asset	1410	0.00
Pension Asset	1415	0.00
Capital Assets:		
Land	1310	0.00
Land Improvements - Nondepreciable	1315	0.00
Construction in Progress	1360	0.00
Nondepreciable Capital Assets		0.00
Improvements Other Than Buildings	1320	0.00
Accumulated Depreciation	1329	0.00
Buildings and Fixed Equipment	1330	0.00
Accumulated Depreciation	1339	0.00
Furniture, Fixtures and Equipment	1340	0.00
Accumulated Depreciation	1349	0.00
Motor Vehicles	1350	0.00
Accumulated Depreciation	1359	0.00
Property Under Leases and SBITA	1370	0.00
Accumulated Amortization	1379	0.00
Computer Software	1382	0.00
Accumulated Amortization	1389	0.00
Depreciable Capital Assets, Net		0.00
Total Capital Assets		0.00
Total noncurrent assets		0.00
Total Assets		1,158,330.82
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Net Carrying Amount of Debt Refunding	1920	0.00
Pension	1940	0.00
Other Postemployment Benefits	1950	0.00
Asset Retirement Obligation	1960	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Current liabilities:		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Sales Tax Payable	2260	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	31,865.00
Estimated Liability for Claims Adjustment	2272	0.00
Total current liabilities		31,865.00
Long-term liabilities:		
Unearned Revenues	2410	0.00
Obligations Under Leases and SBITA	2315	0.00
Liability for Compensated Absences	2330	0.00
Estimated Liability for Long-Term Claims	2350	0.00
Net Other Postemployment Benefits Obligation	2360	0.00
Net Pension Liability	2365	0.00
Other Long-Term Liabilities	2380	0.00
Total long-term-liabilities		0.00
Total Liabilities		31,865.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00
Deferred Revenues	2630	0.00
Pension	2640	0.00
Other Postemployment Benefits	2650	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Net Investment in Capital Assets	2770	0.00
Restricted for _____	2780	0.00
Unrestricted	2790	1,126,465.82
Total Net Position		1,126,465.82

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, 2025

	Account Number	Governmental Activities - Internal Service Funds
OPERATING REVENUES		
Charges for Services	3481	0.00
Charges for Sales	3482	356,814.81
Premium Revenue	3484	0.00
Other Operating Revenues	3489	0.00
Total Operating Revenues		356,814.81
OPERATING EXPENSES		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Energy Services	400	0.00
Materials and Supplies	500	0.00
Capital Outlay	600	0.00
Other	700	399,234.42
Depreciation and Amortization Expense	780	0.00
Total Operating Expenses		399,234.42
Operating Income (Loss)		(42,419.61)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	3430	11,541.49
Gifts, Grants and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	0.00
Loss Recoveries	3740	0.00
Gain on Disposition of Assets	3780	0.00
Interest	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		11,541.49
Income (Loss) Before Operating Transfers		(30,878.12)
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS		0.00
EXTRAORDINARY ITEMS		0.00
Change In Net Position		(30,878.12)
Net Position, July 1, 2024	2880	1,157,343.94
Adjustments to Net Position	2896	0.00
Net Position, June 30, 2025	2780	1,126,465.82

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2025

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	356,814.81
Receipts from interfund services provided	0.00
Payments to suppliers	(402,376.42)
Payments to employees	0.00
Payments for interfund services used	0.00
Other receipts (payments)	0.00
Net cash provided (used) by operating activities	(45,561.61)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Subsidies from operating grants	0.00
Transfers from other funds	0.00
Transfers to other funds	0.00
Net cash provided (used) by noncapital financing activities	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from capital debt	0.00
Capital contributions	0.00
Proceeds from disposition of capital assets	0.00
Acquisition and construction of capital assets	0.00
Principal paid on capital debt	0.00
Interest paid on capital debt	0.00
Net cash provided (used) by capital and related financing activities	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	0.00
Interest and dividends received	11,541.49
Purchase of investments	0.00
Net cash provided (used) by investing activities	11,541.49
Net increase (decrease) in cash and cash equivalents	(34,020.12)
Cash and cash equivalents - July 1, 2024	1,192,350.94
Cash and cash equivalents - June 30, 2025	1,158,330.82
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	(42,419.61)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation/Amortization expense	0.00
Commodities used from USDA program	0.00
Change in assets and liabilities:	
(Increase) decrease in accounts receivable	0.00
(Increase) decrease in interest receivable	0.00
(Increase) decrease in due from insurer	0.00
(Increase) decrease in deposits receivable	0.00
(Increase) decrease in due from other funds	0.00
(Increase) decrease in due from other agencies	0.00
(Increase) decrease in inventory	0.00
(Increase) decrease in prepaid items	0.00
(Increase) decrease in pension	0.00
Increase (decrease) in salaries and benefits payable	0.00
Increase (decrease) in payroll tax liabilities	0.00
Increase (decrease) in accounts payable	0.00
Increase (decrease) in cash overdraft	0.00
Increase (decrease) in judgments payable	0.00
Increase (decrease) in sales tax payable	0.00
Increase (decrease) in accrued interest payable	0.00
Increase (decrease) in deposits payable	0.00
Increase (decrease) in due to other funds	0.00
Increase (decrease) in due to other agencies	0.00
Increase (decrease) in unearned revenues	0.00
Increase (decrease) in pension	0.00
Increase (decrease) in other postemployment benefits	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	(3,142.00)
Increase (decrease) in estimated liability for claims adjustment	0.00
Total adjustments	(3,142.00)
Net cash provided (used) by operating activities	(45,561.61)
Noncash investing, capital and financing activities:	
Borrowing under capital lease	0.00
Contributions of capital assets	0.00
Purchase of equipment on account	0.00
Capital asset trade-ins	0.00
Net Increase/(Decrease) in the fair value of investments	0.00
Commodities received through USDA program	0.00

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. 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 District's 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 and the proprietary fund.

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 blended component unit. Separate statements for each fund category – governmental and proprietary – 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 operation resources.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Fund – to account for the Education Stabilization Funds for the COVID pandemic.
- Capital Projects – Local Capital Improvement Funds – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, and motor vehicle purchases.

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.

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. This investment is 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 acquisition 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 assets that applies to future periods and so will *not* be recognized

as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position and the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB, are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to State capital outlay funding and will be recognized as an inflow of resources in the period that it becomes available.

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, 2025.

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 District 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. 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.

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 2024 tax levy on September 3, 2024. 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

A compensated absence is leave (e.g., employee vacation leave and sick leave) for which employees may receive one or more (a) cash payments when the leave is used for time off; (b) other cash payments, such as payment for unused leave upon termination of employment; or (c) noncash settlements, such as conversion to defined benefit postemployment benefits. In the government wide financial statements, compensated absences are estimated and accrued as liabilities to the extent that it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. 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 are charges for employee health insurance premiums. Operating expenses include insurance claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. ACCOUNTING CHANGES

A. Change in Accounting Principle

The District implemented GASB Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences and requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. At June 30, 2025, the balance of the compensated absences liability was decreased by $ 5,600.95.

B. Changes to or within the Financial Reporting Entity

Change from Major to Nonmajor Fund. The Capital Projects – Public Education Capital Outlay (PECO) Fund met the quantitative requirements for reporting as a major fund in the previous fiscal year. The fund did not meet those requirements for reporting as a major fund in the current fiscal year and as such is reported as a nonmajor fund. The effect of this change to or within the financial reporting entity is shown in the table below.

Change from Nonmajor to Major Fund. The Special Revenue – Food Services Fund meets the quantitative requirements for reporting as a major fund in the current fiscal year whereas it did not meet those requirements in the previous fiscal year. The effect of this change to or within the financial reporting entity is shown in the table below.

Reporting Units Affected by Restatements of Beginning Balances			
	Funds		
	Special Revenue - Food Services	Capital Projects - PECO	Nonmajor Governmental
Beginning Balances, as previously reported	$ -	$ 614,173.68	$ 3,680,724.05
Change from major to nonmajor fund	-	(614,173.68)	614,173.68
Change from nonmajor to major fund	1,745,241.89	-	(1,745,241.89)
Beginning Balances, as restated	$ 1,745,241.89	$ -	$ 2,549,655.84

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2025, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	50 Day Average	$ 449,166.47

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

- 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 money entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment 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, 2025 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.

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	$ 1,690,446.41			1,690,446.41
Construction in Progress	4,196.76	56,466.38	4,196.76	56,466.38
Total Capital Assets Not Being Depreciated	1,694,643.17	56,466.38	4,196.76	1,746,912.79
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	4,612,315.49	486,733.01		5,099,048.50
Buildings and Fixed Equipment	101,488,442.25	243,768.98		101,732,211.23
Furniture, Fixtures, and Equipment	1,888,079.16	74,122.42	72,873.80	1,889,327.78
Motor Vehides	9,045,560.76	704,951.00	208,816.48	9,541,695.28
Audio Visual Materials and Computer Software	280,009.93		141,013.50	138,996.43
Total Capital Assets Being Depreciated	117,314,407.59	1,509,575.41	422,703.78	118,401,279.22
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	3,068,107.68	874,647.49		3,942,755.17
Buildings and Fixed Equipment	38,791,104.43	1,958,696.59		40,749,801.02
Furniture, Fixtures, and Equipment	1,443,366.63	20,919.42	72,873.80	1,391,412.25
Motor Vehides	6,435,999.45	479,775.40	208,816.48	6,706,958.37
Audio Visual Materials and Computer Software	280,009.93		141,013.50	138,996.43
Total Accumulated Depreciation	50,018,588.12	3,334,038.90	422,703.78	52,929,923.24
Total Capital Assets Being Depreciated, Net	67,295,819.47	(1,824,463.49)	-	65,471,355.98
Governmental Activities Capital Assets, Net	$ 68,990,462.64	$ (1,767,997.11)	$ 4,196.76	$ 67,218,268.77

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	$ 479,775.40
Unallocated	2,854,263.50
Total Depreciation Expense - Governmental Activities	$ 3,334,038.90

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 $3,578,346 for the fiscal year ended June 30, 2025.

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:

- *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 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 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 table 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 2024-25 fiscal year were as follows:

	Percent of Gross Salary	
Class	**Employee**	**Employer** (1)
FRS, Regular	3.00	13.63
FRS, Elected County Officers	3.00	58.68
FRS, Senior Management Service	3.00	34.52
DROP - Applicable to Members from All of the Above Classes	0.00	21.13
FRS, Reemployed Retiree	(2)	(2)

Notes: (1) Employer rates include 2 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 $3,255,303 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a liability of $21,672,366 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.056023090 percent, which was a decrease of 0.001994898 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized the Plan pension expense of $3,237,227. 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	$ 2,189,491	$ -
Change of assumptions	2,970,396	-
Net difference between projected and actual earnings on FRS pension plan investments	-	1,440,458
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	414,172	1,055,260
District FRS contributions subsequent to the measurement date	3,096,197	-
Total	$ 8,670,256	$ 2,495,718

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling $3,255,303, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026. 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
2026	$ (360,525)
2027	3,452,546
2028	(18,881)
2029	(155,321)
2030	160,521
Thereafter	-
Total	$ 3,078,340

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.50 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-2021.

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

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%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
Total	100%			
Assumed inflation - Mean			2.40%	1.50%

(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 unchanged from the prior year.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7 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	$ 38,120,933	$ 21,672,366	$ 7,893,202

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, 2025, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a 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, 2025, the contribution rate was 2 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 $634,754 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a net pension liability of $10,971,074 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.073135728 percent, which was a decrease of 0.001360049 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized the HIS Plan pension expense of $341,119. 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	$ 105,933	$ 21,066
Change of assumptions	194,162	1,298,834
Net difference between projected and actual earnings on HIS pension plan investments	-	3,968
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	35,489	473,754
District HIS contributions subsequent to the measurement date	634,904	-
Total	$ 970,488	$ 1,797,622

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling $634,754, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026	$ (252,584)
2027	(293,528)
2028	(397,356)
2029	(307,934)
2030	(168,100)
Thereafter	(42,535)
Total	$ (1,462,037)

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.50 percent, average, including inflation
Municipal bond rate	3.93 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2021.

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 3.93 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to

discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.65 percent to 3.93 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 3.93 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 (2.93 percent) or 1 percentage point higher (4.93 percent) than the current rate:

District's proportionate share of the net pension liability	$ 12,489,157	$ 10,971,074	$ 9,710,819

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 2024-25 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	11.30
FRS, Elected County Officers	16.34
FRS, Senior Management Service	12.67

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, 2025, 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 $1,211,731.15 for the fiscal year ended June 30, 2025.

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 that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to 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 insurance 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, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	313
Active Employees	617
Total	930

Total OPEB Liability. The District's total OPEB liability of $5,192,408 was measured as June 30, 2025, and was determined by an actuarial valuation as of July 1, 2023.

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	4.71 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-2021
Healthcare Cost Trend Rates	10.19 percent for fiscal year 2025, ultimately decreasing to a rate of 5 percent in 2031.
Plan Participation of Future Retirees	35 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 6/30/24	$ 5,487,820
Charges for the Fiscal Year:	
Service Cost	404,613
Interest on the Total OPEB Liability	228,719
Difference Between Expected and Actual Experience	(109,173)
Changes in Assumptions/Inputs	(557,070)
Change in Benefit Terms	-
Benefit Payments	(262,501)
Administrative Expense	-
Net Changes	(295,412)
Balance at 6/30/24	5,192,408

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 (3.71%) or 1 percentage point higher (5.71%) than the current discount rate:

	Decrease 3.71%	Discount Rate 4.71%	Decrease 5.71%
Total OPEB Liability	5,315,004	5,192,408	4,456,952

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trends Rates. 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 healthcare cost trend rates that are 1 percentage point lower (9.19 percent increasing to 4 percent) or 1 percentage point higher (11.19 percent increasing to 6 percent) than the current healthcare cost trend rates:

	1% Decrease	Healthcare cost Trend rates	1% Increase
Total OPEB Liability	4,374,233	5,192,408	5,456,575

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2025, the District recognized OPEB expense of $442,254. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows	Deferred Inflows
Differences between actual and expected experience	$ 287,482	$ 575,399
Changes of assumptions or other inputs	1,061,838	1,112,811
Employer amounts for OPEB subsequent to measurement date	-	-
Total	$ 1,349,320	$ 1,688,210

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
2026	(190,851)
2027	(190,851)
2028	(11,315)
2029	31,649
2030	31,199
Thereafter	(8,722)
Total	$ (338,891)

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 - Other Fund	Capital Projects - Local Capital Improvement Fund (LCIF)	Nonmajor Governmental Funds	Total Governmental Funds
$ 67,861	$ 420,998	$ 4,406	$ 1,518,168	$ 13,115	$ 2,024,548

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; 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. In addition, the Board has established self-insurance plans to provide District employees with supplemental dental coverage. The dental plan is for District employees and retirees, and their dependents. The plan is administered through an internal service fund. Under the dental plan, 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 $31,865 is reported in the internal service fund at June 30, 2025, 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
2023-24	25,659	375,357	(366,009)	35,007
2024-25	35,007	399,234	(402,376)	31,865

H. Long-Term Liabilities

1. 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 PECO Advance Payable	6,215,395.46		6,215,395.46	-	
Compensated Absences Payable	4,763,174.18	395,866.33	401,467.28	4,757,573.23	400,000.00
Net Pension Liability	34,949,255.00		2,305,815.00	32,643,440.00	38,185.00
Total OPEB Liability	5,487,820.00	633,332.00	928,744.00	5,192,408.00	262,501.00
Total Governmental Activities	51,415,644.64	1,029,198.33	9,851,421.74	42,593,421.23	700,686.00

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

I. Fund Balance Reporting

	Major Funds				
	General	Special Revenue - Food Services	Capital Projects - Local Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances					
Nonspendable:					
Inventories	$ 138,921.52	$ -	$ -	$ -	$ 138,921.52
Prepaid Items	11,306.74	-	-	-	11,306.74
Restricted:					-
State Required Carryover	1,722,297.83	-	-	-	1,722,297.83
Food Service	-	1,419,809.76	-	-	1,419,809.76
Debt Service	-	-	-	-	-
Internal Funds	-	-	-	954,169.24	954,169.24
Capital Projects	-	-	1,812,347.26	1,446,964.69	3,259,311.95
Committed:					-
Community Education	-	-	-	-	-
Health Insurance	-	-	-	-	-
Workers' Compensation	-	-	-	-	-
Assigned:					-
Encumbrances	1,080,941.31	-	-	-	1,080,941.31
Extended Day Program	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Capital Projects	-	-	-	-	-
Unassigned	3,513,232.82	-	-	-	3,513,232.82
Total Fund Balances	$ 6,466,700.22	$ 1,419,809.76	$ 1,812,347.26	$ 2,401,133.93	$ 12,099,991.17

In addition to committed and assigned fund balance categories discussed in note I.F.10, 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	$ 1,525,460.92	$ 1,143.23
Special Revenue:		
Food Services Fund	1,128.89	40,002.49
Other Fund	14.34	237,760.82
Federal Education Stabilization Fund		825.63
Capital Projects:		
Local Capital Improvement Fund		1,246,871.98
Total	$ 1,526,604.15	$ 1,526,604.15

The 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 2024-25 fiscal year:

Source	Amount
Florida Education Finance Program	$ 29,930,055.00
Categorical Educational Program - Class Size Reduction	4,383,634.00
Florida School Recognition Funds	150,191.00
Voluntary PreKindergarten Program	457,033.37
Motor Vehicle License Tax (Capital Outlay and Debt Service)	168,667.51
Workforce Development Program	266,360.00
Sales Tax Distribution (s. 212.20(6)(d)6.a.,F.S.)	255,500.00
Miscellaneous	563,209.85
Total	$ 36,174,650.73

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 2024 tax roll for the 2024-25 fiscal year:

GENERAL FUND	Millages	Taxes Levied
Nonvoted School Tax:		
Required Local Effort	3.072	$ 5,130,822.67
Basic Discretionary Local Effort	0.748	$ 1,249,301.87
CAPITAL PROJECTS FUNDS		
Nonvoted Tax:		
Local Capital Improvements	1.500	$ 2,505,284.50
Total	5.320	$ 8,885,409.04

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	2,531,489.15	
Capital Projects:		
Local Capital Improvement Fund		2,489,489.15
Non-Major Governmental		42,000.00
Total	$ 2,531,489.15	$ 2,531,489.15

The transfer from the Capital Projects Local Capital Improvement Fund and the non-major governmental funds to General are for the Risk Management Fees, Bus Driver Salaries, and educational facilities security grant, respectively.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

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

	2025	2024	2023	2022	2021
Total OPEB Liability					
Service cost	$ 404,613	$ 285,283	$ 269,927	$ 318,130	$ 205,992
Interest	228,719	173,368	149,671	76,085	89,919
Difference between expected and actual experience	(109,173)	(197,214)	(9,102)	502,824	(205,657)
Changes of assumptions or other inputs	(557,070)	1,118,165	165,687	(640,828)	225,068
Benefit Payments	(262,501)	(195,789)	(116,751)	(112,595)	(157,081)
Net Change in total OPEB liability	(295,412)	1,183,813	459,432	143,616	158,241
Total OPEB Liability - beginning	5,487,820	4,304,007	3,844,575	3,700,959	3,542,718
Total OPEB Liability - ending	5,192,408	5,487,820	4,304,007	3,844,575	3,700,959
Covered-Employee Payroll	25,776,640	25,172,500	24,523,270	23,948,506	25,470,686
Total OPEB Liabiity as a percentage of covered-employee payroll	20.1%	21.8%	17.6%	16.1%	14.5%

	2020	2019	2018
Total OPEB Liability			
Service cost	$ 199,992	$ 194,167	$ 183,022
Interest	158,937	152,903	147,204
Difference between expected and actual experience	(896,342)	-	(2,143)
Changes of assumptions or other inputs	(943,902)		
Benefit Payments	(147,771)	(155,701)	(142,845)
Net Change in total OPEB liability	(1,629,086)	191,369	185,238
Total OPEB Liability - beginning	5,171,804	4,980,435	4,795,198
Total OPEB Liability - ending	3,542,718	5,171,804	4,980,436
Covered-Employee Payroll	24,873,717	21,414,004	21,309,863
Total OPEB Liabiity as a percentage of covered-employee payroll	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)

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.066298006%	8,563,277	24,583,936	34.83%	92.00%
2016	0.059877767%	15,119,183	24,639,158	61.36%	84.88%
2017	0.057291468%	16,952,249	24,942,106	67.97%	83.89%
2018	0.056839648%	17,120,397	25,113,507	68.17%	84.26%
2019	0.055961584%	19,271,864	25,889,354	74.44%	82.61%
2020	0.057009052%	24,708,563	27,073,591	91.26%	78.85%
2021	0.061015349%	4,609,016	27,681,145	16.65%	96.40%
2022	0.060991435%	22,693,715	28,394,838	79.92%	82.89%
2023	0.058017989%	23,118,332	29,517,034	78.32%	82.38%
2024	0.056023090%	21,672,366	30,955,080	70.01%	83.70%

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)

2016	1,460,215.00	(1,460,215.00)	-	24,639,158	5.93%
2017	1,491,438.00	(1,491,438.00)	-	24,942,106	5.98%
2018	1,627,608.00	(1,627,608.00)	-	25,113,507	6.48%
2019	1,760,907.00	(1,760,907.00)	-	25,889,354	6.80%
2020	1,924,579.00	(1,924,579.00)	-	27,073,591	7.11%
2021	2,433,516.00	(2,433,516.00)	-	27,681,145	8.79%
2022	2,625,277.00	(2,625,277.00)	-	28,394,838	9.25%
2023	2,913,863.00	(2,913,863.00)	-	29,517,034	9.87%
2024	3,172,382.00	(3,172,382.00)	-	30,955,080	10.25%
2025	3,255,303.00	(3,255,303.00)	-	31,848,670	10.22%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan (1)

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	District's Proportionate Share of the HIS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.080976849%	8,258,365	24,583,936	33.59%	0.50%
2016	0.079665030%	9,284,629	24,639,158	37.68%	0.97%
2017	0.078245795%	8,366,402	24,942,106	33.54%	1.64%
2018	0.076889837%	8,138,107	25,113,507	32.41%	2.15%
2019	0.077403197%	8,660,643	25,889,354	33.45%	2.63%
2020	0.077968099%	9,519,778	27,073,591	35.16%	3.00%
2021	0.078164483%	9,588,049	27,681,145	34.64%	3.56%
2022	0.077915753%	8,252,523	28,394,838	29.06%	4.81%
2023	0.074495776%	11,830,923	29,517,034	40.08%	4.12%
2024	0.073135728%	10,971,074	30,955,080	35.44%	4.80%

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)

Fiscal Year Ending June 30	Contractually Required HIS Contribution	HIS Contributions in Relation to the Contractually Required Contribution	HIS Contribution Deficiency	District's Covered Payroll	HIS Contributions as a Percentage of Covered Payroll
2016	408,334	(408,334)	-	24,639,158	1.66%
2017	414,099	(414,099)	-	24,942,106	1.66%
2018	416,884	(416,884)	-	25,113,507	1.66%
2019	429,812	(429,812)	-	25,889,354	1.66%
2020	449,422	(449,422)	-	27,073,591	1.66%
2021	459,507	(459,507)	-	27,681,145	1.66%
2022	471,372	(471,372)	-	28,394,838	1.66%
2023	489,983	(489,983)	-	29,517,034	1.66%
2024	619,189	(619,189)	-	30,955,080	2.00%
2025	634,754	(634,754)	-	31,848,670	1.99%

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. The June 30, 2025, total OPEB liability decreased from the prior fiscal year as a result of changes to assumptions as discussed below:

   - The discount rate used to determine total OPEB liability was increased from 3.97 percent to 4.71 percent. This resulted in a decrease in the Total OPEB Liability of approximately $364,000.
   - Medical trend was updated to reflect the change in plans from BlueOption 05774 and BlueOption 05301 to BlueOption 03566. This resulted in a decrease in the liability of approximately $193,000.

3. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions.

- In 2024, the municipal bond rate used to determine total pension liability was increased from 3.65 percent to 3.93 percent.

- All demographic assumptions and methods were reviewed as part of the 2024 Experience Study. Changes were adopted by the 2024 FRS Actuarial Assumption Conference during its meeting in October 2024.

- The coverage election assumptions were updated to reflect recent and anticipated future experience of HIS program participants. Changes were adopted by the 2024 FRS Actuarial Assumption Conference during its October 2024 meeting.

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, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	45,000.00	30,266.30	30,266.30	0.00
Federal Through State and Local	3200	255,000.00	228,189.56	228,189.56	0.00
State Sources	3300	37,068,214.00	35,926,297.97	35,928,775.22	2,477.25
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	6,380,125.00	6,507,919.63	6,507,919.63	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, 3415, 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		891,500.00	1,394,437.56	1,394,437.56	0.00
Total Local Sources	3400	7,271,625.00	7,902,357.19	7,902,357.19	0.00
Total Revenues		44,639,839.00	44,087,111.02	44,089,588.27	2,477.25
EXPENDITURES					
Current:					
Instruction	5000	28,168,150.00	28,168,150.00	27,082,341.88	1,085,808.12
Student Support Services	6100	3,040,175.00	2,998,216.70	2,910,740.30	87,476.40
Instructional Media Services	6200	597,050.00	639,008.30	639,008.30	0.00
Instruction and Curriculum Development Services	6300	833,572.00	833,572.00	724,770.05	108,801.95
Instructional Staff Training Services	6400	260,250.00	260,250.00	217,719.84	42,530.16
Instruction-Related Technology	6500	360,525.00	360,525.00	339,690.47	20,834.53
Board	7100	484,650.00	484,650.00	437,970.96	46,679.04
General Administration	7200	358,750.00	402,094.21	404,571.46	(2,477.25)
School Administration	7300	2,438,140.00	2,438,140.00	2,421,315.46	16,824.54
Facilities Acquisition and Construction	7410	88,000.00	44,655.79	0.00	44,655.79
Fiscal Services	7500	935,300.00	935,300.00	913,443.53	21,856.47
Food Services	7600	35,000.00	35,000.00	12,029.70	22,970.30
Central Services	7700	689,900.00	689,900.00	545,872.43	144,027.57
Student Transportation Services	7800	2,573,615.00	2,621,880.35	2,621,880.35	0.00
Operation of Plant	7900	5,639,365.00	5,591,099.65	5,048,749.27	542,350.38
Maintenance of Plant	8100	1,224,495.00	1,224,495.00	1,154,709.58	69,785.42
Administrative Technology Services	8200	953,410.00	953,410.00	471,561.16	481,848.84
Community Services	9100	376,200.00	376,200.00	290,558.83	85,641.17
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
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			108,708.59	(108,708.59)
Other Capital Outlay	9300			100,298.26	(100,298.26)
Total Expenditures		49,056,547.00	49,056,547.00	46,445,940.42	2,610,606.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,416,708.00)	(4,969,435.98)	(2,356,352.15)	2,613,083.83
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		3,968.22	3,968.22	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	1,564,246.68	1,520,626.41	2,531,489.15	1,010,862.74
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		1,564,246.68	1,524,594.63	2,535,457.37	1,010,862.74
SPECIAL ITEMS _____				0.00	0.00
EXTRAORDINARY ITEMS _____				0.00	0.00
Net Change in Fund Balances		(2,852,461.32)	(3,444,841.35)	179,105.22	3,623,946.57
Fund Balances, July 1, 2024	2800	6,287,595.00	6,466,700.22	6,287,595.00	(179,105.22)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	3,435,133.68	3,021,858.87	6,466,700.22	3,444,841.35

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, 2025

	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	3,260,225.00	3,226,209.41	3,226,209.41	0.00
State Sources	3300	42,000.00	35,208.00	35,208.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X	25,000.00	18,449.15	18,449.15	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		6,000.00	8,092.47	15,077.69	6,985.22
Total Local Sources	3400	31,000.00	26,541.62	33,526.84	6,985.22
Total Revenues		3,333,225.00	3,287,959.03	3,294,944.25	6,985.22
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	4,442,100.00	4,442,100.00	3,620,376.38	821,723.62
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		4,442,100.00	4,442,100.00	3,620,376.38	821,723.62
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,108,875.00)	(1,154,140.97)	(325,432.13)	828,708.84
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			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		(1,108,875.00)	(1,154,140.97)	(325,432.13)	828,708.84
Fund Balances, July 1, 2024	2800	1,745,241.89	1,419,809.76	1,745,241.89	325,432.13
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	636,366.89	265,668.79	1,419,809.76	1,154,140.97

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	4,459,152.00	4,459,152.00	3,682,538.96	(776,613.04)
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		4,459,152.00	4,459,152.00	3,682,538.96	(776,613.04)
EXPENDITURES					
Current:					
Instruction	5000	2,685,400.00	2,546,841.57	1,991,665.80	555,175.77
Student Support Services	6100	346,924.00	485,482.43	479,628.43	5,854.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	524,078.00	524,078.00	437,350.45	86,727.55
Instructional Staff Training Services	6400	551,408.00	551,408.00	431,625.63	119,782.37
Instruction-Related Technology	6500	3,300.00	3,300.00	0.00	3,300.00
Board	7100			0.00	0.00
General Administration	7200	186,250.00	186,250.00	164,087.27	22,162.73
School Administration	7300	13,805.00	13,805.00	3,867.00	9,938.00
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	38,187.00	38,187.00	29,408.21	8,778.79
Student Transportation Services	7800	109,800.00	103,497.08	65,700.82	37,796.26
Operation of Plant	7900		6,302.92	6,302.92	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			72,902.43	(72,902.43)
Total Expenditures		4,459,152.00	4,459,152.00	3,682,538.96	776,613.04
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, 2024	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	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, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	1,895,640.22	1,895,640.22	1,872,347.63	(23,292.59)
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,895,640.22	1,895,640.22	1,872,347.63	(23,292.59)
EXPENDITURES					
Current:					
Instruction	5000	734,963.48	732,641.53	721,501.97	11,139.56
Student Support Services	6100	71,776.50	57,364.63	57,364.09	0.54
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	240.00		0.00	0.00
Instructional Staff Training Services	6400	27,134.64	16,964.85	15,626.32	1,338.53
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200	10,699.47	14,951.46	13,316.22	1,635.24
School Administration	7300	4,006.91	4,006.91	4,006.91	0.00
Facilities Acquisition and Construction	7410	395,584.44	395,584.44	0.00	395,584.44
Fiscal Services	7500	4,914.86		0.00	0.00
Food Services	7600	1,061.96		0.00	0.00
Central Services	7700	1,197.60	1,197.60	1,197.60	0.00
Student Transportation Services	7800	644,060.36	643,054.66	38,113.66	604,941.00
Operation of Plant	7900		29,874.14	0.00	29,874.14
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			378,810.67	(378,810.67)
Other Capital Outlay	9300			642,410.19	(642,410.19)
Total Expenditures		1,895,640.22	1,895,640.22	1,872,347.63	23,292.59
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, 2024	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Account Number	Special Revenue Funds	
		Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	954,169.24	954,169.24
Investments	1160	0.00	0.00
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	0.00
Due From Budgetary Funds	1141	0.00	0.00
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		954,169.24	954,169.24
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		954,169.24	954,169.24
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	0.00
Accounts Payable	2120	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00
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	0.00
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	0.00
Restricted for	2729	0.00	0.00
Restricted for	2729	954,169.24	954,169.24
Total Restricted Fund Balances	2720	954,169.24	954,169.24
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	954,169.24	954,169.24
Total Liabilities, Deferred Inflows of Resources and Fund Balances		954,169.24	954,169.24

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, 2025

	Account Number	Capital Projects Funds			
		Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	804.94	358,815.92	540,738.91	900,359.77
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	168,485.15	451,113.77	619,598.92
Due From Budgetary Funds	1141	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
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		804.94	527,301.07	991,852.68	1,519,958.69
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		804.94	527,301.07	991,852.68	1,519,958.69
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	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 Budgetary Funds	2161	0.00	0.00	0.00	0.00
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	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
Deferred Revenues	2630	0.00	0.00	72,994.00	72,994.00
Total Deferred Inflows of Resources		0.00	0.00	72,994.00	72,994.00
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	804.94	527,301.07	918,858.68	1,446,964.69
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	804.94	527,301.07	918,858.68	1,446,964.69
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	804.94	527,301.07	918,858.68	1,446,964.69
Total Liabilities, Deferred Inflows of Resources and Fund Balances		804.94	527,301.07	991,852.68	1,519,958.69

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, 2025

	Account Number	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	1,854,529.01
Investments	1160	0.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	0.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	619,598.92
Due From Budgetary Funds	1141	0.00
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		2,474,127.93
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		2,474,127.93
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	0.00
Due to Budgetary Funds	2161	0.00
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		0.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	72,994.00
Total Deferred Inflows of Resources		72,994.00
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	1,446,964.69
Restricted for _____	2729	0.00
Restricted for _____	2729	954,169.24
Total Restricted Fund Balances	2720	2,401,133.93
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	2,401,133.93
Total Liabilities, Deferred Inflows of Resources and Fund Balances		2,474,127.93

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
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2025

	Account Number	Special Revenue Funds	
		Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
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, 3414, 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, 3415, 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		1,429,474.30	1,429,474.30
Total Local Sources	3400	1,429,474.30	1,429,474.30
Total Revenues		1,429,474.30	1,429,474.30
EXPENDITURES			
Current:			
Instruction	5000	1,516,197.28	1,516,197.28
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		1,516,197.28	1,516,197.28
Excess (Deficiency) of Revenues Over (Under) Expenditures		(86,722.98)	(86,722.98)
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	0.00
Total Other Financing Sources (Uses)		0.00	0.00
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		(86,722.98)	(86,722.98)
Fund Balances, July 1, 2024	2800	1,040,892.22	1,040,892.22
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2025	2700	954,169.24	954,169.24

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, 2025

	Account Number	Capital Projects Funds			
		Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	168,667.51	42,000.00	210,667.51
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 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	448,763.93	448,763.93
Other Local Revenue		565.43	3,942.30	5,503.96	10,011.69
Total Local Sources	3400	565.43	3,942.30	454,267.89	458,775.62
Total Revenues		565.43	172,609.81	496,267.89	669,443.13
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
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	613,934.17	0.00	0.00	613,934.17
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	182.36	0.00	182.36
Other Debt Service	791	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	46,835.00	28,290.53	75,125.53
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		613,934.17	47,017.36	28,290.53	689,242.06
Excess (Deficiency) of Revenues Over (Under) Expenditures		(613,368.74)	125,592.45	467,977.36	(19,798.93)
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	(42,000.00)	(42,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	(42,000.00)	(42,000.00)
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		(613,368.74)	125,592.45	425,977.36	(61,798.93)
Fund Balances, July 1, 2024	2800	614,173.68	401,708.62	492,881.32	1,508,763.62
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	804.94	527,301.07	918,858.68	1,446,964.69

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, 2025

	Account Number	Total Nonmajor Governmental Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	210,667.51
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	448,763.93
Other Local Revenue		1,439,485.99
Total Local Sources	3400	1,888,249.92
Total Revenues		2,098,917.43
EXPENDITURES		
Current:		
Instruction	5000	1,516,197.28
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	613,934.17
Interest	720	0.00
Dues and Fees	730	182.36
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	75,125.53
Charter School Local Capital Improvement	7430	0.00
Other Capital Outlay	9300	0.00
Total Expenditures		2,205,439.34
Excess (Deficiency) of Revenues Over (Under) Expenditures		(106,521.91)
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	(42,000.00)
Total Other Financing Sources (Uses)		(42,000.00)
SPECIAL ITEMS		0.00
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances		(148,521.91)
Fund Balances, July 1, 2024	2800	2,549,655.84
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2025	2700	2,401,133.93

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2025

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Other 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		0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025

	Account Number	Self-Insurance 711	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and Cash Equivalents	1110	1,158,330.82	1,158,330.82
Investments	1160	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	0.00
Due From Insurer	1180	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00
Deposits Receivable	1210	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
Total current assets		1,158,330.82	1,158,330.82
Noncurrent assets:			
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00
Leases Receivable	1425	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00
Pension Asset	1415	0.00	0.00
Capital Assets:			
Land	1310	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00
Construction in Progress	1360	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00
Motor Vehicles	1350	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00
Property Under Leases and SBITA	1370	0.00	0.00
Accumulated Amortization	1379	0.00	0.00
Computer Software	1382	0.00	0.00
Accumulated Amortization	1389	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00
Total Capital Assets		0.00	0.00
Total noncurrent assets		0.00	0.00
Total Assets		1,158,330.82	1,158,330.82
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00
Pension	1940	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
LIABILITIES			
Current liabilities:			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	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
Estimated Unpaid Claims - Self-Insurance Program	2271	31,865.00	31,865.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00
Total current liabilities		31,865.00	31,865.00
Long-term liabilities:			
Unearned Revenues	2410	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00
Net Pension Liability	2365	0.00	0.00
Oher Long-Term Liabilities	2380	0.00	0.00
Total Long-Term Liabilities		0.00	0.00
Total Liabilities		31,865.00	31,865.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Pension	2640	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
NET POSITION			
Net Investment in Capital Assets	2770	0.00	0.00
Restricted for	2780	0.00	0.00
Unrestricted	2790	1,126,465.82	1,126,465.82
Total Net Position		1,126,465.82	1,126,465.82

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, 2025

	Account Number	Self-Insurance 711	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	3481	0.00	0.00
Charges for Sales	3482	356,814.81	356,814.81
Premium Revenue	3484	0.00	0.00
Other Operating Revenues	3489	0.00	0.00
Total Operating Revenues		356,814.81	356,814.81
OPERATING EXPENSES			
Salaries	100	0.00	0.00
Employee Benefits	200	0.00	0.00
Purchased Services	300	0.00	0.00
Energy Services	400	0.00	0.00
Materials and Supplies	500	0.00	0.00
Capital Outlay	600	0.00	0.00
Other	700	399,234.42	399,234.42
Depreciation/Amortization Expense	780	0.00	0.00
Total Operating Expenses		399,234.42	399,234.42
Operating Income (Loss)		(42,419.61)	(42,419.61)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	3430	11,541.49	11,541.49
Gifts, Grants and Bequests	3440	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00
Interest	720	0.00	0.00
Miscellaneous	790	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00
Total Nonoperating Revenues (Expenses)		11,541.49	11,541.49
Income (Loss) Before Operating Transfers		(30,878.12)	(30,878.12)
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	0.00
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Change In Net Position		(30,878.12)	(30,878.12)
Net Position, July 1, 2024	2880	1,157,343.94	1,157,343.94
Adjustments to Net Position	2896	0.00	0.00
Net Position, June 30, 2025	2780	1,126,465.82	1,126,465.82

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, 2025

	Self-Insurance 711	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	356,814.81	356,814.81
Receipts from interfund services provided	0.00	0.00
Payments to suppliers	(402,376.42)	(402,376.42)
Payments to employees	0.00	0.00
Payments for interfund services used	0.00	0.00
Other receipts (payments)	0.00	0.00
Net cash provided (used) by operating activities	(45,561.61)	(45,561.61)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Subsidies from operating grants	0.00	0.00
Transfers from other funds	0.00	0.00
Transfers to other funds	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital debt	0.00	0.00
Capital contributions	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00
Principal paid on capital debt	0.00	0.00
Interest paid on capital debt	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	0.00	0.00
Interest and dividends received	11,541.49	11,541.49
Purchase of investments	0.00	0.00
Net cash provided (used) by investing activities	11,541.49	11,541.49
Net increase (decrease) in cash and cash equivalents	(34,020.12)	(34,020.12)
Cash and cash equivalents - July 1, 2024	1,192,350.94	1,192,350.94
Cash and cash equivalents - June 30, 2025	1,158,330.82	1,158,330.82
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	(42,419.61)	(42,419.61)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation/Amortization expense	0.00	0.00
Commodities used from USDA program	0.00	0.00
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00
(Increase) decrease in inventory	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00
(Increase) decrease in pension	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00
Increase (decrease) in pension	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(3,142.00)	(3,142.00)
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00
Total adjustments	(3,142.00)	(3,142.00)
Net cash provided (used) by operating activities	(45,561.61)	(45,561.61)
Noncash investing, capital and financing activities:		
Borrowing under capital lease	0.00	0.00
Contributions of capital assets	0.00	0.00
Purchase of equipment on account	0.00	0.00
Capital asset trade-ins	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00
Commodities received through USDA program	0.00	0.00

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

BAKER COUNTY DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	24002	$ 680,567.11
National School Lunch Program	10.555	24001, 24003	2,480,302.16
Summer Food Service Program for Children	10.559	23006, 23007, 24006, 24007	64,713.21
Total Child Nutrition Cluster			3,225,582.48
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	55,587.79
Special Education Cluster			
United States Department of Education:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	1,205,773.30
Special Education - Preschool Grants	84.173	267	51,322.18
Total Special Education Cluster			1,257,095.48
Not Clustered			
United States Department of Defense			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	30,266.30
United States Department of Education			
Florida Department of Education:			
Adult Education and Family Literacy	84.002	191	242,813.87
Title I Grants to Local Educational Agencies	84.010	212	1,433,051.23
Migrant Education - State Grant Program	84.011	217	
Career and Technical Education - Basic Grants to States	84.048	161	110,636.75
Title IX, Part A - Education of Homeless Children and Youth Project	84.196	127	35,340.86
Supporting Effective Instruction State Grants	84.367	224	248,385.86
Student Support and Academic Enrichment Program	84.424	241, 242	355,214.91
Education Stabilization Fund:	84.425		
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	1,865,318.29
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund - Homeless Children & Youth Fund	COVID-19, 84.425W	122	7,029.34
Total Education Stabilization Fund	84.425		1,872,347.63
Total United States Department of Education			4,297,791.11
Total Expenditures of Federal Awards			$ 8,866,323.16

Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Baker County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2025. 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 $281,123.89 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. 9.5

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Agreement with Nancy Davie, Psy. D., LMHC to Provide Mental Health Support Services to Baker County School Board Employees from July 1, 2025 - June 30, 2026. Funding Source: General

ATTACHMENTS:
10.06.2025 Approval of the Agreement with Nancy Davie, Psy. D., LMHC for 25-26_A.Schmitges.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Exceptional Student Education
and Student Services
420 South 8th Street
Macclenny, FL 3206
(904) 259-7825
www.bakerk12.org
Wyatt Milton, Superintendent

Sept. 17, 2025

Wyatt Milton, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton,

I would like to request School Board approval for Mental Health Support Services between the Baker County School District and Nancy Davie, Psy.D, LMHC. This agreement will provide mental health services for Baker County School Board employees from July 1, 2025 through June 30, 2026. The funding source will be General.

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

Warm Regards,

Alice Schmitges, Director
Exceptional Student Education/Student Services

AS:cm

AGREEMENT: MENTAL HEALTH SUPPORT SERVICES

This Agreement is made by and between Baker County School Board, 392 South Blvd. East, Macclenny, Florida 32063 (the "District") and Nancy E. Davie, Inc., 117 South Fifth Street, P.O. Box 748, Macclenny, Florida 32063, (the "Company"), for a period of July 01, 2025– June 30, 2026 its successors and assigns both the Company and the District are parties to this Agreement (the "Parties").

WITNESSETH:

WHEREAS the District desires a contractor capable of providing mental health services for employees of the Baker County School Board.

Now, therefore, in consideration of the foregoing, and intending to be legally bound, the parties hereby agree to the following:

EACH OF THE PARTIES AGREES THAT:

1. This agreement shall incorporate the following terms and conditions.
    a. Payment: Per Baker County School Board Accounts Payable Schedule will be provided to the company.
    b. Pricing of Services: Mental Health Assessment for employees at $150.00 per hour.
    c. Mental Health Counseling for employees at $125.00 per hour. (Maximum 3 visits)
    d. Schedule of Services: Mental Health Counselors' schedules shall be designed to maximize efficiencies. All referrals must be preapproved by the Director of ESE/Student Services. Initially, the Mental Health Counselor will be available for appointments on an as needed basis with a follow-up agreed upon treatment plan. An agreed upon treatment plan should be approved after initial evaluation by contacting the Director ESE/Student Services.

2. Scope of Services to include:
    a. Individual counseling.
    b. Therapist is requested to coordinate care with an agreed upon time.

3. The primary contacts for the day-to-day operations of this contract shall be:
    a. For the Contractor: Nancy Davie, Psy.D, LMHC
    b. For the District: Director of ESE/Student Services, Baker County School Board

4. Key representatives of the Parties shall convene from time to time to review the effectiveness of this Agreement and make any appropriate changes as mutually agreed in the manner stipulated by this Agreement.

ADMINISTRATIVE

TERM OF AGREEMENT: This Agreement is on an as needed basis and shall commence for a period of July 01, 2025 through June 30, 2026. MODIFICATION OF AGREEMENT: Modification of this agreement shall be made only by the consent of the parties. Such shall be made with the same formalities as were followed in this agreement and shall include a written document setting forth the modifications, signed by all parties.

TERMINATION OF AGREEMENT: In the event this agreement needs to be terminated by either Party, a thirty (30) day notification shall be given by written notice by either party.

APPLICABLE LAW: The laws of the State of Florida shall govern this agreement.

SIGNATURE OF PARTIES TO THIS AGREEMENT: The Parties acknowledge their acceptance and the execution of this Agreement by their signatures below:

District:

Baker County Public Schools

_____

Director ESE/Student Services

_____

Superintendent
Baker County School Board

_____

Chairperson
Baker County School Board

Date: _____

Company:

Nancy E. Davie, Inc.

_____

Nancy Davie, PSY.D, LMHC
Director

Date: _____

State of Florida

Affidavit Regarding the Use of Coercion for Labor and Services

Nongovernmental Entity's Name:_____

Nongovernmental Entity's FEIN: _____

Authorized Representative Name and Title:_____

Address:_____

City:_____State:_____ZIP:_____

Phone Number: _____

Email Address: _____

Section 787.06(13), Florida Statutes, requires all nongovernmental entities executing, renewing, or extending a contract with a governmental entity to provide an affidavit signed by an officer or representative of the nongovernmental entity under penalty of perjury that the nongovernmental entity does not use coercion for labor or services as defined in that statute. The Baker County School Board is a governmental entity for purposes of this statute.

As the person authorized to sign on behalf of the company above, I certify that the company identified does not:

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of s. 893.03 to any person for the purpose of exploitation of that person.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

By: _____

AUTHORIZED SIGNATURE

Print Name and Title:_____

Date:_____

EXHIBIT "A"

This Addendum and the following modifications ("Addendum") are hereby incorporated into the attached Agreement, and shall be binding on the signatory Parties. To the extent any terms and conditions between the Agreement and this Addendum conflict, the Addendum's terms and conditions shall supersede any conflicting terms and conditions of the Agreement, and the terms and conditions of the Addendum shall be binding and shall be controlling on the Parties.

Section I.

A. All references to "Contractor" herein shall be deemed to refer to the party(ies) who have entered into the agreement with the Baker County School Board ("Board") to which this attachment is affixed.

B. The terms contained herein shall prevail over any contrary or incompatible term within the attached agreement.

Section II.

A. **Level II Background Check** – Any individual providing services under this agreement who will (1) be at a school when students are present; (2) have direct contact with students; or (3) have access to or control of school funds shall have a Level II background check submitted through the Board. The Contractor shall be required to pay for all costs of the background reports. If it is discovered during the period of the agreement that Contractor substituted an unapproved individual for an approved individual for purposes of this agreement, then the agreement may be cancelled immediately by Board.

Section III.

A. **Indemnification -** The Board shall indemnify and hold harmless Contractor from and against any and all claims, suits, actions, damages, or causes of action arising out of the negligent acts of the Board or its employees arising out of or in connection with the provisions of this agreement, up to the limits on liability prescribed in Section 768.28, Florida Statutes, including $200,000.00 per claimant and $300,000.00 per occurrence. Contractor agrees to indemnify and hold harmless the Board and its employees from and against any and all liability or claims for damages of any kind whatsoever resulting from negligent acts, intentional acts, or failure to act on the part of Contractor arising out of or in connection with the provisions of this agreement.

B. **Sovereign Immunity** – Except for as expressly provided in this agreement and Section 768.28, Florida Statutes, the Board does not waive its sovereign immunity.

Section IV.

A. **Governing Law and Venue -** This agreement shall be governed by and construed in accordance with the laws of the State of Florida. The parties agree that the county and circuit courts in the Eighth Judicial Circuit, Baker County, Florida and the United States District Court for the Middle District of Florida – Jacksonville Division shall have exclusive jurisdiction to enforce the terms of this agreement. Venue for any disputes shall exclusively lie in the state and federal courts for Baker County, Florida**.**

Section V.

A. Public Records – To the extent applicable to Contractor, Contractor shall comply with the requirements of Florida's Public Records law. In accordance with Section 119.0701, Florida Statutes, Contractor shall:

1. Keep and maintain public records required by the Board to perform the service.

2. Upon request from the Board's custodian of public records, provide the Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided under Florida's Public Records law or as otherwise provided by law.

3. 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 Contractor does not transfer the records to the Board.

4. Upon completion of the agreement, transfer, at no cost, to the Board all public records in possession of the Contractor or keep and maintain public records required by the Board to perform the service. If the Contractor transfers all public records to the Board upon completion of the agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of this agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Board, upon request from the Board's custodian of public records, in a format that is compatible with the information technology systems of the Board.

5. **If Contractor has questions regarding the application of Chapter 119, Florida Statutes, to Contractor's duty to provide public records relating to this Contract, Contractor shall contact the Custodian of Public Records at:**

   Felicia D. Raulerson
   Executive Secretary
   Baker County School Board
   270 South Boulevard East
   Macclenny, FL 32063
   (904) 259-0401
   felicia.raulerson@bakerk12.org

6. In the event the Board must initiate litigation against Contractor in order to enforce compliance with Chapter 119, Florida Statutes, or in the event of litigation filed against the Board because Contractor failed to provide access to public records responsive to a public record request, the public 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.

Section VI.

A. **E-Verify** – To the extent Section 448.095, Florida Statutes, applies to Contractor, Contractor 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.

1. Subcontractors

(i) 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.

(ii) Subcontractors shall provide Contractor 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) Contractor shall provide a copy of such affidavit to the Board upon receipt and shall maintain a copy for the duration of the agreement.

B. Contractor must provide evidence of compliance with Section 448.095, Florida Statutes, by the date of execution of this agreement. Evidence may consist of, but is not limited to, providing notice of Contractor's E-Verify number.

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

Section VII.

A. **Affidavit Regarding the Use of Coercion for Labor and Services** – If Contractor is not a governmental entity, then Contractor shall execute the Board's "**Affidavit Regarding the Use of Coercion for Labor and Services"** and provide a copy to the Board no later than the time of execution of the agreement by the Contractor.

Section VIII.

A. **Force Majeure** - Except for payment of sums due, neither party shall be liable to the other nor deemed in default under this agreement if and to the extent that such party's performance under this agreement is render impossible, impractical, or prevented by reason of force majeure. For purposes of this agreement, the term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without fault or negligence on behalf of either party. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the agreement's term.

Section IX.

A. **Student Data** - If Contractor meets the definition of "Operator" in Section 1006.1494, Florida Statutes, then the parties shall enter into a Data Privacy Agreement prior to any "Covered Information," as defined in Section 1006.1494, Florida Statutes, being provided to Contractor.

Section X.

A. **Federally Funded Agreement** – If this agreement is paid by the Board using federal funds, then the terms contained in the attached "Baker County School Board Federal Contract Addendum," based off of the requirements of 2 Code of Federal Regulations 200, Title 2, shall govern this agreement.

_____

Signature of Authorized Contractor Representative

_____

Date

AGENDA ITEM NO. 9.6

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Travel F.S. 1001.39
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of Board Members' Travel for the FSBA / FADSS Joint Conference in Tampa, Florida on December 2 - December 5, 2025: Tiffany McInarnay, Amanda Hodges, Jack Baker Jr, Clayton Lyons, & Mandi Canaday.

ATTACHMENTS:
10.06.2025 Approval of Board Member Travel_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Office of the Superintendent
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

October 6, 2025

This letter is to request Board approval of the travel for the following School Board Members to attend the FSBA/FADSS 80th Annual Joint Conference to be held at the Grand Hyatt Tampa Bay in Tampa, Florida on December 2 – 5, 2025, for the purpose of official school district business. The travel complies with the rules of the State Board of Education and are in accordance with F.S. 1001.39.

Tiffany McInarnay
Jack Baker, Jr.
Clayton Lyons
Mandi Canaday
Amanda Hodges

Thank you,

Wyatt Milton
Superintendent of School

WM/fdr

AGENDA ITEM NO. 9.7

Item Cover Page

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

DATE: October 6, 2025

SUBMITTED BY: Alice Schmitges - (259-0444)

ITEM TYPE: Agreement

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

SUBJECT: Approval of the Data Sharing Agreement with SameGoal, Inc.

ATTACHMENTS:
10.06.2025 Approval of the 2025-2026 DSA with SameGoal, Inc._A.Schmitges.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Exceptional Student Education
and Student Services
420 South 8th Street
Macclenny, FL 32063
(904) 259-7825
www.bakerk12.org

Wyatt Milton, Superintendent

September 24, 2025

Wyatt Milton, Superintendent
Baker County School District
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton:

I would like to request School Board approval for the attached Agreement between the Baker County School District and SameGoal, Incorporated. With approval, this agreement will provide our district with a
This agreement will begin on July 1, 2025 and continue through June 30, 2026. These services will be General funded through special education with a maximum of 10 hours a month.

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

Sincerely,

Alice Schmitges, Director
Exceptional Student Education and
Student Services

AS:cm

SameGoal, Inc
3401 Enterprise Parkway, Ste 340
Beachwood, OH 44122

Baker County School District
392 South Blvd East
Macclenny, FL 32063

Baker County School District Board:

After meeting with the Baker County ESE team last school year, and jointly customizing the software throughout the 2025 summer, Baker County ESE team plans to implement, train and begin using SameGoal this 2025-26 school year, with an initial administrative training planned for Sept 29, 2025.

SameGoal partners and integrates with the following district systems:

- Skyward
- Classlink
- TestHound

This board packet includes the following for board approval:

- Student Data Privacy Agreement
- Data Sharing Agreement for TestHound

SameGoal is a modern web-based documentation, management and compliance software platform for Special Programs, including:

- Exceptional Student Education (ESE) - Special Education & Gifted Education
- Section 504

As a company, SameGoal:

- Boasts a 99%+ annual customer retention rate
- Serves 1100+ districts/LEAs nationally
- Customers encompass a diverse base of local education agencies, including large public districts and state agencies (e.g. statewide departments of rehabilitation & youth services)

We look forward to working with the Baker County School District ESE team!

Warmly,



Elizabeth Surfus

Andrew Hochhaus
Chief Executive Officer
888-726-3462 x901
ahochhaus@samegoal.com

Elizabeth Surfus
Chief Product Officer
888-726-3462 x900
esurfus@samegoal.com

Caitlin Vandenhouten
Community Engagement Coordinator
888-726-3462 x910
cvandenhouten@samegoal.com

STANDARD STUDENT DATA PRIVACY AGREEMENT

(Florida National Data Privacy Agreement (NDPA) Standard VERSION 2)

Baker County School Board

And

SameGoal, Inc

Version 2

Authored by Members of the Student Data Privacy Consortium (SDPC) &

Mark Williams, Fagen, Friedman & Fulfrost LLP

© Access 4 Learning (A4L) Community. All Rights Reserved.

This document may only be used by A4L Community members and may not be altered in any substantive manner.

This Student Data Privacy Agreement ("DPA") is entered into on the date of full execution (the "Effective Date") and is entered into by and between:

[Baker County School Board],

located at [392 South Blvd East, Macclenny, Florida, 32063] (the "LEA")

and

[SameGoal, Inc],

located at [3401 Enterprise Parkway, Suite 340, Beachwood, OH 44122] (the "Provider").

PREAMBLE

WHEREAS, the Provider is providing educational or digital Services, as defined in Exhibit "A", to LEA, which Services may include: (a) cloud-based Services for the digital storage, management, and retrieval of pupil records; and/or (b) digital educational software that authorizes Provider to access, store, and use pupil records; and

WHEREAS, the Provider and LEA have entered into a Service Agreement (as defined herein), to provide certain Services to the LEA as set forth in the Service Agreement, and this DPA (collectively the "Agreement"),

WHEREAS, the Provider and LEA recognize the need to protect personally identifiable student information and other regulated data exchanged between them as required by applicable laws and regulations, such as the Family Educational Rights and Privacy Act ("FERPA") at 20 U.S.C. 1232g (34 C.F.R. Part 99); the Protection of Pupil Rights Amendment ("PPRA") at 20 U.S.C. 1232h; and the Children's Online Privacy Protection Act ("COPPA") at 15 U.S.C. 6501-6506 (16 C.F.R. Part 312),

WHEREAS, the Provider and LEA desire to enter into this DPA for the purpose of establishing their respective obligations and duties in order to comply with applicable laws and regulations.

NOW THEREFORE, for good and valuable consideration, LEA and Provider agree as follows:

General Offer of Privacy Terms.
The Provider has signed Exhibit "E" to the SDPC Standard Clauses, otherwise known as "General Offer of Privacy Terms" enabling other LEAs to enter into the same terms of this DPA with Provider.

Special Provisions. (Check if Required)

[X] If checked, the Supplemental State Terms attached hereto as Exhibit "G" are hereby incorporated by reference into this DPA in their entirety.

If the Parties desire to change any terms, use the 'Vendor-Specific' Agreement or 'District-Modified' Agreement.

© Access 4 Learning (A4L) Community. All Rights Reserved.

The **designated representative for the LEA** for this DPA is:

Name: Tiffany McInarnay Title: Chairperson - District 1

Address: 392 South Blvd East, Macclenny, Florida, 32063

Phone: 904-259-6251 Email: schoolboard@bakerk12.org

The **designated representative for the Provider** for this DPA is:

Name: Andrew Hochhaus Title: CEO

Address: 3401 Enterprise Parkway, Suite 340, Beachwood, OH 44122

Phone: 888-726-3462 Email: legal@samegoal.com

IN WITNESS WHEREOF, LEA and Provider execute this DPA as of the Effective Date.

LEA: [Baker County School Board]

Signed By: Date:

Printed Name: Tiffany McInarnay Title/Position: Chairperson - District 1

PROVIDER: [SameGoal, Inc]

Signed By: Date: 9/11/25

Printed Name: Andrew Hochhaus Title/Position: CEO

Each Party is responsible to promptly notify the other Party of changes to the notice information.

Notices to Provider

[SameGoal, Inc]
[Legal Team]
[3401 Enterprise Parkway, Suite 340, Beachwood, OH 44122]
[legal@samegoal.com]

Notices to LEA

[Baker County School Board]
[ ]
[392 South Blvd East, Macclenny, Florida, 32063]
[studentdataprivacy@bakerk12.org]

With a copy to (if provided):

[Sniffen & Spellman, P.A., Terry J. Harmo]
[123 North Monroe Street Tallahassee, FL 32301]
[tharmon@sniffenlaw.com]

With a copy to (if provided):

[LEA Legal Counsel]
[LEA Legal Counsel Postal Address]
[LEA Legal Email Address]

Security Notices to Provider (Required per Section 5.3)

[SameGoal, Inc]
[Security Team]
[3401 Enterprise Parkway, Suite 340, Beachwood, OH 44122]
[security@samegoal.com]

Security Notices to LEA (Required per Section 5.3)

[Tyler S. Brim]
[Systems Support Specialist]
[392 South Blvd East, Macclenny, Florida, 32063]
[studentdataprivacy@bakerk12.org]

© Access 4 Learning (A4L) Community. All Rights Reserved.

STANDARD CLAUSES

ARTICLE I: PURPOSE AND SCOPE

1.1 Purpose of DPA.

The purpose of this DPA is to describe the duties and responsibilities to protect Student Data including compliance with all applicable federal and state privacy laws, rules, and regulations, all as may be amended from time to time. In performing the Services, the Provider shall be considered a School Official with a legitimate educational interest, and performing Services otherwise provided by the LEA. With respect to its use and maintenance of Student Data, Provider shall be under the direct control and supervision of the LEA as set forth in this DPA and the Service Agreement.

1.2 Description of Products and Services.

A description of all products and services covered by the Agreement, and information specific to this DPA, are listed in Exhibit "A". If a Provider needs to update any information on Exhibit "A" (such as updating with new provided services), they may do so by completing the Addendum template provided by the A4L Community and sending a copy to the LEA.

Provider may add or delete products or services subject to this DPA under the following circumstances:

1. Deleted products or services: The products or services have been discontinued and are no longer available from the Provider.
2. Added products or services: The added products or services are either:
    a. a direct replacement, or substantially equivalent to the original products or services listed in the DPA, or
    b. the added products or services result in enriched new or enhanced capabilities, new modules, technology advancements and or service categories relating to the listed products or services that Provider did not have at the time the DPA was signed.

If an added product or service requires additional Data Elements, Provider must complete the relevant portion of the Addendum template to update Exhibit "B".

Provider may not make any change to Exhibit "A" via an Addendum, except adding or deleting products or services. LEA is under no obligation to acquire added products or services, and has no ability under the DPA to prevent deletion of products or services. Subject to the limitations in this section, an Addendum is automatically incorporated into this DPA when LEA is notified by Provider, in accordance with the notification provisions of this DPA, of the Addendum's existence and contents.

1.3 Student Data to Be Provided.

In order to perform the services, the Provider shall process Student Data as identified by the Provider in the Schedule of Data, attached hereto as Exhibit "B". Student Data may be provided by the LEA or created by students, as set forth fully in the definition of Student Data in Exhibit "C". If a Provider needs to update any information on Exhibit "B", they may do so by completing the Addendum template provided by the A4L Community and sending a copy to the LEA.

Provider may delete data elements from Exhibit "B" if they are no longer used by the Provider.

© Access 4 Learning (A4L) Community. All Rights Reserved.

Provider must add data elements to Exhibit "B", when a material change has occurred, regardless of whether the added data elements are either one of the following:

1. used to better deliver the original products or services listed in the DPA, or
2. used to deliver added products or services that result in new or enhanced capabilities, new modules, technology advancements and or service categories relating to the listed products or services that Provider did not have at the time the DPA was signed. Such new products or services must be designated in the Addendum template as changes to Exhibit "A".

The Provider must notify the LEA, in accordance with the notification provisions of this DPA, of the existence and contents of an Addendum modifying Exhibit "B". The LEA will have thirty (30) days from receipt to object to the Addendum. If no written objection is received it will become incorporated into the DPA between the parties.

1.4 DPA Definitions.

Capitalized terms used in this DPA shall have the meanings set forth in Exhibit "C". With respect to the treatment of Student Data, in the event of a conflict, definitions used in this DPA shall prevail over terms used in any other writing, including, but not limited to, the Service Agreement.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

2.1 Student Data Property of LEA.

As between LEA and Provider, all Student Data processed by the Provider, or created by students (as set forth fully in the definition of Student Data in Exhibit "C"), pursuant to the Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data processed by the Provider, including any modifications or additions or any portion thereof from any source, are also subject to the provisions of this DPA in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement, shall remain the exclusive property of the LEA.

2.2 Parent, Legal Guardian and Student Access.

The LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student (as defined in FERPA) may review Student Data and request deletion or modification, and request delivery of a copy of the Student Data. In support of this, the Provider shall establish reasonable procedures by which the LEA may access, and correct if necessary, Education Records and/or Student Data, and make a copy of the data available to the LEA or (at the LEA's direction) to the parent, legal guardian or eligible student directly. If the LEA is not able to review or update the Student Data itself, Provider shall respond in a reasonably timely manner (and no later than thirty (30) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent, legal guardian or student, whichever is sooner) to the LEA's request for Student Data held by the Provider to view or correct as necessary.

In the event that a parent or legal guardian of a student or eligible student contacts the Provider to correct, delete, review or request delivery of a copy of any of the Student Data collected by or generated through the Services, the Provider shall refer that person to the LEA, who will follow the necessary and proper procedures regarding

© Access 4 Learning (A4L) Community. All Rights Reserved.

the requested information. In the event that any person other than those listed contacts the Provider about any Student Data, the Provider shall refer that person to the LEA, except as provided in Section 4.4.

2.2.1 This NDPA does not impede the ability of students to download, export, or otherwise save or maintain their own Student Generated Content directly from Provider or for Provider to provide a mechanism for such download, export, transfer or saving to students, or the student's parent or legal guardian. Nor does it impede the ability of Providers to offer LEAs features to allow such ability.

2.2.2 In the event that Student Generated Content is transferred to the control of the student, parent or legal guardian, the copy of such Student Generated Content that is in the control of such person is no longer considered Student Data.

2.3 Subprocessors.

Provider shall enter into a Subprocessor Agreement with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA. Every Subprocessor Agreement must provide that the Subprocessor will not Sell the Student Data. The terms of a Subprocessor Agreement shall not be materially modified by the Subprocessor unless notice is provided to the Provider.

ARTICLE III: DUTIES OF LEA

3.1 Provide Data in Compliance with Applicable Laws.

LEA shall use the Services and provide Student Data in compliance with all applicable federal and state privacy laws, rules, and regulations, all as may be amended from time to time.

3.2 Annual Notification of Rights.

If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a School Official and what constitutes a legitimate educational interest in its annual notification of rights.

3.3 Reasonable Precautions.

LEA shall employ administrative, physical, and technical safeguards designed to protect usernames, passwords, and any other means of gaining access to the Services and/or hosted Student Data from unauthorized access, disclosure, or acquisition by an unauthorized person.

3.4 Unauthorized Access Notification and Assistance.

LEA shall notify Provider within seventy-two (72) hours of any confirmed Data Breach to the Services, LEA's account or any Student Data that poses a privacy or security risk. If requested by Provider, LEA will provide reasonable assistance to Provider in any efforts by Provider to investigate and respond to such Data Breach.

© Access 4 Learning (A4L) Community. All Rights Reserved.

ARTICLE IV: DUTIES OF PROVIDER

4.1 Privacy and Security Compliance.

The Provider shall comply with all laws and regulations applicable to Provider's protection of Student Data privacy and security, and at the direction of the LEA shall cooperate with any state or federal government initiated audit of the LEA's use of the Services.

4.2 Authorized Use.

The Student Data processed pursuant to the Services shall be used by the Provider for no purpose other than performing the Services outlined in Exhibit "A", or as instructed by the LEA.

4.3 Provider Employee Obligation.

Provider shall require all of Provider's employees who have access to Student Data to comply with all applicable provisions of this DPA with respect to the Student Data shared under the Service Agreement. Provider agrees to require and maintain an appropriate confidentiality agreement from each employee with access to Student Data pursuant to the Service Agreement.

4.4 No Disclosure.

Provider acknowledges and agrees that it shall not sell or disclose any Student Data or any portion thereof, including without limitation, user content or other non-public information and/or personally identifiable information contained in the Student Data.

4.4.1 Exceptions to No Disclosure.

4.4.1.1 This prohibition against disclosure will not apply to Student Data where disclosure is directed or permitted by the LEA or this DPA.

4.4.1.2 The provision to not sell Student Data shall not apply to a Change of Control.

4.4.1.3 This prohibition against disclosure shall not apply to Student Data disclosed pursuant to a judicial order or lawfully issued subpoena or warrant.

4.4.1.4 This prohibition against disclosure shall not apply to Student Data disclosed to Subprocessors performing Services on behalf of the Provider pursuant to this DPA.

4.4.1.5 Should law enforcement or other government entities ("Requesting Party(ies)") provide a judicial order or lawfully issued subpoena or warrant to the Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party.

4.4.1.6 Notification under 4.4.1.5 is not required if the judicial order or lawfully issued subpoena or warrant states not to inform the LEA of the request.

4.4.1.7 Should the LEA be presented with a judicial order or lawfully issued subpoena or warrant to disclose Student Generated Content or other Student Data, the Provider shall cooperate with the LEA in delivering such data.

© Access 4 Learning (A4L) Community. All Rights Reserved.

4.4.1.8 This prohibition against disclosure shall not apply to LEA-authorized users of the Services, which may include parents and legal guardians.

4.4.1.9 This prohibition against disclosure shall not apply to protect the safety of users or others, if and only if, an LEA employee who has specifically been authorized to declare a health or safety emergency has done so and all requirements under 34 CFR §§ 99.31(a)(10) and 99.36 have been fulfilled by the LEA.

4.4.1.10 This prohibition against disclosure shall not apply to protect the integrity or security of the Service, where such disclosure is made to a Subprocessor engaged by Provider for the specific purpose of investigating a potential Data Breach as set forth in 5.4.

4.5 De-Identified Data

Provider agrees not to attempt to re-identify De-Identified Student Data without the written direction of the LEA. De-Identified Student Data may be used by the Provider for those purposes allowed under applicable laws, for the purposes allowed for the processing of Student Data under this DPA, as well as the following purposes: (1) assisting the LEA or other governmental agencies in conducting research and other studies; (2) research, development, and improvement of the Provider's educational sites, Services, or applications, and to demonstrate the effectiveness of the Services; and (3) for adaptive learning purpose and for customized student learning. Provider's use of De-Identified Student Data shall survive termination of this DPA or any request by LEA to return or dispose of Student Data. Except for Subprocessors, Provider agrees not to transfer De-identified Student Data to any third party unless the transfer is expressly directed or permitted by the LEA or this DPA. Such Subprocessors must be subject to equivalent terms of the DPA including this one. Prior to publishing any document that names the LEA, the Provider shall obtain the LEA's written approval of the manner in which De-Identified Student Data is presented. If Provider chooses to create De-Identified Data, its process must comply with either NIST de-identification standards or US Department of Education guidance on de-identification.

4.6 Disposition of Data.

Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree.

If the Provider has a standard retention and destruction schedule, that schedule shall apply to Student Data as long as this DPA is active. The Provider's practice relating to retention and disposition of Student Data shall be provided to the LEA upon request.

At the termination of this DPA, the Provider shall, unless directed otherwise by the LEA, dispose of, or delete Student Data obtained by the Provider under the Agreement within sixty (60) days of termination (unless otherwise required by law). If the Agreement has lapsed or is not terminated, the Student Data shall be deleted when directed or permitted by the LEA, according to Provider's standard destruction schedule, or as otherwise required by law. The LEA may provide the Provider with special instructions for the disposition of the Student Data, by transmitting to Provider Exhibit "D", attached hereto. The duty of the Provider to dispose of or delete Student Data shall not extend to De-Identified Data or to Student-Generated Content that has been transferred or kept pursuant to Section 2.2.2.

© Access 4 Learning (A4L) Community. All Rights Reserved.

4.7 Advertising Limits.

Provider is prohibited from using, disclosing, or selling Student Data to (a) inform, influence, or enable Targeted Advertising; (b) develop a profile of a student, family member/guardian or group, for any purpose other than providing the Service to LEA; or (c) for any commercial purpose other than to provide the Service to the LEA, or as authorized by the LEA or the parent/guardian. Targeted Advertising is strictly prohibited. However, this section does not prohibit Provider from using Student Data (i) for adaptive learning or customized student learning (including generating personalized learning recommendations); or (ii) to make product recommendations to account holders that are not considered Targeted Advertising (this exception does not apply where the Provider is relying on the LEA to provide consent on behalf of the parent under COPPA); or (iii) to notify account holders about new education product updates, features, or Services that are not considered Targeted Advertising or from otherwise using Student Data as permitted in this DPA and its accompanying exhibits.

Before making product recommendations under section (ii) above, Provider must disclose the existence of those recommendations to LEA in writing, in sufficient detail that LEA can fulfill any obligations under applicable law (e.g. PPRA).

ARTICLE V: DATA SECURITY AND BREACH PROVISIONS

5.1 Data Storage.

If Student Data is stored outside the United States, Provider will provide a list of Countries where data is stored, in Exhibit “B”.

5.2 Security Audits.

Provider will conduct a security audit or assessment no less than once per year, and upon a Data Breach. Upon 10 days’ notice and execution of confidentiality agreement, Provider will provide the LEA with a copy of the audit report, subject to reasonable and appropriate redaction.

5.3 Data Security.

The Provider agrees to utilize administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security of Student Data. The Provider shall implement an adequate Cybersecurity Framework that incorporates one or more of the nationally or internationally recognized standards set forth in Exhibit “F”. Additionally, Provider may choose to further detail its security programs and measures in Exhibit “F”. Provider shall provide, in the Preamble to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.

5.4 Data Breach.

In the event that Provider confirms a Data Breach, the Provider shall provide notification to LEA within seventy-two (72) hours of confirmation of the Data Breach, unless notification within these time limits would disrupt investigation of the Data Breach by law enforcement. In such an event, notification shall be made within a reasonable time after the Data Breach. Provider shall follow the following process:

© Access 4 Learning (A4L) Community. All Rights Reserved.

(1) The Data Breach notification described above shall include, at a minimum, the following information to the extent known by the Provider and as it becomes available:

(a) The name and contact information of the Provider subject to this section,
(b) the date of the notice,
(c) the date of the Data Breach, the estimated date of the Data Breach, or the date range within which the Data Breach occurred,
(d) Whether the notification was delayed as a result of a law enforcement investigation, if legally permissible to share that information,
(e) A general description of the Data Breach, if that information is possible to determine at the time the notice is provided,
(f) A description of the Student Data reasonably believed to have been the subject of the Data Breach; and
(g) Identification of impacted individuals.

(2) Provider agrees to adhere to all applicable federal and state laws with respect to a Data Breach related to the Student Data, including any required responsibilities and procedures for notification and mitigation of any such Data Breach.

(3) Provider further acknowledges and agrees to have a written Data Breach response plan that is consistent with applicable industry standards and federal and state law for responding to a Data Breach, involving Student Data and agrees to provide LEA, upon reasonable written request, with a summary of said written Data Breach response plan.

(4) LEA shall provide notice and facts surrounding the Data Breach to the affected students, parents, or guardians.

(5) In the event of a Data Breach originating from LEA's use of the Service or otherwise a result of LEA's actions or inactions, Provider shall reasonably cooperate with LEA to the extent necessary to expeditiously secure Student Data and may request costs incurred as a result of such Data Breach.

© Access 4 Learning (A4L) Community. All Rights Reserved.

CONTRACT TERMS

Term and Termination. In the event that either Party seeks to terminate this DPA, they may do so by written notice if the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any Service Agreement or contract if the other party breaches any terms of this DPA. This DPA shall stay in effect for as long as the Provider retains the Student Data, as set forth in section Article IV, Section 4.6. In the case of a "Change of Control" the LEA has the authority to terminate the DPA if it reasonably believes that the successor cannot uphold the terms and conditions herein or having a contract with the successor would violate the LEA's policies or state or federal law.

Data Disposition on Service Agreement Termination. If the Service Agreement is terminated, the Provider shall dispose of all of LEA's Student Data pursuant to Article IV, Section 4.6 of the Standard Clauses.

Notices. All notices or other communication required or permitted to be given hereunder must be made in writing and may be given via e-mail transmission, or first-class mail, or mutually agreed upon method sent to the designated representatives documented in the Preamble.

Priority of Agreements. This DPA shall govern the treatment of Student Data in order to comply with the privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. With respect to the treatment of Student Data only, in the event there is conflict between the terms of the DPA and the Service Agreement, Terms of Service, Privacy Policies, or with any other bid/RFP, license agreement, or writing, the terms of this DPA shall apply and take precedence. In the event of a conflict between Exhibit "H", the SDPC Standard Clauses, and/or the Supplemental State Terms in Exhibit "G", Exhibit "H" will control, followed by Exhibit "G". Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.

Entire Agreement. This DPA and the Service Agreement ("the Agreement") constitute the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties.

Severability. Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the Parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.

Governing Law; Venue and Jurisdiction. This DPA will be governed by and construed in accordance with the laws of the state of the LEA, without regard to conflicts of law principles. Each party consents and submits to the sole and exclusive jurisdiction to the state and federal courts for the county of the LEA for any dispute arising out of or relating to this DPA or the transactions contemplated hereby.

Successors Bound. This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a Change of Control. In the event of a Change of Control, the Provider shall provide written notice to the LEA no later than sixty (60) days after the closing date of such Change of Control. Such notice shall include

© Access 4 Learning (A4L) Community. All Rights Reserved.

a written, signed assurance that the successor will assume the obligations of the DPA and any obligations with respect to Student Data within the Service Agreement.

Authority. Each signatory confirms they are authorized to bind their institution to this DPA in its entirety.

Waiver. No delay or omission by either party to exercise any right here under shall be construed as a waiver of any such right and both parties reserve the right to exercise any such right from time to time, as often as may be deemed expedient.

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT A: PRODUCTS AND SERVICES

This DPA covers access to and use of [SameGoal, Inc]'s existing Services that collect, process, or transmit Student Data, as identified below:

SameGoal is a web-based documentation, management and compliance platform for Special Programs.

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT B: SCHEDULE OF STUDENT DATA

All Data Elements identified in this Exhibit are correct at time of signature.

Data Elements Collected by Product (required and optional):

Category of Data / Data Elements	Same Goal	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name
Application Technology MetaData							
IP Addresses of users, use of cookies, etc.	R						
Other application technology metadata	R						
If 'Other' checked, please specify below checked box:	browser user agent, timestamps						
Application Use Statistics							
Meta data on user interaction with application	R						
Assessment							
Standardized test scores	O						
Observation data	O						
Voice recordings	O						
Other assessment data	O						
If 'Other' checked, please specify below checked box:	Evaluation data for eligibility in Special Programs,progress reporting data, local/LEA assessment						
Attendance							
Student school (daily) attendance data	O						

© Access 4 Learning (A4L) Community. All Rights Reserved.

Category of Data / Data Elements	Same Goal	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name
Student class attendance data	O						
Communication							
Online communication captured (emails, blog entries)	R						
Conduct							
Conduct or behavioral data	O						
Demographics							
Data of birth	R						
Place of birth	O						
Gender	R						
Ethnicity or race	O						
Language information (native, or primary language spoken by student)	O						
Other demographic information	O						
If 'Other' checked, please specify below checked box:	Address, home phone, Medicaid ID, SSN, State Reporting ID, SIS Internal ID, enrollments						
Enrollment							
Student school enrollment	R						
Student grade level	R						
Homeroom	O						
Guidance counselor	O						
Specific curriculum programs	O						
Year of graduation	O						

© Access 4 Learning (A4L) Community. All Rights Reserved.

Category of Data / Data Elements	Same Goal	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name
Other enrollment information							
If 'Other' checked, please specify below checked box:							
Parent/Guardian Contact Information							
Address	O						
Email	O						
Phone	O						
Parent/Guardian ID							
Parent ID number (created to link parents to students)	R						
Parent/Guardian Name							
First and/or last	R						
Schedule							
Student scheduled courses	O						
Teacher names	O						
Special Indicator							
English language learner information	O						
Low-income status	O						
Medical alerts/health data	O						
Student disability information	O						
Specialized education Services (IEP or 504)	O						
Living situations (homeless/foster care)	O						
Other indicator information	O						

© Access 4 Learning (A4L) Community. All Rights Reserved.

Category of Data / Data Elements	Same Goal	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name	Enter product(s) name
If 'Other' checked, please specify below checked box:	Demographic information requested by LEAs used to monitor/audit equitable participation in						
Student Contact Information							
Address	O			O	O		
Email	O			O	O		
Phone	O			O	O		
Student Identifiers							
Local (school district) ID number	R						
State ID number	R						
Provider/app assigned student ID number	R						
Student app username							
Student app passwords							
Student Name							
First and/or last	R						
Student In App Performance							
Program/application performance (e.g. typing program – student types 60 wpm, reading program – student reads below grade level)							
Student Program Membership							
Academic or extracurricular activities a student may belong to or participate in	O						

© Access 4 Learning (A4L) Community. All Rights Reserved.

Student Survey Responses							
Student responses to surveys or questionnaires							
Student Work							
Student generated content; writing, pictures, etc.	O						
Other student work data	O						
If 'Other' checked, please specify below checked box:	Student work samples as entered by LEA			Student work samples as entered by LEA		Student work samples as entered by LEA	Student work samples as entered by LEA
Transcript							
Student course grades	O						
Student course data	O						
Student course grades/performance scores	O						
Other transcript data	O						
If 'Other' checked, please specify below checked box:	Transcript data necessary to inform student participation			Transcript data necessary to inform student participation		Transcript data necessary to inform student participation	Transcript data necessary to inform student participation
Transportation							
Student bus assignment	O						
Student pick up and/or drop off location	O						
Student bus card ID number	O						
Other transportation data	O						

© Access 4 Learning (A4L) Community. All Rights Reserved.

If 'Other' checked, please specify below checked box:	Transportation requests, accommodation needs, personal care needs on the bus, bus route,			Transportation requests, accommodation needs, personal care needs on the bus, bus route,		Transportation requests, accommodation needs, personal care needs on the bus, bus route,	Transportation requests, accommodation needs, personal care needs on the bus, bus route,
Other							
Other data collected	R						
If 'Other' checked, please list each additional data element used, stored, or collected by your application below checked box:	SameGoal uses, stores and collects data elements districts use to document, provide, manage, and report data pertaining to Special Programs.						
None							
No student data collected at this time. Provider will immediately notify LEA if this designation is no longer applicable.							

If Student Data is stored outside the United States, Provider shall list below the Countries where data is stored:

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT C: DEFINITIONS

Change of Control: Any merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of Provider or of the portion of Provider that performs the Services in the Service Agreement.

Contextual Advertising: Contextual advertising is the delivery of advertisements based upon a current visit to a Web page or a single search query, without the collection and retention of data about the consumer's online activities over time.

De-Identified Data: Records and information are considered to be De-Identified when all personally identifiable information has been removed or obscured, such that the remaining information does not reasonably identify a specific student, including, but not limited to, any information that, alone or in combination is linkable to a specific student.

Data Breach: An unauthorized release, access to, disclosure or acquisition of Student Data that compromises the security, confidentiality or integrity of the Student Data maintained by the Provider in violation of applicable state or federal law.

Educational Records: Educational Records shall have the meaning set forth under FERPA 20 U.S. C. 12 32 g(a)(5)(A). For additional context see also the 'Student Data' definition.

LEA: For the purpose of this DPA, the LEA is the educational entity that is a Party to this Agreement. An LEA can be a state agency, an educational service agency, a charter school or school system or a private school or school system, in addition to the federal definition of Local Education Agency (LEA).

Metadata: Means information that provides meaning and context to other data being collected including, but not limited to date and time records and purpose of creation. Metadata that have been stripped of all direct and indirect identifiers are not considered Personally Identifiable Information or Student Data.

Originating LEA: An educational entity otherwise meeting the definition of LEA that originally executes the DPA in its entirety (including the marked checkbox enabling Exhibit "E") with the Provider.

School Official: For the purposes of this DPA and pursuant to FERPA 34 CFR § 99.31(b), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of Student Data including Educational Records; and (3) Is subject to FERPA 34 CFR § 99.33(a) governing the use and re-disclosure of Personally Identifiable Information from Educational Records.

Service Agreement: Refers to the quote, corresponding contract, purchase order or terms of service and/or terms of use.

Student Data: Student Data includes any data, whether gathered, created or inferred by Provider or provided by LEA or its users, students, or students' parents/guardians, for a school purpose, that is descriptive of the student including, but not limited to, information in the student's Educational Record, persistent unique identifiers, or any other information or identification number that would provide information about a specific student. Student Data includes Metadata that has not been stripped of all direct and indirect identifiers. Student Data further includes "Personally Identifiable Information (PII)," as defined in 34 C.F.R. § 99.3 and as defined under any applicable state law. Student Data shall constitute Education Records for the purposes of this DPA, and for the purposes of federal, state, and local laws and regulations. Student Data as specified in Exhibit "B" is confirmed

© Access 4 Learning (A4L) Community. All Rights Reserved.

to be collected or processed by the Provider pursuant to the Services. Student Data shall not include properly De- Identified Data or anonymous usage data regarding a student's or LEA's use of Provider's Services.

Student Generated Content: The term "Student Generated Content" means materials or content created by a student in the services including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of student content. "Student Generated Content" does not include student responses to a standardized assessment where student possession and control would jeopardize the validity and reliability of that assessment.

Subprocessor: For the purposes of this DPA, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection, analytics, storage, or other service to operate and/or improve its service, and who has access to or storage of Student Data, including security, storage, analytics, and other processing activities necessary to perform a Provider business purpose.

Subprocessor Agreement: An agreement between Provider and a third party Subprocessor. A Subprocessor Agreement includes either a written agreement or an acceptance of terms and conditions (e.g., click through agreements).

Subscribing LEA: An educational entity otherwise meeting the definition of LEA that was not party to the original Service Agreement and who accepts the Provider's General Offer of Privacy Terms by executing Exhibit "E".

Targeted Advertising: Targeted Advertising means presenting an advertisement to a student where the selection of the advertisement is based on Student Data or inferred over time from the usage of the Provider Internet web site, online service or mobile application by such student or the retention of such student's online activities or requests over time for the purpose of targeting subsequent advertisements. "Targeted Advertising" does not include Contextual Advertising.

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT D: SPECIAL INSTRUCTIONS FOR DISPOSITION OF DATA

After this DPA takes effect, if the LEA has special requirements for the disposition of Student Data that are not expressed in 4.6 Disposition of Data, the LEA may fill in this form and deliver it to the Provider.

The Provider and the LEA must not fill in this form at the initiation of the DPA.

The Provider shall act on Exhibit "D" from the designated representative of the LEA or their designee (Preamble or Exhibit "E" for Subscribing LEA).

Baker County School Board ("LEA") instructs Provider to dispose of Student Data obtained by Provider pursuant to the terms of the DPA between LEA and Provider. The terms of the Disposition are set forth below:

1. **Extent of Disposition**
   - [ ] Disposition is partial. The scope of Student Data to be disposed of is set forth below or found in an attachment to this Directive:
     Insert categories of Student Data here
   - [ ] Disposition is complete. Disposition extends to all Student Data.

2. **Nature of Disposition**
   - [ ] Disposition shall be by destruction or deletion of Student Data.
   - [ ] Disposition shall be by a transfer of Student Data. The Student Data shall be transferred to the following site as follows:
     Insert of attach special instructions

3. **Timing of Disposition**
   Student Data shall be disposed of by the following date:
   - [ ] As soon as commercially practicable
   - [ ] On Provider's standard destruction schedule
   - [ ] By Insert Date

4. **De-Identified Data**
   - [ ] The Provider certifies that they have De-Identified the data, as defined elsewhere in this Agreement, and disposed of all copies of Student Data that were not De-Identified in accordance with this Schedule and the DPA. The Provider will notify LEA in accordance with the notification requirements of the DPA using this form.
     As of Enter Date

5. **Other:**

Signature(s)		**Notice of Verified Disposition of Data**	
Authorized Representative of LEA	Date	Authorized Representative of Provider	Date

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT E: GENERAL OFFERS OF TERMS

Page 1 of 2: OFFER OF TERMS

Provider and the Subscribing LEA (named below) agree by signing this General Offer of Privacy Terms ("General Offer") that they are bound by the same terms as the DPA between Provider and Baker County School Board ("**Originating LEA**") dated 09/11/25.

Provider and Subscribing LEA agree that the information below will be replaced throughout the DPA with the information specific to the Subscribing LEA filled in below for the Subscribing LEA. This General Offer shall extend only to the terms set forth in this DPA and shall not necessarily bind Provider or Subscribing LEA to any other terms entered into between Provider and Originating LEA. Any commercial terms, such as price, term, or schedule of Services, relating to Subscribing LEA's use of the Provider's Services shall be determined solely between Provider and Subscribing LEA.

If Provider makes changes to Exhibit "A" or Exhibit "B" in accordance with sections 1.2 and 1.3 respectively, Provider must complete the Addendum template provided by the A4L Community and notify the Originating LEA and all Subscribing LEAs in accordance with the notification provisions of this DPA, of the Addendum's existence and contents. With regard to a Subscribing LEA, an Addendum is automatically incorporated into this DPA when Subscribing LEA is notified by Provider. If an Addendum modifies Exhibit "B", the LEA will have thirty (30) days from receipt to object. If no written objection is received it will become incorporated into the DPA between the parties.

The Provider may withdraw the General Offer (for future use or for LEAs that have not already accepted it) in the event of: (1) a material change in the applicable privacy statutes; or (2) a material change in the Services and products listed in the Service Agreement. Notification of a withdrawal shall be submitted to ndpa_requests@A4L.org.

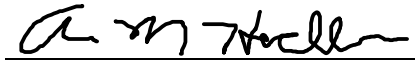
Subscribing LEAs shall send the signed Exhibit "E" to Provider at the following email address: legal@samegoal.com

The below signatory confirms they are authorized to bind their institution to this DPA as in its entirety.

RESOURCE NAME(S):

[Insert resource names covered by originating DPA]
[ ]
[ ]
[ ]

PROVIDER: [SameGoal, Inc]

Signed By:  Date: 09/11/2025

Printed Name: Andrew Hochhaus Title/Position: CEO

© Access 4 Learning (A4L) Community. All Rights Reserved.

Exhibit "E" (continued)

Originating LEA: Baker County School Board
Resource Names:
Provider Name: SameGoal, Inc

Page 2 of 2: Insert Name of Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA for the term of the DPA between the Originating LEA and the Provider. ****PRIOR TO ITS EFFECTIVENESS, SUBSCRIBING LEA MUST DELIVER NOTICE OF ACCEPTANCE TO PROVIDER.**** Please note, by signing this Exhibit you are also agreeing to any language that may be included in Exhibits to the Originating DPA beyond this Exhibit "E". The below signatory confirms they are authorized to bind their institution to this DPA as in its entirety.

Subscribing LEA: Insert Name of Subscribing LEA

Signed By: _____ Date: _____

Printed Name: _____ Title/Position: _____

School District Name: _____

Designated Representative of LEA:

Name: _____ Title: _____

Address: _____

Telephone: _____ Email: _____

Notices to Subscribing LEA: The Provider and Subscribing LEA are each responsible to promptly notify the other Party of changes to the notice information.

Security Notices to Subscribing LEA

[LEA Security Name]
[LEA Security Role]
[LEA Security Postal Address]
[LEA Security Email Address]

[LEA Name]
[LEA Role]
[392 South Blvd East, Macclenny, Florida, 32063]
[LEA Email Address]

With a copy to (if provided):

LEA Legal Counsel]
LEA Legal Counsel Postal Address]
LEA Legal Email Address]

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT F: ADEQUATE CYBERSECURITY FRAMEWORKS

Provider must mark one or more frameworks with which it complies.

The Provider may change which framework it complies with without invalidating or changing the DPA, but must notify the LEA of such change in accordance with the notification requirements of the DPA.

FRAMEWORK(S)	
	Global Education Security Standard - https://sdpc.a4l.org/gess/
X	NIST Cybersecurity Framework (CSF)
	NIST SP 800-53 Security and Privacy Controls for Information systems and organizations
	NIST SP 800-171 Protecting Controlled Unclassified Information in Nonfederal Systems and Organizations
	ISO 27000 series, Standards for implementing organization security and management practices
	CIS Center for Internet Security Critical Security Controls
	Cybersecurity Maturity Model Certification (CMMC, ~FAR/DFAR)

This space is provided for optional security programs and measures as noted in section 5.3:

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT G: Supplemental SDPC State Terms for Florida

Providers/Operators are to comply with the Florida Student Online Personal Information Protection Act, Florida Statute 1006.1494. This Act (effective 7/1/2023 and initiated from SB 662 in 2023) establishes new and different terms than those outlined in the National Student Data Privacy Agreement contained herein. Providers/Operators are subject to all ofthe Act's privacy terms, including, but not limited to the following:

1. An operator may not knowingly do any of the following:

a. Engage in targeted advertising on the operator's site, service, or application, or targeted advertising on any other site, service, or application if the targeting of the advertising is based on any information, including covered information and persistent unique identifiers, which the operator has acquired because of the use of that operator's site, service or application for K-12 school purposes.

b. Use covered information, including persistent unique identifiers, created, or gathered by the operator's site service, or application to amass a profile of a student, except in furtherance of k-12 school purposes.

c. Share, sell, or rent a student's information, including covered information

2. An operator shall do all the following:

a. Collect no more covered information that is reasonably necessary to operate an Internet website, online service, online application, or mobile application.

b. Implement and maintain reasonable security procedures and practices appropriate to the nature of the covered information which are designed to protect it from unauthorized access destruction, use, modification, or disclosure.

c. Unless a parent or guardian expressly consents to the operator retaining a student's covered information, delete the covered information at the conclusion of the course, or corresponding program and no later than 90 days after a student is no longer enrolled in a school within the district, upon notice by the school district.

© Access 4 Learning (A4L) Community. All Rights Reserved.

EXHIBIT "H": DESCRIPTION OF 'AGREED TO' CHANGES

LEA and Provider agree to the following additional or replacement terms and modifications:

Section 2.2 of *Article II: Data Ownership and Authorized Access* is hereby amended as follows:

> **2.2 Parent, Legal Guardian and Student Access.** The LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student (as defined in FERPA) may review Student Data not already shared with them by LEA staff and request deletion or modification, and request delivery of a copy of the Student Data. In support of this, the Provider shall establish reasonable procedures by which the LEA may access, and correct if necessary, Education Records and/or Student Data, and make a copy of the data available to the LEA or (at the LEA's direction) to the parent, legal guardian or eligible student directly. If the LEA is not able to review or update the Student Data itself, Provider shall respond in a reasonably timely manner (and no later than thirty (30) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent, legal guardian or student, whichever is sooner) to the LEA's request for Student Data held by the Provider to view or correct as necessary.
>
> In the event that a parent or legal guardian of a student or eligible student contacts the Provider to correct, delete, review or request delivery of a copy of any of the Student Data which has not already been shared with them by LEA staff collected by or generated through the Services, the Provider shall refer that person to the LEA, who will follow the necessary and proper procedures regarding the requested information. In the event that any person other than those listed contacts the Provider about any Student Data, the Provider shall refer that person to the LEA, except as provided in Section 4.4.
>
> > 2.2.1 This NDPA does not impede the ability of students to download, export, or otherwise save or maintain their own Student Generated Content directly from Provider or for Provider to provide a mechanism for such download, export, transfer or saving to students, or the student's parent or legal guardian. Nor does it impede the ability of Providers to offer LEAs features to allow such ability.
> >
> > 2.2.2 In the event that Student Generated Content is transferred to the control of the student, parent or legal guardian, the copy of such Student Generated Content that is in the control of such person is no longer considered Student Data.

Section 2.3 of *Article II: Data Ownership and Authorized Access* is hereby amended as follows:

> **2.3 <u>Subprocessors</u>**. Provider shall enter into a Subprocessor Agreement with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA unless

directed or permitted by the LEA to disclose data to a third-party or Subprocessor the LEA has determined protects Student Data in a manner no less stringent than the terms of this DPA. Every Subprocessor Agreement must provide that the Subprocessor will not Sell the Student Data. The terms of a Subprocessor Agreement shall not be materially modified by the Subprocessor unless notice is provided to the Provider.

4.4.1 (Exceptions to No Disclosure) of *ARTICLE IV: DUTIES OF PROVIDER* is hereby amended as follows:

4.4.1.5 Should law enforcement or other government entities ("Requesting Party(ies)") provide a judicial order or ~~lawfully issued~~ subpoena or warrant to the Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party.

4.4.1.6 Notification under 4.4.1.5 is not required if the judicial order or ~~lawfully issued~~ subpoena or warrant states not to inform the LEA of the request.

Section 4.6 (Disposition of Data) of *ARTICLE IV: DUTIES OF PROVIDER* is hereby amended as follows:

4.6. Disposition of Data. Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree.

If the Provider has a standard retention and destruction schedule, that schedule shall apply to Student Data as long as this DPA is active. The Provider's practice relating to retention and disposition of Student Data shall be provided to the LEA upon request.

At the termination of this DPA, the Provider shall, unless directed otherwise by the LEA, dispose of, or delete Student Data obtained by the Provider under the Agreement within ~~sixty (60)~~ninety (90) days of termination (unless otherwise required by law). If the agreement has lapsed or is not terminated, the Student Data shall be deleted when directed or permitted by the LEA, according to Provider's standard destruction schedule, or as otherwise required by law. The LEA may provide the Provider with special instructions for the disposition of the Student Data, by transmitting to Provider Exhibit "D", attached hereto. The duty of the Provider to dispose of or delete Student Data shall not extend to De-Identified Data or to Student-Generated Content that has been transferred or kept pursuant to Section 2.2.2.

Section 5.4 (Data Breach) of *ARTICLE V: DATA SECURITY AND BREACH PROVISIONS* is hereby amended as follows:

5.4. Data Breach. In the event that Provider confirms a Data Breach, the Provider shall provide notification to LEA within seventy-two (72) hours of ~~confirmation~~concluded investigation of the Data Breach, unless notification within these time limits would disrupt investigation of the Data Breach by law enforcement. In such an event, notification shall be made within a reasonable time after the Data Breach.

Term and Termination in *Contract Terms* is hereby amended as follows:

Term and Termination. In the event that either Party seeks to terminate this DPA, they may do so by written notice if the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any Service Agreement or contract if the other party materially breaches any terms of this DPA. This DPA shall stay in effect for as long as the Provider retains the Student Data, as set forth in section Article IV, Section 4.6. In the case of a "Change of Control" the LEA has the authority to terminate the DPA if it reasonably believes that the successor cannot uphold the terms and conditions herein or having a contract with the successor would violate the LEA's policies or state or federal law.

Notices in *Contract Terms* is hereby amended as follows:

Notices. ~~All n~~Notices or other communication required ~~or permitted~~ to be given hereunder ~~must be made in writing and may~~shall be given via e-mail transmission, or first-class mail, or mutually agreed upon method sent to the designated representatives documented in the Preamble.

Data Sharing Agreement

School District Requesting Data Transfer

District Name: _____

Administrator Name: _____

Job Position: _____

Phone: _____

Address: _____

_____

Data Provider

Agency Name: SameGoal, Inc

Phone: 888-726-3462

Address: 3401 Enterprise Parkway, Suite 340

Beachwood, OH 44122

Data Recipient

Agency Name: Education Advanced, Inc (provider of "TestHound" software)

Phone: 855-672-3473

Address: 2702 E. 5th St. #372

Tyler, TX 75701

I. PURPOSE

The School District ("District") identified above is party to a Software License Agreement (the "Agreement) with SameGoal, Inc ("SameGoal"). That Agreement has provisions for the use, maintenance and confidentiality of all District information. The Agreement notwithstanding, the District has requested that SameGoal share confidential special programs data ("Information") with their third-party Testing Coordination Provider, Education Advanced, Inc ("TestHound"). This information is to be used by TestHound to identify state assessments students will take and corresponding testing accommodations.

II. PERIOD OF AGREEMENT

This agreement will begin on _____ and will end when the district has requested that SameGoal no longer share this information.

III. JUSTIFICATION FOR ACCESS
TestHound requires special programs data from school districts to assist districts with identifying state assessments students will take and corresponding testing accommodations. When sharing confidential information, the school district must follow FERPA guidelines.

IV. METHOD OF DATA ACCESS OR TRANSFER
SameGoal will provide a file of the Information (e.g., DistrictID, CampusID, LocalID, Subject, Accommodation, Notes) to TestHound. The file will be transferred on a regular basis (e.g. nightly).

V. LOCATION OF MATCHED DATA AND CUSTODIAL RESPONSIBILITY
SameGoal is providing the Information at the request of the District indicated and, SameGoal bears no responsibility for the Information once it has been transmitted. The parties mutually agree that TestHound will be designated as "Custodian" of the file(s) and will be responsible for the observance of all conditions for use and for establishment and maintenance of security agreements as specified in this agreement to prevent unauthorized use. Where and how the data will be stored and maintained is the responsibility of TestHound.

This agreement represents and warrants further that the Information shall not be disclosed, released, revealed, showed, sold, rented, leased, loaned, or otherwise have access granted to the Information covered by this agreement to any person. Access to the data covered by this agreement shall be limited to the minimum number of individuals necessary to achieve the purpose stated in this section and to those individuals on a need-to-know basis only.

VI. WAIVER OF LIABILITY
SameGoal is releasing District Information solely at the request of the District. District hereby releases, waives, discharges and covenants not to sue SameGoal, its officers, agents, or employees from any and all liability, claims, demands, actions and causes of action whatsoever arising out of or related to any loss or damage that may be sustained by District, or any third party as a result of the release of the Information.

VII. CONFIDENTIALITY
The User agrees to establish appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Information and to prevent unauthorized use or access to it.

IX. SIGNATURES
In witness whereof, the District's authorized representative attests to and executes this agreement effective with this signing for the period set forth in Article II.

_____ _____
(Signature) (Date)

_____ _____
(Printed Name) (Title)

EXHIBIT "A"

This Addendum and the following modifications ("Addendum") are hereby incorporated into the attached Agreement, and shall be binding on the signatory Parties. To the extent any terms and conditions between the Agreement and this Addendum conflict, the Addendum's terms and conditions shall supersede any conflicting terms and conditions of the Agreement, and the terms and conditions of the Addendum shall be binding and shall be controlling on the Parties.

Section I.

A. All references to "Contractor" herein shall be deemed to refer to the party(ies) who have entered into the agreement with the Baker County School Board ("Board") to which this attachment is affixed.

B. The terms contained herein shall prevail over any contrary or incompatible term within the attached agreement.

Section II.

A. **Level II Background Check** – Any individual providing services under this agreement who will (1) be at a school when students are present; (2) have direct contact with students; or (3) have access to or control of school funds shall have a Level II background check submitted through the Board. The Contractor shall be required to pay for all costs of the background reports. If it is discovered during the period of the agreement that Contractor substituted an unapproved individual for an approved individual for purposes of this agreement, then the agreement may be cancelled immediately by Board.

Section III.

A. **Indemnification -** The Board shall indemnify and hold harmless Contractor from and against any and all claims, suits, actions, damages, or causes of action arising out of the negligent acts of the Board or its employees arising out of or in connection with the provisions of this agreement, up to the limits on liability prescribed in Section 768.28, Florida Statutes, including $200,000.00 per claimant and $300,000.00 per occurrence. Contractor agrees to indemnify and hold harmless the Board and its employees from and against any and all liability or claims for damages of any kind whatsoever resulting from negligent acts, intentional acts, or failure to act on the part of Contractor arising out of or in connection with the provisions of this agreement.

B. **Sovereign Immunity** – Except for as expressly provided in this agreement and Section 768.28, Florida Statutes, the Board does not waive its sovereign immunity.

Section IV.

A. **Governing Law and Venue -** This agreement shall be governed by and construed in accordance with the laws of the State of Florida. The parties agree that the county and circuit courts in the Eighth Judicial Circuit, Baker County, Florida and the United States District Court for the Middle District of Florida – Jacksonville Division shall have exclusive jurisdiction to enforce the terms of this agreement. Venue for any disputes shall exclusively lie in the state and federal courts for Baker County, Florida**.**

Section V.

A. Public Records – To the extent applicable to Contractor, Contractor shall comply with the requirements of Florida's Public Records law. In accordance with Section 119.0701, Florida Statutes, Contractor shall:

1. Keep and maintain public records required by the Board to perform the service.

2. Upon request from the Board's custodian of public records, provide the Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided under Florida's Public Records law or as otherwise provided by law.

3. 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 Contractor does not transfer the records to the Board.

4. Upon completion of the agreement, transfer, at no cost, to the Board all public records in possession of the Contractor or keep and maintain public records required by the Board to perform the service. If the Contractor transfers all public records to the Board upon completion of the agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of this agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Board, upon request from the Board's custodian of public records, in a format that is compatible with the information technology systems of the Board.

5. **If Contractor has questions regarding the application of Chapter 119, Florida Statutes, to Contractor's duty to provide public records relating to this Contract, Contractor shall contact the Custodian of Public Records at:**

   Felicia D. Raulerson
   Executive Secretary
   Baker County School Board
   270 South Boulevard East
   Macclenny, FL 32063
   (904) 259-0401
   felicia.raulerson@bakerk12.org

6. In the event the Board must initiate litigation against Contractor in order to enforce compliance with Chapter 119, Florida Statutes, or in the event of litigation filed against the Board because Contractor failed to provide access to public records responsive to a public record request, the public 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.

Section VI.

A. **E-Verify** – To the extent Section 448.095, Florida Statutes, applies to Contractor, Contractor 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.

1. Subcontractors

(i) 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.

(ii) Subcontractors shall provide Contractor 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) Contractor shall provide a copy of such affidavit to the Board upon receipt and shall maintain a copy for the duration of the agreement.

B. Contractor must provide evidence of compliance with Section 448.095, Florida Statutes, by the date of execution of this agreement. Evidence may consist of, but is not limited to, providing notice of Contractor's E-Verify number.

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

Section VII.

A. **Affidavit Regarding the Use of Coercion for Labor and Services** – If Contractor is not a governmental entity, then Contractor shall execute the Board's "**Affidavit Regarding the Use of Coercion for Labor and Services"** and provide a copy to the Board no later than the time of execution of the agreement by the Contractor.

Section VIII.

A. **Force Majeure** - Except for payment of sums due, neither party shall be liable to the other nor deemed in default under this agreement if and to the extent that such party's performance under this agreement is render impossible, impractical, or prevented by reason of force majeure. For purposes of this agreement, the term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without fault or negligence on behalf of either party. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and

the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the agreement's term.

Section IX.

A. **Student Data** - If Contractor meets the definition of "Operator" in Section 1006.1494, Florida Statutes, then the parties shall enter into a Data Privacy Agreement prior to any "Covered Information," as defined in Section 1006.1494, Florida Statutes, being provided to Contractor.

Section X.

A. **Federally Funded Agreement** – If this agreement is paid by the Board using federal funds, then the terms contained in the attached "Baker County School Board Federal Contract Addendum," based off of the requirements of 2 Code of Federal Regulations 200, Title 2, shall govern this agreement.

Signature of Authorized Contractor Representative

Andrew Hochhaus 9/26/25

Date

AGENDA ITEM NO. 9.8

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Facilities
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Short-List Rankings for Construction Management Companies for the New Baker County Middle School Project.

ATTACHMENTS:
10.06.2025 Approval of Short-List Ranking for the New Middle School Construction Management Companies_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Office of the Superintendent
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

October 6, 2025

Dear Board Members,

The purpose of this letter is to request Board approval of the Short-List Rankings of construction management companies for our new Baker County Middle School project.

On October 3, 2025, presentations were held with four construction companies who submitted bids to our advertised RFQ. After the presentations, a selection committee completed their evaluations and submitted them to the Associate Superintendent for tabulation. Based on the evaluations, the following ranking was determined.

1. Gilbane, Inc.
2. Perry-McCall Construction, Inc.
3. AJAX Building Company, LLC.
4. Charles Perry Partners, Inc.

If you have any questions, please let me know.

Sincerely,

Wyatt Milton
Superintendent of Schools

AGENDA ITEM NO. 9.9

Item Cover Page

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

DATE:	October 6, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Bid
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval to Purchase from Bozard Ford Government Fleet Contract (FSA24-VEL32.0) for 2025 Ford Transit Passenger Van $58,528.00 and 2026 Ford Super Duty XL Crew Cab $68,265.00. Paid Using the Workforce Capitalization Grant.

ATTACHMENTS:
10.06.2025 Approval of the Purchases for BCHS Ag Program_C.Dopson.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Office of Teaching and Learning
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

October 6, 2025

Mr. Wyatt Milton
Superintendent of Schools
Baker County School District
370 South Blvd. East
Macclenny, FL 32063

Dear Superintendent Milton:

I would like to request School Board review and approval of the bid(s) from Bozard Ford Government Fleet (contract # FSA24-VEL32.0) for the purchase of 2025 Ford Transit Passenger Van and 2026 Ford Super Duty XL Crew Cab for the agriculture programs at Baker County High School. These items are being purchased from a Workforce Capitalization Grant. If you have any questions concerning this request, please feel free to contact me at your convenience.

Sincerely,

Carrie Dopson
Executive Director of Teaching and Learning
Director of Career and Adult Education

Dealership	Item	Bid
Roundtree Moore Ford	2025 Ford Transit Passenger Van	$60,500.01
Bozard Ford	2025 Ford Transit T-350 Passenger Van	$58,528.00
Murray Ford	2025 Ford Transit-350 Passenger Van	$64,904.75
Roundtree Moore Ford	2025 Ford Super Duty F-250 SRW	$71,052.01
Bozard Ford	2026 Ford Super Duty XL Crew Cab	$68,265.00
Murray Ford	2026 Ford F-350 XL Crew Cab	$72,702.46