BAKER COUNTY SCHOOL DISTRICT

Committed to Excellence

AGENDA
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

2. CALL TO ORDER

3. ROLL CALL OF MEMBERS

4. PUBLIC HEARINGS

4.1 Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.
Teri Ambrose - (259-0418)

4.2 Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Teri Ambrose - (259-0418)

4.3 Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.
Teri Ambrose - (259-0418)

4.4 Approval of the 2025-2026 Final Total Millages as 5.3250.
Teri Ambrose - (259-0418)

4.5 Approval of the 2025-2026 Final Budget.
Teri Ambrose - (259-0418)

4.6 Approval of the 2025-2026 Final Budget Resolution.
Teri Ambrose - (259-0418)

4.7 Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Teri Ambrose - (259-0418)

5. RECOGNITIONS / PRESENTATIONS

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.
Teri Ambrose - (259-0418)

6.2 Approval to Add Item 9.12.: Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Teri Ambrose - (259-0418)

6.3 Approval to Add Item 9.13.: Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.

Teri Ambrose - (259-0418)

6.4 Approval to Add Item 9.14.: Approval of the 2025-2026 Final Total Millages as 5.3250.
Teri Ambrose - (259-0418)

6.5 Approval to Add Item 9.15.: Approval of the 2025-2026 Final Budget.
Teri Ambrose - (259-0418)

6.6 Approval to Add Item 9.16.: Approval of the 2025-2026 Final Budget Resolution.
Teri Ambrose - (259-0418)

6.7 Approval to Add Item 9.17.: Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Teri Ambrose - (259-0418)

6.8 Approval to Add Item 9.18.: Approval of the 2024-2025 Annual Financial Report.
Teri Ambrose - (259-0418)

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.
Wyatt Milton - (259-0401)

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;
Wyatt Milton - (259-0401)

7. REMOVAL OF ROUTINE ITEMS

8. APPROVAL OF ROUTINE ITEMS

8.1 Approval of the Personnel Items List for Approval on September 8, 2025.
Wyatt Milton - (259-0401)

8.2 Approval of the Minutes of the August 18, 2025, Work Session.
Wyatt Milton - (259-0401)

8.3 Approval of the Minutes of the August 18, 2025, Work Session.
Wyatt Milton - (259-0401)

8.4 Approval of the Minutes of the August 18, 2025, Work Session.
Wyatt Milton - (259-0401)

8.5 Approval of the Minutes of the August 18, 2025, School Board Meeting.
Wyatt Milton - (259-0401)

8.6 Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.
Wyatt Milton - (259-0401)

8.7 Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.
Wyatt Milton - (259-0401)

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
Carrie Dopson - (259-0408)

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
Carrie Dopson - (259-0408)

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
Carrie Dopson - (259-0408)

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
Carrie Dopson - (259-0408)

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
Carrie Dopson - (259-0408)

8.13 Approval of the 2025-2026 Professional Learning Catalog. (Executive Summary of Changes Included in Packet.)
Thomas Hill - (259-0429)

8.14 Approval to Reimburse Kimberly Spurlock (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA
Alice Schmitges - (259-0444)

8.15 Approval to Reimburse Courtland Kight (Parent) Mileage for Transporting Her Children To and From Central Riverside Elementary in Jacksonville. Funding Source: IDEA
Alice Schmitges - (259-0444)

8.16 Approval to Reimburse Lynn Peters (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA
Alice Schmitges - (259-0444)

8.17 Approval of the 2025-2026 District Instructional Materials Handbook.
Carrie Dopson - (259-0408)

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
Wyatt Milton - (259-0401)

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
Thomas Hill - (259-0429)

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

Carrie Dopson - (259-0408)

8.21 Approval of the Settlement Agreement between Baker County School District and Allyson and Tyler Norton
Thomas Hill - (259-0429)

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
Carrie Dopson - (259-0408)

8.23 Approval of Adult Education and Family Literacy, Corrections Education, Continuation Project in the Amount of $100,000.00. Continuation / Federal / No Matching
Carrie Dopson - (259-0408)

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
Alice Schmitges - (259-0444)

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
Alice Schmitges - (259-0444)

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.)
Alice Schmitges - (259-0444)

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
Alice Schmitges - (259-0444)

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
Alice Schmitges - (259-0444)

8.29 Approval of the 2025-2026 Uniform Statewide Assessment Calendar.
Traci Wheeler - (259-6776)

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.)
Tina Bradley - (259-0476)

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
Carrie Dopson - (259-0408)

9. APPROVAL OF ITEMS FOR ACTION

9.1 Approval of Removed Routine Items.
N/A

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.)
Andy Giddens - (259-6995)

9.3 Approval of the 2025-2026 Instructional Personnel Evaluation System.
Thomas Hill - (259-0429)

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.)
Alice Schmitges - (259-0444)

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)
Andy Giddens - (259-6995)

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)
Andy Giddens - (259-6995)

9.7 Approval of the Contract Between Baker County School Board and Driver Training Solutions, LLC.
Carrie Dopson - (259-0408)

9.8 Approval of the Required Instruction Implementation Plan for the 2025-2026 School Year for the Health Education Curriculum.
Carrie Dopson - (259-0408)

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.
Teri Ambrose - (259-0418)

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.
Steve Cannon - (259-0432)

9.11 Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.
Teri Ambrose - (259-0418)

9.12 Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.
Teri Ambrose - (259-0418)

9.13 Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.
Teri Ambrose - (259-0418)

9.14 Approval of the 2025-2026 Final Total Millages as 5.3250.
Teri Ambrose - (259-0418)

9.15 Approval of the 2025-2026 Final Budget.
Teri Ambrose - (259-0418)

9.16 Approval of the 2025-2026 Final Budget Resolution.
Teri Ambrose - (259-0418)

9.17 Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.
Teri Ambrose - (259-0418)

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

10. CITIZEN INPUT

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

11. INFORMATION AND ANNOUNCEMENTS

12. ADJOURNMENT

NOTICE: Any person who desires to appeal any decision made by the School Board with respect to any matter

considered at the above mentioned meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which an appeal may be based.

AGENDA ITEM NO. 4.1

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

z z z	**ESTIMATED REVENUES**	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
z	*OPERATING REVENUES:*									
o	Charges for Services	3481								
o	Charges for Sales	3482								
o	Premium Revenue	3484	380,000.00	380,000.00						
o	Other Operating Revenues	3489								
o	Total Operating Revenues		380,000.00	380,000.00						
z	*NONOPERATING REVENUES:*									
n	Investment Income	3430	5,000.00	5,000.00						
n	Gifts, Grants and Bequests	3440								
n	Other Miscellaneous Local Sources	3495								
n	Loss Recoveries	3740								
n	Gain on Disposition of Assets	3780								
n	Total Nonoperating Revenues		5,000.00	5,000.00						
z	*Transfers In:*									
z	From General Fund	3610								
z	From Debt Service Funds	3620								
z	From Capital Projects Funds	3630								
z	From Special Revenue Funds	3640								
z	Interfund (Internal Service Funds Only)	3650								
	From Permanent Funds	3660								
z	From Enterprise Funds	3690								
z	Total Transfers In	3600								
z	Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
z z	**TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION**		1,509,063.93	1,509,063.93						
z z z	**ESTIMATED EXPENSES**	Object								
z	*OPERATING EXPENSES: (Function 9900)*									
o	Salaries	100								
o	Employee Benefits	200								
o	Purchased Services	300								
o	Energy Services	400								
o	Materials and Supplies	500								
o	Capital Outlay	600								
o	Other (including Depreciation)	700	405,000.00	405,000.00						
o	Total Operating Expenses		405,000.00	405,000.00						
z	*NONOPERATING EXPENSES: (Function 9900)*									
n	Interest	720								
n	Loss on Disposition of Assets	810								
n	Total Nonoperating Expenses									
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910								
z	To Debt Service Funds	920								
z	To Capital Projects Funds	930								
z	To Special Revenue Funds	940								
z	Interfund Transfers (Internal Service Funds Only)	950								
	To Permanent Funds	960								
z	To Enterprise Funds	990								
z	Total Transfers Out	9700								
z	Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
z z	**TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION**		1,509,063.93	1,509,063.93						

z
z ESE 139

end

AGENDA ITEM NO. 4.2

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

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p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p9 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p13 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p15 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p17 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p18 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p19 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 4.3

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p18 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

z z z	**ESTIMATED REVENUES**	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
z	*OPERATING REVENUES:*									
o	Charges for Services	3481								
o	Charges for Sales	3482								
o	Premium Revenue	3484	380,000.00	380,000.00						
o	Other Operating Revenues	3489								
o	Total Operating Revenues		380,000.00	380,000.00						
z	*NONOPERATING REVENUES:*									
n	Investment Income	3430	5,000.00	5,000.00						
n	Gifts, Grants and Bequests	3440								
n	Other Miscellaneous Local Sources	3495								
n	Loss Recoveries	3740								
n	Gain on Disposition of Assets	3780								
n	Total Nonoperating Revenues		5,000.00	5,000.00						
z	*Transfers In:*									
z	From General Fund	3610								
z	From Debt Service Funds	3620								
z	From Capital Projects Funds	3630								
z	From Special Revenue Funds	3640								
z	Interfund (Internal Service Funds Only)	3650								
	From Permanent Funds	3660								
z	From Enterprise Funds	3690								
z	Total Transfers In	3600								
z	Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
z z	**TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION**		1,509,063.93	1,509,063.93						
z z z	**ESTIMATED EXPENSES**	Object								
z	*OPERATING EXPENSES: (Function 9900)*									
o	Salaries	100								
o	Employee Benefits	200								
o	Purchased Services	300								
o	Energy Services	400								
o	Materials and Supplies	500								
o	Capital Outlay	600								
o	Other (including Depreciation)	700	405,000.00	405,000.00						
o	Total Operating Expenses		405,000.00	405,000.00						
z	*NONOPERATING EXPENSES: (Function 9900)*									
n	Interest	720								
n	Loss on Disposition of Assets	810								
n	Total Nonoperating Expenses									
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910								
z	To Debt Service Funds	920								
z	To Capital Projects Funds	930								
z	To Special Revenue Funds	940								
z	Interfund Transfers (Internal Service Funds Only)	950								
	To Permanent Funds	960								
z	To Enterprise Funds	990								
z	Total Transfers Out	9700								
z	Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
z z	**TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION**		1,509,063.93	1,509,063.93						

z
z ESE 139

end

AGENDA ITEM NO. 4.4

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2025-2026 Final Total Millages as 5.3250.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 0	mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 4.5

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2025-2026 Final Budget.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p17 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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z ESE 139

end

AGENDA ITEM NO. 4.6

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Public Hearing

AGENDA SECTION: **PUBLIC HEARINGS**

SUBJECT: Approval of the 2025-2026 Final Budget Resolution.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p13 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p15 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 4.7

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Public Hearing
AGENDA SECTION:	**PUBLIC HEARINGS**
SUBJECT:	Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p18 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 **Page 20**

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.1

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.11.: Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

	ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
z	*OPERATING REVENUES:*									
o	Charges for Services	3481								
o	Charges for Sales	3482								
o	Premium Revenue	3484	380,000.00	380,000.00						
o	Other Operating Revenues	3489								
o	Total Operating Revenues		380,000.00	380,000.00						
z	*NONOPERATING REVENUES:*									
n	Investment Income	3430	5,000.00	5,000.00						
n	Gifts, Grants and Bequests	3440								
n	Other Miscellaneous Local Sources	3495								
n	Loss Recoveries	3740								
n	Gain on Disposition of Assets	3780								
n	Total Nonoperating Revenues		5,000.00	5,000.00						
z	*Transfers In:*									
z	From General Fund	3610								
z	From Debt Service Funds	3620								
z	From Capital Projects Funds	3630								
z	From Special Revenue Funds	3640								
z	Interfund (Internal Service Funds Only)	3650								
	From Permanent Funds	3660								
z	From Enterprise Funds	3690								
z	Total Transfers In	3600								
z	Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
z	**TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION**		1,509,063.93	1,509,063.93						
z	**ESTIMATED EXPENSES**	Object								
z	*OPERATING EXPENSES: (Function 9900)*									
o	Salaries	100								
o	Employee Benefits	200								
o	Purchased Services	300								
o	Energy Services	400								
o	Materials and Supplies	500								
o	Capital Outlay	600								
o	Other (including Depreciation)	700	405,000.00	405,000.00						
o	Total Operating Expenses		405,000.00	405,000.00						
z	*NONOPERATING EXPENSES: (Function 9900)*									
n	Interest	720								
n	Loss on Disposition of Assets	810								
n	Total Nonoperating Expenses									
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910								
z	To Debt Service Funds	920								
z	To Capital Projects Funds	930								
z	To Special Revenue Funds	940								
z	Interfund Transfers (Internal Service Funds Only)	950								
	To Permanent Funds	960								
z	To Enterprise Funds	990								
z	Total Transfers Out	9700								
z	Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
z	**TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION**		1,509,063.93	1,509,063.93						

z
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end

AGENDA ITEM NO. 6.2

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.12.: Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p9 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.3

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.13.: Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p18 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.4

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.14.: Approval of the 2025-2026 Final Total Millages as 5.3250.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.5

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.15.: Approval of the 2025-2026 Final Budget.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p9 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p13 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p15 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p17 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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p23 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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z ESE 139

end

AGENDA ITEM NO. 6.6

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.16.: Approval of the 2025-2026 Final Budget Resolution.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.7

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Agenda Revision/Addition
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.17.: Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p9 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 6.8

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Finance
AGENDA SECTION:	**APPROVAL TO CORRECT AND / OR ADD ITEMS TO THE FINAL AGENDA**
SUBJECT:	Approval to Add Item 9.18.: Approval of the 2024-2025 Annual Financial Report.

ATTACHMENTS:
09.08.2025 Approval of 2024-2025 AFR_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: August 22, 2025

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: 2024-2025 ANNUAL FINANCIAL REPORT

Please request Board approval of the 2024-2025 Annual Financial Report for the 2024-2025 fiscal year.

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

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF BAKER COUNTY
For the Fiscal Year Ended June 30, 2025

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

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The Report of Financial Data to the Commissioner of Education (ESE 348) 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 8, 2025.

_____ _____
Signature of District School Superintendent Signature Date

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DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 1
Fund 100

Select District: BAKER
Select Year Ended June 30: 2025

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	30,266.30
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	30,266.30
Federal Through State and Local:		
Medicaid	3202	171,700.77
National Forest Funds	3255	55,587.79
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	901.00
Total Federal Through State and Local	3200	228,189.56
State:		
Florida Education Finance Program (FEFP)	3310	29,930,055.00
Workforce Development	3315	256,748.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	9,612.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,477.25
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	255,500.00
State Forest Funds	3342	26,648.49
State License Tax	3343	18,548.68
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	4,383,634.00
Florida School Recognition Funds	3361	150,191.00
Voluntary Prekindergarten Program	3371	457,033.37
Preschool Projects	3372	58,128.56
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	380,198.87
Total State	3300	35,928,775.22
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	6,507,919.63
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	34,653.54
Interest on Investments	3431	115,541.51
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	24,990.00
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	5,155.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	5,682.85
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	131.90
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,859.68
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	317,915.68
School-Age Child Care Fees	3473	325,567.71
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	1,874.77
Receipt of Federal Indirect Cost Rate	3494	187,690.62
Other Miscellaneous Local Sources	3495	252,005.20
Refunds of Prior Year's Expenditures	3497	22,040.07
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	97,329.03
Total Local	3400	7,902,357.19
Total Revenues	3000	44,089,588.27

DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	18,238,909.87	6,060,714.10	654,807.26	3,056.02	824,871.11	86,178.28	1,213,805.24	27,082,341.88
Student Support Services	6100	2,070,594.97	697,473.17	119,017.87		19,998.73		3,655.56	2,910,740.30
Instructional Media Services	6200	441,048.65	171,887.16			1,858.68	15,751.54	8,462.27	639,008.30
Instruction and Curriculum Development Services	6300	523,773.98	197,013.80	3,101.55		773.83		106.89	724,770.05
Instructional Staff Training Services	6400	139,442.12	43,865.50	32,419.40		947.90		1,044.92	217,719.84
Instruction-Related Technology	6500	235,789.64	83,509.36	20,391.47					339,690.47
Board	7100	165,709.07	174,138.65	70,909.87		209.12		27,004.25	437,970.96
General Administration	7200	218,209.79	128,905.42	32,306.23		2,402.95		22,747.07	404,571.46
School Administration	7300	1,835,375.61	566,215.96	4,709.78		13,701.99		1,312.12	2,421,315.46
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	644,718.54	226,581.41	36,354.26		3,630.30		2,159.02	913,443.53
Food Services	7600	2,175.70	9,854.00						12,029.70
Central Services	7700	255,358.91	123,452.42	107,130.75		48,515.68	109.57	11,305.10	545,872.43
Student Transportation Services	7800	1,509,619.97	496,502.30	43,055.75	237,136.32	106,139.11		229,426.90	2,621,880.35
Operation of Plant	7900	1,720,678.02	654,834.78	1,024,511.99	1,111,165.52	176,748.66		360,810.30	5,048,749.27
Maintenance of Plant	8100	494,100.06	199,275.03	248,191.75		211,742.74		1,400.00	1,154,709.58
Administrative Technology Services	8200	185,066.82	62,263.13	214,601.67		5,453.10	2,876.44	1,300.00	471,561.16
Community Services	9100	128,958.36	39,089.01			32,387.92		90,123.54	290,558.83
Capital Outlay:									
Facilities Acquisition and Construction	7420						108,708.59		108,708.59
Other Capital Outlay	9300						100,298.26		100,298.26
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		28,809,530.08	9,935,575.20	2,611,509.60	1,351,357.86	1,449,381.82	313,922.68	1,974,663.18	46,445,940.42
Excess (Deficiency) of Revenues Over Expenditures									(2,356,352.15)

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	3,968.22
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,531,489.15
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,531,489.15
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,535,457.37
Net Change In Fund Balance		179,105.22
Fund Balance, July 1, 2024	2800	6,287,595.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	150,228.26
Restricted Fund Balance	2720	1,722,297.83
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,080,941.31
Unassigned Fund Balance	2750	3,513,232.82
Total Fund Balances, June 30, 2025	2700	6,466,700.22

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2025

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,175,974.10
School Breakfast Reimbursement	3262	680,567.11
Afterschool Snack Reimbursement	3263	23,204.17
Child Care Food Program	3264	
USDA-Donated Commodities	3265	281,123.89
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	64,713.21
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	626.93
Total Federal Through State and Local	3200	3,226,209.41
State:		
School Breakfast Supplement	3337	15,860.00
School Lunch Supplement	3338	19,348.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	35,208.00
Local:		
Interest on Investments	3431	12,030.68
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	17,609.70
Student and Adult á la Carte Fees	3454	379.15
Student Snacks	3455	460.30
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,047.01
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	33,526.84
Total Revenues	3000	3,294,944.25

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2025

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,037,512.94
Employee Benefits	200	372,663.96
Purchased Services	300	99,500.62
Energy Services	400	11,832.84
Materials and Supplies	500	1,948,767.02
Capital Outlay	600	
Other	700	150,099.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		3,620,376.38
Excess (Deficiency) of Revenues Over Expenditures		(325,432.13)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(325,432.13)
Fund Balance, July 1, 2024	2800	1,745,241.89
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,419,809.76
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	1,419,809.76

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

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	110,636.75
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,257,095.48
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	242,813.87
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,433,051.23
Teacher and Principal Training and Recruiting - Title II, Part A	3225	248,385.86
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	390,555.77
Total Federal Through State and Local	3200	3,682,538.96
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	3,682,538.96

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2025

Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,215,087.73	355,181.42	137,643.08		143,152.92	57,859.08	82,741.57	1,991,665.80
Student Support Services	6100	311,367.19	94,116.62	63,352.81		10,291.81		500.00	479,628.43
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	326,745.83	83,233.74	25,310.32		926.17	75.99	1,058.40	437,350.45
Instructional Staff Training Services	6400	308,374.01	82,608.63	27,384.00		1,644.90		11,614.09	431,625.63
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							164,087.27	164,087.27
School Administration	7300			3,867.00					3,867.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	3,064.46	660.63	20,163.97				5,519.15	29,408.21
Student Transportation Services	7800	38,447.89	12,252.93		15,000.00				65,700.82
Operation of Plant	7900					6,302.92			6,302.92
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						72,902.43		72,902.43
Total Expenditures		2,203,087.11	628,053.97	277,721.18	15,000.00	162,318.72	130,837.50	265,520.48	3,682,538.96
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2025

Exhibit K-4
DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271					1,865,318.29	7,029.34	1,872,347.63
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	1,865,318.29	7,029.34	1,872,347.63
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	1,865,318.29	7,029.34	1,872,347.63

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	131,054.96	28,659.73	114,709.73		311,632.99	133,217.56	1,617.00	720,891.97
Student Support Services	6100	25,660.00	5,969.01	25,135.62					56,764.63
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	3,241.48	717.29	7,380.00					11,338.77
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							12,981.49	12,981.49
School Administration	7300	3,195.57	811.34						4,006.91
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	13,397.50	2,688.16		22,028.00				38,113.66
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						378,810.67		378,810.67
Other Capital Outlay	9300						642,410.19		642,410.19
Total Expenditures		176,549.51	38,845.53	147,225.35	22,028.00	311,632.99	1,154,438.42	14,598.49	1,865,318.29
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					500.00		110.00	610.00
Student Support Services	6100					299.46		300.00	599.46
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	566.15	128.60					3,592.80	4,287.55
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							334.73	334.73
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							1,197.60	1,197.60
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		566.15	128.60	0.00	0.00	799.46	0.00	5,535.13	7,029.34
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

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

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	9,903.87
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,419,570.43
Total Local	3400	1,429,474.30
Total Revenues	3000	1,429,474.30

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,516,197.28			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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,516,197.28	0.00	0.00	1,516,197.28
Excess (Deficiency) of Revenues over Expenditures									(86,722.98)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(86,722.98)
Fund Balance, July 1, 2024	2800	1,040,892.22
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	954,169.24
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	954,169.24

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

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2024	2800								0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2025

Exhibit K-7
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Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						162,672.75					162,672.75
Interest on Undistributed CO&DS	3325						5,994.76					5,994.76
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									42,000.00		42,000.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	168,667.51	0.00	0.00	42,000.00	0.00	210,667.51
Local:												
District Local Capital Improvement Tax	3413							2,553,975.95				2,553,975.95
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				565.43		3,942.30	42,245.72		5,503.96		52,257.41
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							337.13				337.13
Impact Fees	3496									448,763.93		448,763.93
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	565.43	0.00	3,942.30	2,596,558.80	0.00	454,267.89	0.00	3,055,334.42
Total Revenues	3000	0.00	0.00	0.00	565.43	0.00	172,609.81	2,596,558.80	0.00	496,267.89	0.00	3,266,001.93
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							183,971.87				183,971.87
Motor Vehicles (Including Buses)	650							72,127.00				72,127.00
Land	660											0.00
Improvements Other Than Buildings	670						46,835.00	498,412.12				545,247.12
Remodeling and Renovations	680							577,900.69		28,290.53		606,191.22
Computer Software	690							242,309.24				242,309.24
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710				613,934.17							613,934.17
Interest	720											0.00
Dues and Fees	730						182.36					182.36
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	613,934.17	0.00	47,017.36	1,574,720.92	0.00	28,290.53	0.00	2,263,962.98
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(613,368.74)	0.00	125,592.45	1,021,837.88	0.00	467,977.36	0.00	1,002,038.95

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2025

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730							12,000.00				12,000.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(2,489,489.15)		(42,000.00)		(2,531,489.15)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(2,489,489.15)	0.00	(42,000.00)	0.00	(2,531,489.15)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(2,477,489.15)	0.00	(42,000.00)	0.00	(2,519,489.15)
Net Change in Fund Balances		0.00	0.00	0.00	(613,368.74)	0.00	125,592.45	(1,455,651.27)	0.00	425,977.36	0.00	(1,517,450.20)
Fund Balance, July 1, 2024	2800				614,173.68		401,708.62	3,267,998.53		492,881.32		4,776,762.15
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				804.94		527,301.07	1,812,347.26		918,858.68		3,259,311.95
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	804.94	0.00	527,301.07	1,812,347.26	0.00	918,858.68	0.00	3,259,311.95

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

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2025

Exhibit K-9
FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium **911**	Self-Insurance - Consortium **912**	Self-Insurance - Consortium **913**	Self-Insurance - Consortium **914**	ARRA - Consortium **915**	Other Enterprise Programs **921**	Other Enterprise Programs **922**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2024	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780								0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY

Exhibit K-10

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

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For the Fiscal Year Ended June 30, 2025

Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance **711**	Self-Insurance **712**	Self-Insurance **713**	Self-Insurance **714**	Self-Insurance **715**	Consortium Programs **731**	Other Internal Service **791**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482	356,814.81							356,814.81
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		356,814.81	0.00	0.00	0.00	0.00	0.00	0.00	356,814.81
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	399,234.42							399,234.42
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		399,234.42	0.00	0.00	0.00	0.00	0.00	0.00	399,234.42
Operating Income (Loss)		(42,419.61)	0.00	0.00	0.00	0.00	0.00	0.00	(42,419.61)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	11,541.49							11,541.49
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		11,541.49	0.00	0.00	0.00	0.00	0.00	0.00	11,541.49
Income (Loss) Before Operating Transfers		(30,878.12)	0.00	0.00	0.00	0.00	0.00	0.00	(30,878.12)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(30,878.12)	0.00	0.00	0.00	0.00	0.00	0.00	(30,878.12)
Net Position, July 1, 2024	2880	1,157,343.94							1,157,343.94
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780	1,126,465.82							1,126,465.82

p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION

SCHOOL INTERNAL FUNDS

June 30, 2025

Exhibit K-11

FDOE Page 22

Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	4,757,573.23		4,757,573.23				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	5,192,408.00		5,192,408.00				
Net Pension Liability	2365	32,643,440.00		32,643,440.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		42,593,421.23	0.00	42,593,421.23	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums.

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SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2025

Exhibit K-13
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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			4,383,634.00	4,383,634.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	428,688.08			886.33		427,801.75
Florida School Recognition Funds (3361)	92040			150,191.00	150,191.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	348,839.45			348,839.45		0.00
Library Media (FEFP Earmark) [2]	90881	44,794.75			15,781.54		29,013.21
Mental Health Assistance (FEFP Earmark)	90280			377,032.00	377,032.00		0.00
Preschool Projects (3372)	97950			58,128.56	58,128.56		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803			628,872.00	628,872.00		0.00
Student Transportation (FEFP Earmark)	90830			1,764,590.00	1,764,590.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			457,033.37	457,033.37		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	357,774.07				357,774.07
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	357,774.07				357,774.07
Natural Gas - All Functions	**411**					0.00
Natural Gas - ***Functions 7900 & 8100***	411					0.00
Bottled Gas - All Functions	**421**	26,502.80	11,832.84			38,335.64
Bottled Gas - ***Functions 7900 & 8100***	421	23,446.78				23,446.78
Electricity - All Functions	**430**	1,087,024.99				1,087,024.99
Electricity - ***Functions 7900 & 8100***	430	1,087,024.99				1,087,024.99
Heating Oil - All Functions	**440**					0.00
Heating Oil - ***Functions 7900 & 8100***	440					0.00
Gasoline - All Functions	**450**	31,919.42				31,919.42
Gasoline - ***Functions 7900 & 8100***	450					0.00
Diesel Fuel - All Functions	**460**	205,910.65		15,000.00	22,028.00	242,938.65
Diesel Fuel - ***Functions 7900 & 8100***	460	693.75				693.75
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,468,939.59	0.00	0.00	0.00	1,468,939.59
Total - All Functions		1,709,131.93	11,832.84	15,000.00	22,028.00	1,757,992.77
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	31,919.42				31,919.42
Diesel Fuel	460	205,216.90		15,000.00	22,028.00	242,244.90
Oil and Grease	540	15,928.34				15,928.34
Total		253,064.66		15,000.00	22,028.00	290,092.66

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651			604,941.00	0.00	604,941.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	22,433.88				22,433.88
Technology-Related Repairs and Maintenance	359	2,569.43				2,569.43
Technology-Related Rentals	369	353,222.80	143,569.52	122,089.73		618,882.05
Telephone and Other Data Communication Services	379	47,776.19	431.82			48,208.01
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	25,207.47	12,342.43	3,716.75		41,266.65
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	38,074.32	9,368.49	81,253.06	23,405.48	152,101.35
Technology-Related Noncapitalized Fixtures and Equipment	649	5,204.76			1,008.27	6,213.03
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		494,488.85	165,712.26	207,059.54	24,413.75	891,674.40

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	45,605.46	66,914.22	2,649.99	3,158.68	118,328.35
Technology-Related Capitalized Fixtures and Equipment	648	4,523.55				4,523.55
Capitalized Software	691	5,599.99			242,309.24	247,909.23
Total		55,729.00	66,914.22	2,649.99	245,467.92	370,761.13

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	170,719.94
Food	570	1,539,895.84
Donated Foods	580	238,151.24

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	13,267,455.81	329,200.36	125,499.85	13,722,156.02
Basic Programs 101, 102 and 103 (Function 5100)	140	50,807.98			50,807.98
Basic Programs 101, 102 and 103 (Function 5100)	750	665,276.40	18,444.23		683,720.63
Total Basic Program Salaries		13,983,540.19	347,644.59	125,499.85	14,456,684.63
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,544,367.73	174,018.25		1,718,385.98
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	167,121.33	39,432.36		206,553.69
Total ESE Program Salaries		1,711,489.06	213,450.61	0.00	1,924,939.67
Career Program 300 (Function 5300)	120	1,165,548.40	10,688.17		1,176,236.57
Career Program 300 (Function 5300)	140		3,059.29		3,059.29
Career Program 300 (Function 5300)	750	153,383.20			153,383.20
Total Career Program Salaries		1,318,931.60	13,747.46	0.00	1,332,679.06
TOTAL		17,013,960.85	574,842.66	125,499.85	17,714,303.36

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	598,086.51		219,989.65	818,076.16

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	9,986,253.46	905,911.79	210,101.86	11,102,267.11
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	6,236,016.05	573,027.82	185,026.09	6,994,069.96
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	699,898.22	115,877.85	13,816.28	829,592.35
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	462,248.06	207,782.66	3,779.71	673,810.43
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

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CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:		171,700.77	171,700.77	
Expenditure Program or Activity:				
Exceptional Student Education			171,700.77	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			171,700.77	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2025		
Total Assets and Deferred Outflows of Resources	100	7,296,173.15
Total Liabilities and Deferred Inflows of Resources	100	829,472.93

p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2025

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	286,441.63	103,620.46			1,493.23		12,598.43	404,153.75
Student Support Services	6100	41,545.18	13,404.66					41.10	54,990.94
Instructional Media Services	6200	7,743.46	1,925.36					244.26	9,913.08
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	41,453.77	14,380.31						55,834.08
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	43,815.13	12,113.54	1,745.26	16,652.05				74,325.98
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		420,999.17	145,444.33	1,745.26	16,652.05	1,493.23	0.00	12,883.79	599,217.83

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

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end

AGENDA ITEM NO. 6.9

Item Cover Page

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

DATE:	September 8, 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:	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.

ATTACHMENTS:
09.08.2025 Approval of the Personnel Items List_W.Milton_REV 09.08.2025.pdf

PERSONNEL ITEMS LIST FOR APPROVAL ON SEPTEMBER 8, 2025

RESIGNATIONS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Gregory	Sandra			Teacher, Mathematics M/J (197 Days)	Baker County Middle School	May 29, 2024
Johnson	Betty			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 19, 2025
Nunn	Brianna			Registered Nurse (197 Days)	Legacy Elementary School	August 27, 2025
Roberson	Wanda			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 5, 2025
Taylor	Kalee			Bus Driver (186 Days)	Transportation	May 24, 2024

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Burnett	Martha		Initial Employment / Replacing Walter Adams	Bus Driver (186 Days, 5.5. Hours)	Transportation	August 14, 2025
Burns	Megan		Transfer Within the Same Site Teacher, Second Grade (197 Days) / Replacing Karen Mallard	Teacher, First Grade (197 Days)	Westside Elementary School	July 31, 2025
Cranford	Jacob		***Rescind Previously approved 8/18/2025*** Transfer Within Same Site from Teacher, Science (197 Days) / Replacing Brianna MacFarlane	Teacher, Varying Exceptionalities (197 Days)	Baker County Middle School	August 11, 2025
Deel	Ellen		Transfer / Promotion Within Same Site from Staffing Specialist (197 Days) / Replacing Herself, Unit Reassigned	Staffing Specialist (216 Days)	Student Services	July 31, 2025
Farmer	Jamarr		Transfer from Custodian (261 Days, 5.5 Hours) at Westside Elementary School / No Vacancy, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	District Office	August 6, 2025

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
~~Farmer~~ Givens	Peace		Initial Employment / Replacing Brock Canaday	Teacher, Drop Out Prevention (197 Days)	Baker County High School - Alternative School	August 27, 2025
Long	Bryan		Transfer from Bus Mechanic (261 Days) at Transportation / Replacing Christopher Chisholm, Unit Reassigned	Maintenance Journeyman (261 Days)	Facilities / Maintenance	August 18, 2025
Long	Kathy		Initial Employment / Replacing Andrew Green, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 21, 2025
Norman	Kayla		Initial Employment / Replacing Jermaine Dowdell, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 22, 2025
Pettibone	Valerie		Initial Employment / Replacing Makena Bryant	Teacher, Mathematics M/J (197 Days)	Baker County Middle School	August 14, 2025
Staggs	Richard		Transfer / Promotion from Custodian (197 Days) at Legacy Elementary School / Replacing Greg Williams	Landscape Gardener (240 Days)	Facilities / Maintenance	August 21, 2025
Volner	Brynne		Transfer / Promotion Within Same Site from Specialist / Manager Psychologist (197 Days) / Replacing Herself, Unit Reassigned	Specialist / Manager Psychologist (240 Days)	Student Services	July 31, 2025

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Blackshear	Clayton			Summer Professional Development (BSIS Summer Professional Learning)	$183.98 Per Day / Maximum 3 Days / Funding Source: Federal	July 15, 2025 - July 17, 2025
Caley	Kaylan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Chance	Sandra			Open House	Regular Hourly Rate / Maximum 7 Hours / Funding Source: General	August 6, 2025
Clayton	Jerelle			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Amy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Beth			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Jeffrey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Driggers	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Guthrie	Karla			Lunch Duty at Legacy Elementary School	Regular Hourly Rate / Maximum 356 Hours / Funding Source: General	August 20, 2025 - May 22, 2026
Henry	Mekuey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Hyde	Amber			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Laurich-Schutt	Valerie			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Lowery	Jordan			Gatekeeper for 2025-2026 BCHS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	September 9, 2025 - May 30, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
McGee	Ryan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Morales	Jesslyn			Open House	Regular Hourly Rate / Maximum 5.5 Hours / Funding Source: General	August 6, 2025
Odom	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Tyler			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Vanessa			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Thomas	Baleigh			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Tyson	Windy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Vickers	Jacqueline			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ahrens	Karibeth		Macclenny Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Akins	Kristina	Angela Waite	Baker County Middle School	Peer Teacher	Board Approved Rate	2025 - 2026
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Bishop	Kinita		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Blake	Emily		Macclenny Elementary School	ESE Teacher	Board Approved Rate	2025 - 2026
Boshell	Nicki		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Branch	Heather		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2025 - 2026
Brim	Haley		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Brookins	Lisa		Legacy Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Buettgen	Betsy		Baker County High School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Caley	Kaylan		Baker County Middle School	Drama	Board Approved Rate	2025 - 2026
Carrington	~~Debra~~ Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	Athletic Director	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	ESE Teacher	Board Approved Rate	2025 - 2026
Chauncey	Alicia		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Christopher	Heather	Pamela Young	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Coleman	Karen		Baker County Middle School	Future Educators Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2025 - 2026
Combs	Tiffany	Cameron Porch	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Combs	Tiffany	Jennifer Shields	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Crawford	Staci		Macclenny Elementary School	Chairperson, Fifth Grade	Board Approved Rate	2025 - 2026
Crawford	Tiffany		Macclenny Elementary School	Resource Instructor - Art	Board Approved Rate	2025 - 2026
Crews	Rebecca		Macclenny Elementary School	Chairperson, Third Grade	Board Approved Rate	2025 - 2026
Crews	Sheena		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Crews	Stephen		Baker County Middle School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Crews	Vonda		Westside Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Davis	Jessalyn		Macclenny Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Davis	Michaelle		Legacy Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Denmark	Rene		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Dennis	Jaime	Shared with Cynthia Hawkins	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Dietz	Jacquelin	Shared with Joshua Trippett	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Dopson	Brian		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Dyal	Kristen		Baker County Middle School	Team Leader - Sixth Grade Blue	Board Approved Rate	2025 - 2026
Echols	Debra		Baker County Pre-K / Kindergarten Center	Resource Instructor	Board Approved Rate	2025 - 2026
Eiserman	Melissa		Macclenny Elementary School	Chairperson, Second Grade	Board Approved Rate	2025 - 2026
Gainey	Krystal	Shared with Brandi Staier	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
~~Farmer~~ Givens	Peace		Baker County High School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	Enrichment, PBIS Patrol	Board Approved Rate	2025 - 2026
Green	Chariot		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Hand	Peggy	Mark Cramer	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Harris	Norma		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hartley	Ronda		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Hartley	Ronda		Macclenny Elementary School	Resource Chairperson	Board Approved Rate	2025 - 2026
Hawkins	Cynthia	Shared with Jaime Dennis	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026
Hays	Leigh Ann	Concepcion Ledezma	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hays	Leigh Ann	Robin Johnson	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Henry	Mekuey		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	Resource Instructor - Science	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Hite	Jennifer	Alana Brady	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hodges	Felecia		Macclenny Elementary School	Resource Instructor - Social Studies	Board Approved Rate	2025 - 2026
Holtom	Sharon	Shared with Jessica Odom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Hurlbert	Rhyvonne		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
~~Hyed~~ Hyde	Amber		Baker County Middle School	Dancin Paws - Football	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Jackson	Angela		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Johnson	Gregory	Marlee Phillips	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Kittrell	Jessica	Brian Hinkey	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Kosakowski	Tara		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Lambright	Rebecca	Shared with Emily Tedesco	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Lambright	Rebecca		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Lauramore	Jessica	Shared with Amanda Remsen	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Linville	Lori		Macclenny Elementary School	Chairperson, Fourth Grade	Board Approved Rate	2025 - 2026
Long	Shirley		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Maldonado	Lisa		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Martin	Rachael		Baker County High School	Freshman Class Sponsor	Board Approved Rate	2025 - 2026
McCart	Maggie		Macclenny Elementary School	Chairperson, First Grade	Board Approved Rate	2025 - 2026
McHenry	Jessica	Jason Childers	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Meisner	Christina		Legacy Elementary School	Custodian Coordinator	Board Approved Rate	2025 - 2026 (Effective August 21, 2025)
Miller	Suzanne		Westside Elementary School	Team Leader - ESE	Board Approved Rate	2025 - 2026
Miller	Suzanne	Shared with Debra Crews	Westside Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Team Leader - Fourth Grade	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	Speech and Hearing Therapist	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	ESE Speech Pathologist	Board Approved Rate	2025 - 2026
Mobley	Debbie		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Mobley	Tina		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Moore	Myles	Tim Lyon	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Nelson	Mekenzi		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Nowlen	Amanda		Westside Elementary School	Enrichment, STEAM Club	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Nowlen	Amanda		Westside Elementary School	Resource Instructor - STEAM	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Sharon Holtom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Osborne	Chelsea		Legacy Elementary School	Enrichment - PBIS Patrol	Board Approved Rate	2025 - 2026
Oyster	Spencer		Baker County Middle School	Band Director	Board Approved Rate	2025 - 2026
Padgett	Karen		Baker County Middle School	Team Leader - Eighth Grade Yellow	Board Approved Rate	2025 - 2026
Ploucher	Melissa		Legacy Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Rafuse	Shelby		Legacy Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Remsen	Amanda	Shared with Jessical Lauramore	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Reneau	Christina		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Richardson	Catherine		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Roberts	Vanessa		Baker County Middle School	Head Softball Coach	Board Approved Rate	2025 - 2026
Robinson	Karen		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Rogers	Kaley	Shared with Mika Gray	Baker County Middle School	Majorettes	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Smith	Andrea		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2025 - 2026
Sotomayor Portillo	Silvio		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Stafford	Rhonda		Macclenny Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Stafford	Rhonda	Shared with Nancy Thornton	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Staier	Brandi	Shared with Krystal Gainey	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
Starling	Janis		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Team Leader - Second Grade	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Sweat	Harli	Shared with Bridget Taylor	Legacy Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Sweat	Harli	Jennifer Hodges	Legacy Elementary School	Peer Teacher	Board Approved Rate	2025 - 2026
Tanner	Alexx		Legacy Elementary School	Chorus	Board Approved Rate	2025 - 2026
Taylor	Kelsey		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Taylor	Rodney	Alexx Tanner	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Basketball	Board Approved Rate	2025 - 2026
Tedesco	Emily	Shared with Rebecca Lambright	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Football	Board Approved Rate	2025 - 2026
Thompson	Jessica		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy	Shared with Rhonda Stafford	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Trippett	Joshua	Shared with Jacqueline Dietz	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Vickers	Jacqueline		Baker County Middle School	Dancin Paws - Basketball	Board Approved Rate	2025 - 2026
Waddell	Ashley		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Webb	Staci		Student Services	Mental Health Counselor	Board Approved Rate	2025 - 2026
Williams	Latrelle		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Wilson	Jessica		Westside Elementary School	Resource Instructor - Keyboarding	Board Approved Rate	2025 - 2026

OCCASIONAL PERSONNEL STAFFING FOR APPROVAL ON SEPTEMBER 8, 2025				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hodges	Randal	High School Girls Head Flag Football Coach	$1390.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
Holton	John	High School Assistant Softball Coach	$1,390.00 Flat Rate / Funding Source: General	August 19, 2025 - June 30, 2026
Kinney	Kristian	High School Competition Cheerleading Coach	$1,030.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Spring	$660.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Fall	$1540.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026

LEAVES FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Elledge	Mika		8	Personal Leave Without Pay - Medical	August 21, 2025 - September 1, 2025
Gibson	Barbara		30	Personal Leave Without Pay - Medical	August 11, 2025 - September 19, 2025
Griffis	Angie		8	Personal Leave Without Pay - Medical	August 6, 2025 - August 15, 2025

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Allen	Allison		Business 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Andrews	Nancy		Pre-K/Primary PK-3, Elementary Education K-6, Reading, Civic Seal of Excellence	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Barber	Abby		Social Science 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Brady	Alana		Elementary Education K-6	Algebra and Math for College Algebra	Baker County High School	2025-2026
Crews	Brandon		Family and Consumer Science	AP Human Geography and US History	Baker County High School	2025-2026
Crews	Richard		Family and Consumer Science, Athletic Coaching K-12	Personal Family Finance	Baker County High School	2025-2026
Crews	Stephen		Business Education 6-12	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Beth		Mathematics 6-12 and Educational Leadership	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Brenda		Elementary Education K-6 and Reading	MG English 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Finley	Blane		Mathematics 5-9	Math for College Algebra	Baker County High School	2025-2026
Fletcher	Kasey		Elementary Education K-6, Reading Endorsement, English for Speakers of Other Languages	Biology and Integrated Science	Baker County High School	2025-2026
Gernhard	Joyce		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG English 5-9	Baker County Middle School	2025-2026
Hall	Cynthia		Elementary Education K-6 and Exceptional Student Education K-12	English and English for Speakers of Other Languages	Baker County High School	2025-2026
Haynes	Candace		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hinkey	Brian		English 6-12 and Athletic Coaching K-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hodges	Jennifer		Elementary Education K-6, Social Sciences 6-12	Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Holton	Ashley		Physical Education K-12	ESE K-12	Baker County Middle School	2025-2026
Johnson	Robin		Business 6-12	Algebra and Math for College Algebra	Baker County High School	2025-2026
MacFarlane	Brianna		Business Education 6-12, Exceptional Student Education K-12, and Reading	MG Social Science 5-9	Baker County Middle School	2025-2026
Martin	Rachael		Elementary Education K-6, Educational Leadership, English for Speakers of Other Languages, Civics Seal of Excellence, and Reading	English	Baker County High School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
McCullough	Tucker		Elementary Education K-6	MG Social Science 5-9	Baker County Middle School	2025-2026
McGee	Ryan		Elementary Education K-6 and English for Speakers of Other Languages	MG English 5-9	Baker County Middle School	2025-2026
McHenry	Jessica		Elementary Education K-6	Chemistry and Biology	Baker County High School	2025-2026
Mixon	Marina		Health 6-12	Environmental Science and Integrated Science	Baker County High School	2025-2026
Moore	Richard		English 6-12	Elementary Education K-6	Legacy Elementary School	2025-2026
Mosley	Pamela		English 6-12, Reading Endorsement, Mathematics 5-9, School Counseling PK-12, English for Speakers of Other Languages	Math for College Algebra	Baker County High School	2025-2026
Padgett	Carylon		Elementary Education K-6, Pre-K/Primary PK-3, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Payne	Camryn		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Prescott	Amy		Elementary Education K-6 and English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026
Rafuse	Shelby		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Register	Scott		Agriculture and Driver Education	English 5-9, Reading, Mathematics 5-9, Social Science 5-9, Science, Exceptional Education K-12	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Register	Scott		Agriculture and Driver Education	Learning Strategies, Voc. Empl Skills, Culinary, Personal Career and School Development, Physical Ed	Baker County High School	2025-2026
Rodgers	Jarrell		Prekindergarten/Primary Education PK-3 and English for Speakers of Other Languages	Edmentum	Baker County High School	2025-2026
Rogers	Kaley		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, and Reading	MG Science 5-9	Baker County Middle School	2025-2026
Sharman	Kristin		Elementary Education K-6 and Reading	Biology	Baker County High School	2025-2026
Smith	Jenna		Elementary Education K-6, English for Speakers of Other Languages, and Reading	Computer Science Elementary and Secondary K-12	Baker County Middle School	2025-2026
Sowell	Jana		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, Reading	English	Baker County High School	2025-2026
Surrency	Stephanie		Elementary Education K-6, Reading, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Bridget		Elementary Education K-6, Reading	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Joshua		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Tedesco	Emily		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG Mathematics 5-9	Baker County Middle School	2025-2026
Vickers	Jacqueline		Elementary Education K-6, English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Waite	Angela		Social Science 6-12	Elementary Education K-6, Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Ward	James Evan		Elementary Education K-6	Digital Media and DIT	Baker County High School	2025-2026
Webb	Candace		Business Education 6 -12	Culinary	Baker County High School	2025-2026
Willingham	Rebecca		Elementary Education K-6, English Speakers of Other Languages, Reading	English	Baker County High School	2025-2026

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Alexander	Laura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Beasley	Angela		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Brown	Mallory		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Butcher	Virginia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Courson	Andrew		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Cushenbery	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 15, 2025
Cushman	Kiley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Davis	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Doyle	Carla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Dugger	Emily		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Gibbons	Diamond		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Godbold	Devon		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Gordon	Margaret		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2025
Green	Anna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Hagins	Gabrielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Halle	Jayzn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hancock	Chase		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hand	Theresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Hodgson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holloway	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holmes	Shantrell		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holton	Savana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hunt	Emma		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 13, 2025
Hurban	Tina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jacobs	Ty		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Johns	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jones	Abigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Keith	Stephanie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Kennedy	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Kinnaird	Karma		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Lane	Kimbra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Martin	Peyton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Matthews	Emmaline		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Moore	Rachel		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Rhoden	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Tara		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Ruise	Jasmine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sapp	Annette		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Schwien	Annabelle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Snyder	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Staier	Terrenia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Stokes	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sturgill	Jonathan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sullivan	Allison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Surrency	Samara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 20, 2025
Vanaman	Teresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Vanvactor	Jordan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Weatherly	Darby		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wellner	Jenna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wiggins	Janie		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Wilkerson	Trestany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Yarborough	Dana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Yarborough	Kimberly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

AGENDA ITEM NO. 6.10

Item Cover Page

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

DATE: September 8, 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: 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;

ATTACHMENTS:
09.08.2025 Approval of the Personnel Items List_W.Milton_REV 09.08.2025.pdf

PERSONNEL ITEMS LIST FOR APPROVAL ON SEPTEMBER 8, 2025

RESIGNATIONS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Gregory	Sandra			Teacher, Mathematics M/J (197 Days)	Baker County Middle School	May 29, 2024
Johnson	Betty			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 19, 2025
Nunn	Brianna			Registered Nurse (197 Days)	Legacy Elementary School	August 27, 2025
Roberson	Wanda			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 5, 2025
Taylor	Kalee			Bus Driver (186 Days)	Transportation	May 24, 2024

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Burnett	Martha		Initial Employment / Replacing Walter Adams	Bus Driver (186 Days, 5.5. Hours)	Transportation	August 14, 2025
Burns	Megan		Transfer Within the Same Site Teacher, Second Grade (197 Days) / Replacing Karen Mallard	Teacher, First Grade (197 Days)	Westside Elementary School	July 31, 2025
Cranford	Jacob		***Rescind Previously approved 8/18/2025*** Transfer Within Same Site from Teacher, Science (197 Days) / Replacing Brianna MacFarlane	Teacher, Varying Exceptionalities (197 Days)	Baker County Middle School	August 11, 2025
Deel	Ellen		Transfer / Promotion Within Same Site from Staffing Specialist (197 Days) / Replacing Herself, Unit Reassigned	Staffing Specialist (216 Days)	Student Services	July 31, 2025
Farmer	Jamarr		Transfer from Custodian (261 Days, 5.5 Hours) at Westside Elementary School / No Vacancy, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	District Office	August 6, 2025

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
~~Farmer~~ Givens	Peace		Initial Employment / Replacing Brock Canaday	Teacher, Drop Out Prevention (197 Days)	Baker County High School - Alternative School	August 27, 2025
Long	Bryan		Transfer from Bus Mechanic (261 Days) at Transportation / Replacing Christopher Chisholm, Unit Reassigned	Maintenance Journeyman (261 Days)	Facilities / Maintenance	August 18, 2025
Long	Kathy		Initial Employment / Replacing Andrew Green, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 21, 2025
Norman	Kayla		Initial Employment / Replacing Jermaine Dowdell, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 22, 2025
Pettibone	Valerie		Initial Employment / Replacing Makena Bryant	Teacher, Mathematics M/J (197 Days)	Baker County Middle School	August 14, 2025
Staggs	Richard		Transfer / Promotion from Custodian (197 Days) at Legacy Elementary School / Replacing Greg Williams	Landscape Gardener (240 Days)	Facilities / Maintenance	August 21, 2025
Volner	Brynne		Transfer / Promotion Within Same Site from Specialist / Manager Psychologist (197 Days) / Replacing Herself, Unit Reassigned	Specialist / Manager Psychologist (240 Days)	Student Services	July 31, 2025

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Blackshear	Clayton			Summer Professional Development (BSIS Summer Professional Learning)	$183.98 Per Day / Maximum 3 Days / Funding Source: Federal	July 15, 2025 - July 17, 2025
Caley	Kaylan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Chance	Sandra			Open House	Regular Hourly Rate / Maximum 7 Hours / Funding Source: General	August 6, 2025
Clayton	Jerelle			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Amy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Beth			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Jeffrey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Driggers	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Guthrie	Karla			Lunch Duty at Legacy Elementary School	Regular Hourly Rate / Maximum 356 Hours / Funding Source: General	August 20, 2025 - May 22, 2026
Henry	Mekuey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Hyde	Amber			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Laurich-Schutt	Valerie			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Lowery	Jordan			Gatekeeper for 2025-2026 BCHS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	September 9, 2025 - May 30, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
McGee	Ryan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Morales	Jesslyn			Open House	Regular Hourly Rate / Maximum 5.5 Hours / Funding Source: General	August 6, 2025
Odom	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Tyler			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Vanessa			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Thomas	Baleigh			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Tyson	Windy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Vickers	Jacqueline			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ahrens	Karibeth		Macclenny Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Akins	Kristina	Angela Waite	Baker County Middle School	Peer Teacher	Board Approved Rate	2025 - 2026
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Bishop	Kinita		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Blake	Emily		Macclenny Elementary School	ESE Teacher	Board Approved Rate	2025 - 2026
Boshell	Nicki		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Branch	Heather		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2025 - 2026
Brim	Haley		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Brookins	Lisa		Legacy Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Buettgen	Betsy		Baker County High School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Caley	Kaylan		Baker County Middle School	Drama	Board Approved Rate	2025 - 2026
Carrington	~~Debra~~ Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	Athletic Director	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	ESE Teacher	Board Approved Rate	2025 - 2026
Chauncey	Alicia		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Christopher	Heather	Pamela Young	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Coleman	Karen		Baker County Middle School	Future Educators Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2025 - 2026
Combs	Tiffany	Cameron Porch	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Combs	Tiffany	Jennifer Shields	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Crawford	Staci		Macclenny Elementary School	Chairperson, Fifth Grade	Board Approved Rate	2025 - 2026
Crawford	Tiffany		Macclenny Elementary School	Resource Instructor - Art	Board Approved Rate	2025 - 2026
Crews	Rebecca		Macclenny Elementary School	Chairperson, Third Grade	Board Approved Rate	2025 - 2026
Crews	Sheena		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Crews	Stephen		Baker County Middle School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Crews	Vonda		Westside Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Davis	Jessalyn		Macclenny Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Davis	Michaelle		Legacy Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Denmark	Rene		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Dennis	Jaime	Shared with Cynthia Hawkins	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Dietz	Jacquelin	Shared with Joshua Trippett	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Dopson	Brian		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Dyal	Kristen		Baker County Middle School	Team Leader - Sixth Grade Blue	Board Approved Rate	2025 - 2026
Echols	Debra		Baker County Pre-K / Kindergarten Center	Resource Instructor	Board Approved Rate	2025 - 2026
Eiserman	Melissa		Macclenny Elementary School	Chairperson, Second Grade	Board Approved Rate	2025 - 2026
Gainey	Krystal	Shared with Brandi Staier	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
~~Farmer~~ Givens	Peace		Baker County High School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	Enrichment, PBIS Patrol	Board Approved Rate	2025 - 2026
Green	Chariot		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Hand	Peggy	Mark Cramer	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Harris	Norma		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hartley	Ronda		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Hartley	Ronda		Macclenny Elementary School	Resource Chairperson	Board Approved Rate	2025 - 2026
Hawkins	Cynthia	Shared with Jaime Dennis	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026
Hays	Leigh Ann	Concepcion Ledezma	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hays	Leigh Ann	Robin Johnson	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Henry	Mekuey		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	Resource Instructor - Science	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Hite	Jennifer	Alana Brady	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hodges	Felecia		Macclenny Elementary School	Resource Instructor - Social Studies	Board Approved Rate	2025 - 2026
Holtom	Sharon	Shared with Jessica Odom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Hurlbert	Rhyvonne		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
~~Hyed~~ Hyde	Amber		Baker County Middle School	Dancin Paws - Football	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Jackson	Angela		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Johnson	Gregory	Marlee Phillips	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Kittrell	Jessica	Brian Hinkey	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Kosakowski	Tara		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Lambright	Rebecca	Shared with Emily Tedesco	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Lambright	Rebecca		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Lauramore	Jessica	Shared with Amanda Remsen	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Linville	Lori		Macclenny Elementary School	Chairperson, Fourth Grade	Board Approved Rate	2025 - 2026
Long	Shirley		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Maldonado	Lisa		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Martin	Rachael		Baker County High School	Freshman Class Sponsor	Board Approved Rate	2025 - 2026
McCart	Maggie		Macclenny Elementary School	Chairperson, First Grade	Board Approved Rate	2025 - 2026
McHenry	Jessica	Jason Childers	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Meisner	Christina		Legacy Elementary School	Custodian Coordinator	Board Approved Rate	2025 - 2026 (Effective August 21, 2025)
Miller	Suzanne		Westside Elementary School	Team Leader - ESE	Board Approved Rate	2025 - 2026
Miller	Suzanne	Shared with Debra Crews	Westside Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Team Leader - Fourth Grade	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	Speech and Hearing Therapist	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	ESE Speech Pathologist	Board Approved Rate	2025 - 2026
Mobley	Debbie		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Mobley	Tina		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Moore	Myles	Tim Lyon	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Nelson	Mekenzi		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Nowlen	Amanda		Westside Elementary School	Enrichment, STEAM Club	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Nowlen	Amanda		Westside Elementary School	Resource Instructor - STEAM	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Sharon Holtom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Osborne	Chelsea		Legacy Elementary School	Enrichment - PBIS Patrol	Board Approved Rate	2025 - 2026
Oyster	Spencer		Baker County Middle School	Band Director	Board Approved Rate	2025 - 2026
Padgett	Karen		Baker County Middle School	Team Leader - Eighth Grade Yellow	Board Approved Rate	2025 - 2026
Ploucher	Melissa		Legacy Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Rafuse	Shelby		Legacy Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Remsen	Amanda	Shared with Jessical Lauramore	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Reneau	Christina		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Richardson	Catherine		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Roberts	Vanessa		Baker County Middle School	Head Softball Coach	Board Approved Rate	2025 - 2026
Robinson	Karen		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Rogers	Kaley	Shared with Mika Gray	Baker County Middle School	Majorettes	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Smith	Andrea		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2025 - 2026
Sotomayor Portillo	Silvio		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Stafford	Rhonda		Macclenny Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Stafford	Rhonda	Shared with Nancy Thornton	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Staier	Brandi	Shared with Krystal Gainey	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
Starling	Janis		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Team Leader - Second Grade	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Sweat	Harli	Shared with Bridget Taylor	Legacy Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Sweat	Harli	Jennifer Hodges	Legacy Elementary School	Peer Teacher	Board Approved Rate	2025 - 2026
Tanner	Alexx		Legacy Elementary School	Chorus	Board Approved Rate	2025 - 2026
Taylor	Kelsey		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Taylor	Rodney	Alexx Tanner	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Basketball	Board Approved Rate	2025 - 2026
Tedesco	Emily	Shared with Rebecca Lambright	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Football	Board Approved Rate	2025 - 2026
Thompson	Jessica		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy	Shared with Rhonda Stafford	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Trippett	Joshua	Shared with Jacqueline Dietz	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Vickers	Jacqueline		Baker County Middle School	Dancin Paws - Basketball	Board Approved Rate	2025 - 2026
Waddell	Ashley		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Webb	Staci		Student Services	Mental Health Counselor	Board Approved Rate	2025 - 2026
Williams	Latrelle		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Wilson	Jessica		Westside Elementary School	Resource Instructor - Keyboarding	Board Approved Rate	2025 - 2026

OCCASIONAL PERSONNEL STAFFING FOR APPROVAL ON SEPTEMBER 8, 2025				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hodges	Randal	High School Girls Head Flag Football Coach	$1390.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
Holton	John	High School Assistant Softball Coach	$1,390.00 Flat Rate / Funding Source: General	August 19, 2025 - June 30, 2026
Kinney	Kristian	High School Competition Cheerleading Coach	$1,030.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Spring	$660.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Fall	$1540.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026

LEAVES FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES
Elledge	Mika		8	Personal Leave Without Pay - Medical	August 21, 2025 - September 1, 2025
Gibson	Barbara		30	Personal Leave Without Pay - Medical	August 11, 2025 - September 19, 2025
Griffis	Angie		8	Personal Leave Without Pay - Medical	August 6, 2025 - August 15, 2025

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Allen	Allison		Business 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Andrews	Nancy		Pre-K/Primary PK-3, Elementary Education K-6, Reading, Civic Seal of Excellence	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Barber	Abby		Social Science 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Brady	Alana		Elementary Education K-6	Algebra and Math for College Algebra	Baker County High School	2025-2026
Crews	Brandon		Family and Consumer Science	AP Human Geography and US History	Baker County High School	2025-2026
Crews	Richard		Family and Consumer Science, Athletic Coaching K-12	Personal Family Finance	Baker County High School	2025-2026
Crews	Stephen		Business Education 6-12	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Beth		Mathematics 6-12 and Educational Leadership	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Brenda		Elementary Education K-6 and Reading	MG English 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Finley	Blane		Mathematics 5-9	Math for College Algebra	Baker County High School	2025-2026
Fletcher	Kasey		Elementary Education K-6, Reading Endorsement, English for Speakers of Other Languages	Biology and Integrated Science	Baker County High School	2025-2026
Gernhard	Joyce		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG English 5-9	Baker County Middle School	2025-2026
Hall	Cynthia		Elementary Education K-6 and Exceptional Student Education K-12	English and English for Speakers of Other Languages	Baker County High School	2025-2026
Haynes	Candace		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hinkey	Brian		English 6-12 and Athletic Coaching K-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hodges	Jennifer		Elementary Education K-6, Social Sciences 6-12	Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Holton	Ashley		Physical Education K-12	ESE K-12	Baker County Middle School	2025-2026
Johnson	Robin		Business 6-12	Algebra and Math for College Algebra	Baker County High School	2025-2026
MacFarlane	Brianna		Business Education 6-12, Exceptional Student Education K-12, and Reading	MG Social Science 5-9	Baker County Middle School	2025-2026
Martin	Rachael		Elementary Education K-6, Educational Leadership, English for Speakers of Other Languages, Civics Seal of Excellence, and Reading	English	Baker County High School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
McCullough	Tucker		Elementary Education K-6	MG Social Science 5-9	Baker County Middle School	2025-2026
McGee	Ryan		Elementary Education K-6 and English for Speakers of Other Languages	MG English 5-9	Baker County Middle School	2025-2026
McHenry	Jessica		Elementary Education K-6	Chemistry and Biology	Baker County High School	2025-2026
Mixon	Marina		Health 6-12	Environmental Science and Integrated Science	Baker County High School	2025-2026
Moore	Richard		English 6-12	Elementary Education K-6	Legacy Elementary School	2025-2026
Mosley	Pamela		English 6-12, Reading Endorsement, Mathematics 5-9, School Counseling PK-12, English for Speakers of Other Languages	Math for College Algebra	Baker County High School	2025-2026
Padgett	Carylon		Elementary Education K-6, Pre-K/Primary PK-3, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Payne	Camryn		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Prescott	Amy		Elementary Education K-6 and English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026
Rafuse	Shelby		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Register	Scott		Agriculture and Driver Education	English 5-9, Reading, Mathematics 5-9, Social Science 5-9, Science, Exceptional Education K-12	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Register	Scott		Agriculture and Driver Education	Learning Strategies, Voc. Empl Skills, Culinary, Personal Career and School Development, Physical Ed	Baker County High School	2025-2026
Rodgers	Jarrell		Prekindergarten/Primary Education PK-3 and English for Speakers of Other Languages	Edmentum	Baker County High School	2025-2026
Rogers	Kaley		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, and Reading	MG Science 5-9	Baker County Middle School	2025-2026
Sharman	Kristin		Elementary Education K-6 and Reading	Biology	Baker County High School	2025-2026
Smith	Jenna		Elementary Education K-6, English for Speakers of Other Languages, and Reading	Computer Science Elementary and Secondary K-12	Baker County Middle School	2025-2026
Sowell	Jana		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, Reading	English	Baker County High School	2025-2026
Surrency	Stephanie		Elementary Education K-6, Reading, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Bridget		Elementary Education K-6, Reading	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Joshua		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Tedesco	Emily		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG Mathematics 5-9	Baker County Middle School	2025-2026
Vickers	Jacqueline		Elementary Education K-6, English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Waite	Angela		Social Science 6-12	Elementary Education K-6, Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Ward	James Evan		Elementary Education K-6	Digital Media and DIT	Baker County High School	2025-2026
Webb	Candace		Business Education 6 -12	Culinary	Baker County High School	2025-2026
Willingham	Rebecca		Elementary Education K-6, English Speakers of Other Languages, Reading	English	Baker County High School	2025-2026

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Alexander	Laura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Beasley	Angela		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Brown	Mallory		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Butcher	Virginia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Courson	Andrew		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Cushenbery	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 15, 2025
Cushman	Kiley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Davis	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Doyle	Carla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Dugger	Emily		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Gibbons	Diamond		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Godbold	Devon		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Gordon	Margaret		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2025
Green	Anna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Hagins	Gabrielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Halle	Jayzn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hancock	Chase		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hand	Theresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Hodgson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holloway	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holmes	Shantrell		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holton	Savana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hunt	Emma		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 13, 2025
Hurban	Tina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jacobs	Ty		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Johns	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jones	Abigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Keith	Stephanie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Kennedy	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Kinnaird	Karma		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Lane	Kimbra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Martin	Peyton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Matthews	Emmaline		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Moore	Rachel		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Rhoden	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Tara		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Ruise	Jasmine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sapp	Annette		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Schwien	Annabelle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Snyder	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Staier	Terrenia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Stokes	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sturgill	Jonathan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sullivan	Allison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Surrency	Samara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 20, 2025
Vanaman	Teresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Vanvactor	Jordan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Weatherly	Darby		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wellner	Jenna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wiggins	Janie		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Wilkerson	Trestany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Yarborough	Dana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Yarborough	Kimberly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

AGENDA ITEM NO. 8.1

Item Cover Page

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

DATE:	September 8, 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 8, 2025.

ATTACHMENTS:
09.08.2025 Approval of the Personnel Items List_W.Milton_REV 09.08.2025 Final.pdf

PERSONNEL ITEMS LIST FOR APPROVAL ON SEPTEMBER 8, 2025

RESIGNATIONS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Gregory	Sandra			Teacher, Mathematics M/J (197 Days)	Baker County Middle School	May 29, 2024
Johnson	Betty			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 19, 2025
Nunn	Brianna			Registered Nurse (197 Days)	Legacy Elementary School	August 27, 2025
Roberson	Wanda			Custodian (261 Days, 8 Hours)	Westside Elementary School	September 5, 2025
Taylor	Kalee			Bus Driver (186 Days)	Transportation	May 24, 2024

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**POSITION**	**LOCATION**	**EFFECTIVE DATES**
Burnett	Martha		Initial Employment / Replacing Walter Adams	Bus Driver (186 Days, 5.5. Hours)	Transportation	August 14, 2025
Burns	Megan		Transfer Within the Same Site Teacher, Second Grade (197 Days) / Replacing Karen Mallard	Teacher, First Grade (197 Days)	Westside Elementary School	July 31, 2025
Cranford	Jacob		***Rescind Previously approved 8/18/2025*** Transfer Within Same Site from Teacher, Science (197 Days) / Replacing Brianna MacFarlane	Teacher, Varying Exceptionalities (197 Days)	Baker County Middle School	August 11, 2025
Deel	Ellen		Transfer / Promotion Within Same Site from Staffing Specialist (197 Days) / Replacing Herself, Unit Reassigned	Staffing Specialist (216 Days)	Student Services	July 31, 2025
Farmer	Jamarr		Transfer from Custodian (261 Days, 5.5 Hours) at Westside Elementary School / No Vacancy, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	District Office	August 6, 2025

EMPLOYMENT FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Givens	Peace		Initial Employment / Replacing Brock Canaday	Teacher, Drop Out Prevention (197 Days)	Baker County High School - Alternative School	August 27, 2025
Long	Bryan		Transfer from Bus Mechanic (261 Days) at Transportation / Replacing Christopher Chisholm, Unit Reassigned	Maintenance Journeyman (261 Days)	Facilities / Maintenance	August 18, 2025
Long	Kathy		Initial Employment / Replacing Andrew Green, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 21, 2025
Norman	Kayla		Initial Employment / Replacing Jermaine Dowdell, Unit Reassigned	Custodian (261 Days, 5.5 Hours)	Macclenny Elementary School	August 22, 2025
Pettibone	Valerie		Initial Employment / Replacing Makena Bryant	Teacher, Mathematics M/J (197 Days)	Baker County Middle School	August 14, 2025
Staggs	Richard		Transfer / Promotion from Custodian (197 Days) at Legacy Elementary School / Replacing Greg Williams	Landscape Gardener (240 Days)	Facilities / Maintenance	August 21, 2025
Volner	Brynne		Transfer / Promotion Within Same Site from Specialist / Manager Psychologist (197 Days) / Replacing Herself, Unit Reassigned	Specialist / Manager Psychologist (240 Days)	Student Services	July 31, 2025

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Blackshear	Clayton			Summer Professional Development (BSIS Summer Professional Learning)	$183.98 Per Day / Maximum 3 Days / Funding Source: Federal	July 15, 2025 - July 17, 2025
Caley	Kaylan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**SPECIAL NOTE**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Chance	Sandra			Open House	Regular Hourly Rate / Maximum 7 Hours / Funding Source: General	August 6, 2025
Clayton	Jerelle			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Amy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Beth			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Davis	Jeffrey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Driggers	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Guthrie	Karla			Lunch Duty at Legacy Elementary School	Regular Hourly Rate / Maximum 356 Hours / Funding Source: General	August 20, 2025 - May 22, 2026
Henry	Mekuey			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Hyde	Amber			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Laurich-Schutt	Valerie			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Lowery	Jordan			Gatekeeper for 2025-2026 BCHS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	September 9, 2025 - May 30, 2026

EXTRA DUTY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES
McGee	Ryan			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Morales	Jesslyn			Open House	Regular Hourly Rate / Maximum 5.5 Hours / Funding Source: General	August 6, 2025
Odom	Jessica			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Tyler			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Roberts	Vanessa			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Thomas	Baleigh			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Tyson	Windy			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026
Vickers	Jacqueline			Gatekeeper for 2025-2026 BCMS Athletic Events	$15.00 Per Hour / As Needed / Funding Source: General	August 11, 2025 - May 22, 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Ahrens	Karibeth		Macclenny Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Akins	Kristina	Angela Waite	Baker County Middle School	Peer Teacher	Board Approved Rate	2025 - 2026
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Anderson	Jacob	Shared with Jessica Odom	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Bishop	Kinita		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Blake	Emily		Macclenny Elementary School	ESE Teacher	Board Approved Rate	2025 - 2026
Boshell	Nicki		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Branch	Heather		Baker County Middle School	Student Drop Off / Pick Up	Board Approved Rate	2025 - 2026
Brim	Haley		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Brookins	Lisa		Legacy Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Buettgen	Betsy		Baker County High School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Caley	Kaylan		Baker County Middle School	Drama	Board Approved Rate	2025 - 2026
Carrington	Dedra		Baker County Middle School	Vocational Department Head	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	Athletic Director	Board Approved Rate	2025 - 2026
Cassidy	Faith		Baker County Middle School	ESE Teacher	Board Approved Rate	2025 - 2026
Chauncey	Alicia		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Christopher	Heather	Pamela Young	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Coleman	Karen		Baker County Middle School	Future Educators Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Collingwood	Tabitha		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Colvin	Timothy		Baker County Middle School	Girls Head Basketball Coach	Board Approved Rate	2025 - 2026
Combs	Tiffany	Cameron Porch	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Combs	Tiffany	Jennifer Shields	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Crawford	Staci		Macclenny Elementary School	Chairperson, Fifth Grade	Board Approved Rate	2025 - 2026
Crawford	Tiffany		Macclenny Elementary School	Resource Instructor - Art	Board Approved Rate	2025 - 2026
Crews	Rebecca		Macclenny Elementary School	Chairperson, Third Grade	Board Approved Rate	2025 - 2026
Crews	Sheena		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Crews	Stephen		Baker County Middle School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Crews	Vonda		Westside Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Davis	Jessalyn		Macclenny Elementary School	Computer Network Manager	Board Approved Rate	2025 - 2026
Davis	Michaelle		Legacy Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Denmark	Rene		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Dennis	Jaime	Shared with Cynthia Hawkins	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Dietz	Jacquelin	Shared with Joshua Trippett	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Dopson	Brian		Baker County Middle School	Teacher on Special Assignment	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Dorman	Deborah		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Dyal	Kristen		Baker County Middle School	Team Leader - Sixth Grade Blue	Board Approved Rate	2025 - 2026
Echols	Debra		Baker County Pre-K / Kindergarten Center	Resource Instructor	Board Approved Rate	2025 - 2026
Eiserman	Melissa		Macclenny Elementary School	Chairperson, Second Grade	Board Approved Rate	2025 - 2026
Gainey	Krystal	Shared with Brandi Staier	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
Givens	Peace		Baker County High School	Teacher Assigned Full Time to Alternative School Setting	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Gray	Holly		Macclenny Elementary School	Enrichment, PBIS Patrol	Board Approved Rate	2025 - 2026
Green	Chariot		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Hand	Peggy	Mark Cramer	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Harris	Norma		Baker County Pre-K / Kindergarten Center	Nutrition Services Manager	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hartley	Ronda		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Hartley	Ronda		Macclenny Elementary School	Resource Chairperson	Board Approved Rate	2025 - 2026
Hawkins	Cynthia	Shared with Jaime Dennis	Baker County Middle School	SWAT Club Sponsor	Board Approved Rate	2025 - 2026
Hays	Leigh Ann	Concepcion Ledezma	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hays	Leigh Ann	Robin Johnson	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Henry	Mekuey		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	Resource Instructor - Science	Board Approved Rate	2025 - 2026
Hill	Margie		Macclenny Elementary School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Hite	Jennifer	Alana Brady	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Hodges	Felecia		Macclenny Elementary School	Resource Instructor - Social Studies	Board Approved Rate	2025 - 2026
Holtom	Sharon	Shared with Jessica Odom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Horne	Ridge		Macclenny Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Hurlbert	Rhyvonne		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Hyde	Amber		Baker County Middle School	Dancin Paws - Football	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Jackson	Angela		Macclenny Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Johnson	Gregory	Marlee Phillips	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Kittrell	Jessica	Brian Hinkey	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026
Kosakowski	Tara		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Lambright	Rebecca	Shared with Emily Tedesco	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Lambright	Rebecca		Baker County Middle School	Youth Power Sponsor	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Wellness Coordinator	Board Approved Rate	2025 - 2026
Lauramore	Jessica		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Lauramore	Jessica	Shared with Amanda Remsen	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Linville	Lori		Macclenny Elementary School	Chairperson, Fourth Grade	Board Approved Rate	2025 - 2026
Long	Shirley		Westside Elementary School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Maldonado	Lisa		Baker County Pre-K / Kindergarten Center	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Martin	Rachael		Baker County High School	Freshman Class Sponsor	Board Approved Rate	2025 - 2026
McCart	Maggie		Macclenny Elementary School	Chairperson, First Grade	Board Approved Rate	2025 - 2026
McHenry	Jessica	Jason Childers	Baker County High School	Peer Teacher	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Meisner	Christina		Legacy Elementary School	Custodian Coordinator	Board Approved Rate	2025 - 2026 (Effective August 21, 2025)
Miller	Suzanne		Westside Elementary School	Team Leader - ESE	Board Approved Rate	2025 - 2026
Miller	Suzanne	Shared with Debra Crews	Westside Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Miller	Suzanne		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Just Say No Club Sponsor	Board Approved Rate	2025 - 2026
Minshew	Lesley		Westside Elementary School	Team Leader - Fourth Grade	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	Speech and Hearing Therapist	Board Approved Rate	2025 - 2026
Mobley	Brandy		Baker County Pre-K / Kindergarten Center	ESE Speech Pathologist	Board Approved Rate	2025 - 2026
Mobley	Debbie		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Mobley	Tina		Macclenny Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Moore	Myles	Tim Lyon	Baker County High School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Nelson	Mekenzi		Baker County Pre-K / Kindergarten Center	Chairperson	Board Approved Rate	2025 - 2026
Nowlen	Amanda		Westside Elementary School	Enrichment, STEAM Club	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Nowlen	Amanda		Westside Elementary School	Resource Instructor - STEAM	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Technology Student Association	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Sharon Holtom	Baker County Middle School	STEM Robotics Club	Board Approved Rate	2025 - 2026
Odom	Jessica	Shared with Jacob Anderson	Baker County Middle School	Computer Network Manager	Board Approved Rate	2025 - 2026
Osborne	Chelsea		Legacy Elementary School	Enrichment - PBIS Patrol	Board Approved Rate	2025 - 2026
Oyster	Spencer		Baker County Middle School	Band Director	Board Approved Rate	2025 - 2026
Padgett	Karen		Baker County Middle School	Team Leader - Eighth Grade Yellow	Board Approved Rate	2025 - 2026
Ploucher	Melissa		Legacy Elementary School	Bus Duty	Board Approved Rate	2025 - 2026
Rafuse	Shelby		Legacy Elementary School	Yearbook Sponsor	Board Approved Rate	2025 - 2026
Remsen	Amanda	Shared with Jessical Lauramore	Legacy Elementary School	STEAM Robotics Club Sponsor	Board Approved Rate	2025 - 2026
Reneau	Christina		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Richardson	Catherine		Baker County Middle School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Roberts	Vanessa		Baker County Middle School	Head Softball Coach	Board Approved Rate	2025 - 2026
Robinson	Karen		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Rogers	Kaley	Shared with Mika Gray	Baker County Middle School	Majorettes	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Smith	Andrea		Baker County Pre-K / Kindergarten Center	ESE Teacher	Board Approved Rate	2025 - 2026
Sotomayor Portillo	Silvio		Westside Elementary School	ESE Paraprofessional	Board Approved Rate	2025 - 2026
Stafford	Rhonda		Macclenny Elementary School	Director of Guidance	Board Approved Rate	2025 - 2026
Stafford	Rhonda	Shared with Nancy Thornton	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Staier	Brandi	Shared with Krystal Gainey	Baker County Middle School	Vocational Agriculture	Board Approved Rate	2025 - 2026
Starling	Janis		Baker County Middle School	Nutrition Services Manager	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Team Leader - Second Grade	Board Approved Rate	2025 - 2026
Starling	Jennifer		Westside Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Sweat	Harli	Shared with Bridget Taylor	Legacy Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Sweat	Harli	Jennifer Hodges	Legacy Elementary School	Peer Teacher	Board Approved Rate	2025 - 2026
Tanner	Alexx		Legacy Elementary School	Chorus	Board Approved Rate	2025 - 2026
Taylor	Kelsey		Baker County Pre-K / Kindergarten Center	Late Bus Duty	Board Approved Rate	2025 - 2026
Taylor	Rodney	Alexx Tanner	Legacy Elementary School	Peer Teacher	Board Approved Rate - Half	2025 - 2026
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Basketball	Board Approved Rate	2025 - 2026
Tedesco	Emily	Shared with Rebecca Lambright	Baker County Middle School	Yearbook Sponsor	Board Approved Rate	2025 - 2026

SUPPLEMENTAL PAY FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**SPECIAL NOTE**	**LOCATION**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Tedesco	Emily		Baker County Middle School	Cheerleader Sponsor - Football	Board Approved Rate	2025 - 2026
Thompson	Jessica		Baker County Middle School	School Wellness Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy	Shared with Rhonda Stafford	Macclenny Elementary School	Testing Coordinator	Board Approved Rate	2025 - 2026
Thornton	Nancy		Macclenny Elementary School	Enrichment - Drama / TV Production	Board Approved Rate	2025 - 2026
Trippett	Joshua	Shared with Jacqueline Dietz	Westside Elementary School	Computer Network Management	Board Approved Rate	2025 - 2026
Vickers	Jacqueline		Baker County Middle School	Dancin Paws - Basketball	Board Approved Rate	2025 - 2026
Waddell	Ashley		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Webb	Staci		Student Services	Mental Health Counselor	Board Approved Rate	2025 - 2026
Williams	Latrelle		Legacy Elementary School	Late Bus Duty	Board Approved Rate	2025 - 2026
Wilson	Jessica		Westside Elementary School	Resource Instructor - Keyboarding	Board Approved Rate	2025 - 2026

OCCASIONAL PERSONNEL STAFFING FOR APPROVAL ON SEPTEMBER 8, 2025				
LAST NAME	**FIRST NAME**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hodges	Randal	High School Girls Head Flag Football Coach	$1390.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
Holton	John	High School Assistant Softball Coach	$1,390.00 Flat Rate / Funding Source: General	August 19, 2025 - June 30, 2026
Kinney	Kristian	High School Competition Cheerleading Coach	$1,030.00 Flat Rate / Funding Source: General	July 31, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Spring	$660.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026
McDuffie	Matthew	High School Assistant Football Coach - Fall	$1540.00 Flat Rate / Funding Source: General	July 1, 2025 - June 30, 2026

LEAVES FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**# OF DAYS**	**TYPE OF LEAVE**	**EFFECTIVE DATES**
Elledge	Mika		8	Personal Leave Without Pay - Medical	August 21, 2025 - September 1, 2025
Gibson	Barbara		30	Personal Leave Without Pay - Medical	August 11, 2025 - September 19, 2025
Griffis	Angie		8	Personal Leave Without Pay - Medical	August 6, 2025 - August 15, 2025

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Allen	Allison		Business 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Andrews	Nancy		Pre-K/Primary PK-3, Elementary Education K-6, Reading, Civic Seal of Excellence	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Barber	Abby		Social Science 6-12	Elementary Education 1-6	Westside Elementary School	2025-2026
Brady	Alana		Elementary Education K-6	Algebra and Math for College Algebra	Baker County High School	2025-2026
Crews	Brandon		Family and Consumer Science	AP Human Geography and US History	Baker County High School	2025-2026
Crews	Richard		Family and Consumer Science, Athletic Coaching K-12	Personal Family Finance	Baker County High School	2025-2026
Crews	Stephen		Business Education 6-12	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Beth		Mathematics 6-12 and Educational Leadership	MG Science 5-9, MG Social Science 5-9, MG English 5-9	Baker County Middle School	2025-2026
Davis	Brenda		Elementary Education K-6 and Reading	MG English 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Finley	Blane		Mathematics 5-9	Math for College Algebra	Baker County High School	2025-2026
Fletcher	Kasey		Elementary Education K-6, Reading Endorsement, English for Speakers of Other Languages	Biology and Integrated Science	Baker County High School	2025-2026
Gernhard	Joyce		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG English 5-9	Baker County Middle School	2025-2026
Hall	Cynthia		Elementary Education K-6 and Exceptional Student Education K-12	English and English for Speakers of Other Languages	Baker County High School	2025-2026
Haynes	Candace		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hinkey	Brian		English 6-12 and Athletic Coaching K-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Hodges	Jennifer		Elementary Education K-6, Social Sciences 6-12	Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Holton	Ashley		Physical Education K-12	ESE K-12	Baker County Middle School	2025-2026
Johnson	Robin		Business 6-12	Algebra and Math for College Algebra	Baker County High School	2025-2026
MacFarlane	Brianna		Business Education 6-12, Exceptional Student Education K-12, and Reading	MG Social Science 5-9	Baker County Middle School	2025-2026
Martin	Rachael		Elementary Education K-6, Educational Leadership, English for Speakers of Other Languages, Civics Seal of Excellence, and Reading	English	Baker County High School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
McCullough	Tucker		Elementary Education K-6	MG Social Science 5-9	Baker County Middle School	2025-2026
McGee	Ryan		Elementary Education K-6 and English for Speakers of Other Languages	MG English 5-9	Baker County Middle School	2025-2026
McHenry	Jessica		Elementary Education K-6	Chemistry and Biology	Baker County High School	2025-2026
Mixon	Marina		Health 6-12	Environmental Science and Integrated Science	Baker County High School	2025-2026
Moore	Richard		English 6-12	Elementary Education K-6	Legacy Elementary School	2025-2026
Mosley	Pamela		English 6-12, Reading Endorsement, Mathematics 5-9, School Counseling PK-12, English for Speakers of Other Languages	Math for College Algebra	Baker County High School	2025-2026
Padgett	Carylon		Elementary Education K-6, Pre-K/Primary PK-3, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Payne	Camryn		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Prescott	Amy		Elementary Education K-6 and English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026
Rafuse	Shelby		Elementary Education K-6	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Register	Scott		Agriculture and Driver Education	English 5-9, Reading, Mathematics 5-9, Social Science 5-9, Science, Exceptional Education K-12	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Register	Scott		Agriculture and Driver Education	Learning Strategies, Voc. Empl Skills, Culinary, Personal Career and School Development, Physical Ed	Baker County High School	2025-2026
Rodgers	Jarrell		Prekindergarten/Primary Education PK-3 and English for Speakers of Other Languages	Edmentum	Baker County High School	2025-2026
Rogers	Kaley		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, and Reading	MG Science 5-9	Baker County Middle School	2025-2026
Sharman	Kristin		Elementary Education K-6 and Reading	Biology	Baker County High School	2025-2026
Smith	Jenna		Elementary Education K-6, English for Speakers of Other Languages, and Reading	Computer Science Elementary and Secondary K-12	Baker County Middle School	2025-2026
Sowell	Jana		Prekindergarten/Primary Education PK-3, English for Speakers of Other Languages, Reading	English	Baker County High School	2025-2026
Surrency	Stephanie		Elementary Education K-6, Reading, Exceptional Student Education K-12	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Bridget		Elementary Education K-6, Reading	English for Speakers of Other Languages	Legacy Elementary School	2025-2026
Taylor	Joshua		English 6-12	English for Speakers of Other Languages	Baker County High School	2025-2026
Tedesco	Emily		Elementary Education K-6, English for Speakers of Other Languages, and Reading	MG Mathematics 5-9	Baker County Middle School	2025-2026
Vickers	Jacqueline		Elementary Education K-6, English for Speakers of Other Languages	MG Science 5-9	Baker County Middle School	2025-2026

OUT-OF-FIELD PERMITS FOR APPROVAL ON SEPTEMBER 8, 2025						
LAST NAME	**FIRST NAME**	**MI**	**CERTIFIED IN**	**PERMIT FOR**	**SCHOOL SITE**	**EFFECTIVE DATES**
Waite	Angela		Social Science 6-12	Elementary Education K-6, Exceptional Student Education K-12	Legacy Elementary School	2025-2026
Ward	James Evan		Elementary Education K-6	Digital Media and DIT	Baker County High School	2025-2026
Webb	Candace		Business Education 6 -12	Culinary	Baker County High School	2025-2026
Willingham	Rebecca		Elementary Education K-6, English Speakers of Other Languages, Reading	English	Baker County High School	2025-2026

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Alexander	Laura		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Beasley	Angela		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Bennett	Marsha		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Brown	Mallory		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Butcher	Virginia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Courson	Andrew		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Cushenbery	Kyle		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 15, 2025
Cushman	Kiley		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Davis	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Doyle	Carla		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Dugger	Emily		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Gibbons	Diamond		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Godbold	Devon		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Gordon	Margaret		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 15, 2025
Green	Anna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Hagins	Gabrielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Halle	Jayzn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hancock	Chase		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Hand	Theresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Hodgson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holloway	Danielle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holmes	Shantrell		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Holton	Savana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Hunt	Emma		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 13, 2025
Hurban	Tina		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jacobs	Ty		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 14, 2025
Johns	Amy		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Jones	Abigail		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Keith	Stephanie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Kennedy	Brooklyn		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Kinnaird	Karma		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Lane	Kimbra		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Martin	Peyton		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Matthews	Emmaline		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Moore	Rachel		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Rhoden	Gracie		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Chelsea		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Robinson	Tara		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 12, 2025
Ruise	Jasmine		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sapp	Annette		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Schwien	Annabelle		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Snyder	Heather		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Staier	Terrenia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Stokes	Elizabeth		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sturgill	Jonathan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Sullivan	Allison		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Surrency	Samara		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 20, 2025
Vanaman	Teresa		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 12, 2025
Vanvactor	Jordan		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Weatherly	Darby		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wellner	Jenna		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Wiggins	Janie		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	August 11, 2025
Wilkerson	Trestany		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025
Yarborough	Dana		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

SUBSTITUTE LIST FOR APPROVAL ON SEPTEMBER 8, 2025					
LAST NAME	**FIRST NAME**	**MI**	**DESCRIPTION**	**AMOUNT**	**EFFECTIVE DATES**
Yarborough	Kimberly		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	August 11, 2025

AGENDA ITEM NO. 8.2

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the August 18, 2025, Work Session.

ATTACHMENTS:
09.08.2025 Approval of 08.18.2025 Work Session Minutes 330_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, August 18, 2025 - 3:30 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #25

"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 Data Privacy Agreement Approval Procedures

The Baker County School Board met on Monday, August 18, 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 "Data Privacy Agreement Approval Procedures". The following Board Members were present: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Amanda Hodges, and Mandi Canaday. Board Member Clayton Lyons was not present for the session. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were present at the work session. Thomas Hill, Associate Superintendent of Human Resources, facilitated the session. Board Members were provided with a suggested procedure. He also fielded questions from the Superintendent and Board Members. The Board took no official action during the work session.

_____ Superintendent

_____ Board Chairperson

AGENDA ITEM NO. 8.3

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Minutes of the August 18, 2025, Work Session.

ATTACHMENTS:
09.08.2025 Approval of 08.18.2025 Work Session Minutes 400_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT

Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, August 18, 2025 - 4:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #25

"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 FLEHT Insurance Program

The Baker County School Board met on Monday, August 18, 2025, at 4:00 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of this meeting was to hold an open work session on the "Florida Educator Health Trust (FLEHT) Insurance Program". The following Board Members were present: Chairperson Tiffany McInarnay, Vice-Chairperson Jack Baker Jr., Amanda Hodges, and Mandi Canaday. Board Member Clayton Lyons was not present for the session. Superintendent Wyatt Milton and School Board Attorney Jeffrey Grosholz were present at the work session. Joe Albritton, CEO of Avail Consulting, facilitated the session. Board Members were provided with information about the FLEHT Insurance Program. He also fielded questions from the Superintendent and Board Members. 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: September 8, 2025

SUBMITTED BY: Wyatt Milton - (259-0401)

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the Minutes of the August 18, 2025, Work Session.

ATTACHMENTS:
09.08.2025 Approval of 08.18.2025 Work Session Minutes 430_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT

Committed to Excellence

MINUTES
WORK SESSION (OPEN TO THE PUBLIC)
Monday, August 18, 2025 - 4:30 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
Minute Book #40 / Supplemental Book #53 / Page #25

"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 with the Florida Department of Health and Baker Prevention - Facilitator Jordan Duncan

The Baker County School Board met on Monday, August 18, 2025, at 4:30 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 with the Florida Department of Health and Baker Prevention. 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 Jeffrey Grosholz were present at the work session. Jordan Duncan, MSN, RN, County Health Department Administrator, facilitated the session. Board Members received information outlining the Health Department's interactions with students. The Board took no official action 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:	September 8, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Minutes of the August 18, 2025, School Board Meeting.

ATTACHMENTS:
09.08.2025 Approval of 08.18.2025 Meeting Minutes_W.Milton.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

MINUTES
SCHOOL BOARD MEETING (OPEN TO THE PUBLIC)
Monday, August 18, 2025 - 5:00 PM
District Board Room (270 South Boulevard East, Macclenny, Florida 32063)
(Revised Agenda) Minute Book #40 / Supplemental Book #53 / Page #25

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

1. INVOCATION AND PLEDGE OF ALLEGIANCE

The Baker County School Board met on Monday, August 18, 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 Tonya Tarte was going to give the invocation, followed by the Pledge of Allegiance led by Tina Bradley.

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 Recognize Retiree Denny Wells (Hire Date: 8/17/71; Retire Date: 5/30/25)
Superintendent Milton presented retiree Denny Wells with a plaque and a restaurant gift card for his years of service to our district.

5.2 Recognize Retiree Diane Wells (Hire Date: 8/15/72; Retire Date: 5/30/25)
Superintendent Milton presented retiree Diane Wells with a plaque and a restaurant gift card for her years of service to our district.

5.3 Recognize Employee Jennifer Payne - Baker County High School
Superintendent Milton recognized Jennifer Payne with a plaque and flowers in honor of her outstanding dedication and service to Baker County High School.

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

6.1 8.1.: Personnel Items, Supplemental Pay List: Approval of the Correction of First Name for Lisa Manalo from Lisa to Lara.
Chairperson McInarnay read the recommended correction to the agenda and entertained a motion

from the Board. As recommended:
Amanda Hodges made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

6.2 8.15.: Addition of the Approval of Budget Amendment #2 (BA 2) for Fiscal Year Ending June 30, 2025. (General Fund 100)
Chairperson McInarnay read the recommended addition to the agenda and entertained a motion from the Board. As recommended:
Clayton Lyons made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

6.3 8.16.: Addition of the Approval of Budget Amendment #3 (BA 3) for Fiscal Year Ending June 30, 2025. (Food Service Fund 410)
Chairperson McInarnay read the recommended addition 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.

6.4 8.17.: Addition of the Approval of Budget Amendment #4 (BA 4) for Fiscal Year Ending June 30, 2025. (Federal Fund 420)
Chairperson McInarnay read the recommended addition to the agenda and entertained a motion from the Board. As recommended:
Jack Baker Jr. made a motion to approve, seconded by Amanda Hodges. The motion carried 5-0.

6.5 8.18.: Addition of the Approval of Amendment #1 to "Workforce Development Capitalization Incentive Grant (CAP)" in the Amount of $1,700,000.00 with No Change in Over All Budget Total. Amendment / Federal / No Matching
Chairperson McInarnay read the recommended addition to the agenda and entertained a motion from the Board. As recommended:
Clayton Lyons made a motion to approve, seconded by Mandi Canaday. The motion carried 5-0.

6.6 9.8.: Addition of the Approval of the Contract Between Baker County School Board and Driver Training Solutions, LLC.
Chairperson McInarnay read the recommended addition to the agenda and, upon the advice of legal counsel, entertained a motion from the Board to table the item until the next meeting. As recommended:
Mandi Canaday made a motion to postpone, 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 Jerri Canaday for item 8.1. Approval of the Personnel Items List on August 18, 2025. As recommended:
Amanda Hodges made a motion to approve, seconded by Clayton Lyons. The motion carried 5-0.

Jack Baker Jr. requested to be recused from voting on Cassandra Hatcher for item 8.1. Approval of the Personnel Items List on August 18, 2025. As recommended:
Mandi Canaday 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, excluding Jerri Canaday and Cassandra Hatcher from item 8.1 Personnel List, for approval on August 18, 2025. As recommended:
Jack Baker Jr. made a motion to approve the routine items, seconded by Mandi Canaday. The motion carried 5-0.

8.1 Approval of the Personnel Items List for Approval on August 18, 2025.

8.2 Approval of the Minutes of the July 28, 2025, School Board Meeting.

8.3 Approval to Incorporate Form 8B into the July 28, 2025, School Board Meeting Minutes.

8.4 Approval of the Minutes of the August 4, 2025, Work Session.

8.5 Approval of the Minutes of the August 4, 2025, Work Session.

8.6 Approval of the Minutes of the August 4, 2025, School Board Meeting.

8.7 Approval of Amendment #2 to "2024-2027 Title IX, Part A Education of Homeless Children and Youth" in the Amount of $3,368.75 with No Change in Over All Budget Total. Amendment / Federal / No Matching

8.8 Approval of the Agreement with the Baker County Sheriff's Office for School Crossing Guards, Effective July 1, 2025 - June 30, 2026.

8.9 Approval of the Data Sharing Agreement with Age of Learning.

8.10 Approval of Amendment #1 of the Data Sharing Agreement with University of Florida Board of Trustees.

8.11 Approval of Contract for Services Agreement with Allied Instructional Services to Provide a Board Certified Teacher in Blindness and Visual Impairments, Effective July 1, 2025 - June 30, 2026.

8.12 Approval to Renew Agreement with Resolutions in Special Education, Inc. Effective July 1, 2025 - June 30, 2026. (No Changes from Previous Agreement.)

8.13 Approval of the Renewal to the Formal Quotation for Granicus, Effective September 12, 2025 - September 12, 2028.

8.14 Approval of Addendum to the Formal Quotation for Pest Control Services No. 2024-001 with Florida Pest Control Services, Effective July 1, 2025 - June 30, 2026.

8.15 Approval of Budget Amendment #2 (BA 2) for Fiscal Year Ending June 30, 2025. (General Fund 100)

8.16 Approval of Budget Amendment #3 (BA 3) for Fiscal Year Ending June 30, 2025. (Food Service Fund 410)

8.17 Approval of Budget Amendment #4 (BA 4) for Fiscal Year Ending June 30, 2025. (Federal Fund 420)

8.18 Approval of Amendment #1 to "Workforce Development Capitalization Incentive Grant (CAP)" in the Amount of $1,700,000.00 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 Jerri Canaday, formerly listed under the removed routine item 8.1. Personnel Items List, for approval on August 18, 2025. As recommended:
Clayton Lyons made a motion to approve, seconded by Jack Baker Jr.. The motion carried 4-0.

Chairperson McInarnay entertained a motion from the Board to approve Cassandra Hatcher, formerly listed under the removed routine item 8.1. Personnel Items List, for approval on August 18, 2025. As recommended:
Mandi Canaday made a motion to approve, seconded by Amanda Hodges. The motion carried 4-0.

9.2 Approval of the 2025-2026 Student Progression Plan and 2025-2026 Code of Student Conduct.

Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

9.3 Approval of the No Cost Agreement with Age of Learning.
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.

9.4 Approval to Award Bid for Macclenny Elementary School Front Door Entrance Project to Little & Williams in the Amount of $36,281.00.
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.

9.5 Approval of the Baker County School District Virtual School Handbook.
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.

9.6 Approval of the Course Billing and Contract Services Related to Personalized Education Program (PEP) Scholarship.
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.

9.7 Approval to Seek Request for Qualifications for Construction Management Services Related to the Construction of a New Middle School Facility.
Chairperson McInarnay entertained a motion from the Board to approve this agenda item. As recommended:
Clayton Lyons made a motion to approve, seconded by Jack Baker Jr.. The motion carried 5-0.

9.8 Approval of the Contract Between Baker County School Board and Driver Training Solutions, LLC.
This item was removed from the agenda for a later date; therefore, no Board action was taken on this item.

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

The first week of school ran smoothly – truly the best start to a school year.

New Middle School Facility – Superintendent Milton announced that there is great excitement surrounding the upcoming project.

12. ADJOURNMENT

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

_____	_____
Superintendent	Board Chairperson

AGENDA ITEM NO. 8.6

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.

ATTACHMENTS:
09.08.2025 Approval of Form 8B for M. Canaday on 08.18.2025 _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 August 18, 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 August 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 mother-in-law Jerri Canaday ;

___ 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 August 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 August 18, 2025. Amongst the list of personnel decisions to be approved as part of Item 8.1 was my mother-in-law, Jerri Canaday. 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.

8/18/25
Date Filed

Amanda 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:	September 8, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Minutes
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Incorporate Form 8B into the August 18, 2025, School Board Meeting Minutes.

ATTACHMENTS:
09.08.2025 Approval of Form 8B for J. Baker on 08.18.2025 _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
Baker, Jr., Jack	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 August 18, 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, Jack Baker, Jr., hereby disclose that on August 12, 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 Cassandra Hatcher;

___ 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 August 12, 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 August 18, 2025. Amongst the list of personnel decisions to be approved as part of Item 8.1 was my sister-in-law, Cassandra Hatcher. 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.

08/18/2025
Date Filed

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. 8.8

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of AEFL Corrections Education_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*AEFL, Corrections Education*

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)***
AEFL, Corrections Grant Fiscal Year 24-25 No Cost Extension

HOW WILL FUNDS BE USED ***(If additional space is needed, attachments may be used)***
The Department of Education has issued a No Cost Extension for the 2024-2025 in the Corrections Grant. The project period is now July 1, 2025 - June 30, 2026. The remaining funds will be used to cover the indirect cost of this extension, leaving $1.55 for supplies. There are no changes in the grant total of $100,000.00.

SUBMITTED BY: _____ **DATE:** _____

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT
Baker County School District

2 PROJECT NUMBER
020-1915C-5CC01

3 PROJECT/PROGRAM TITLE
Adult Education and Family Literacy, Corrections Education

TAPS 25B021

4 AUTHORITY
CFDA 84.002 AEFLA Federal Grant Title II WIOA
USDE or Appropriate Agency

FAIN#: V002A240009

5 AMENDMENT INFORMATION
Amendment Number: 2
Type of Amendment: No Cost Extension
Effective Date: 07/01/2025

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:	$100,000.00
Amendment Amount:	
Estimated Roll Forward:	
Certified Roll Amount:	
Total Project Amount:	$100,000.00

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: 04/30/2026
- 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 : 07/01/2024

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:

12 APPROVED:

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

7/10/2025
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. (Additional space provided on Page 2 of 2 if needed.)

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

State Board of Education

Ben Gibson, *Chair*
Ryan Petty, *Vice Chair*
Members
Esther Byrd
Grazie P. Christie
Daniel P. Foganholi, Sr.
Kelly Garcia
MaryLynn Magar

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

Manny Diaz, Jr.
Commissioner of Education

MEMORANDUM

TO: School District Superintendents

FROM: Paul O. Burns, Ed.D., Senior Chancellor
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations

DATE: July 8, 2025

SUBJECT: **2025-26 Federal Funding**

Thank you for the opportunity to meet with you on July 1, 2025, regarding federal grant updates.

In summary, on June 30, 2025, the U.S. Department of Education (USED) advised all states that it is reviewing funding for the 2025-26 academic year for the following grant programs:

- Title I, Part C
- Title II, Part A
- Title III, Part A
- Title IV, Part A
- Title IV, Part B (21st Century Community Learning Centers)
- Adult Education Basic Grants to States program, including the Integrated English Literacy and Civics Education (IELCE)

As a result, USED did not issue Grant Award Notifications for these programs on July 1.

As an update since our meeting, the Florida Department of Education (FDOE) received the 2025-26 grant award notification for Title V, Part B (Rural Education Initiative). FDOE will be communicating with districts that are eligible for this grant.

To help districts continue to use remaining funds from 2024-25 awards, FDOE will issue no cost extensions for all of the grant programs under review for an additional 12 months except for Title IV, Part B.

The extensions are subject to the continued availability of grant funds in the respective programs as awarded by the USED.

Once a no cost extension is issued, local educational agencies (LEAs) may continue to utilize funds as previously approved in the prior year budget or may submit an amendment via the ordinary process.

Conditional release of funds will still be available for funded programs including Title I, Part A and Individuals with Disabilities Education Act (IDEA).

We also remind LEAs of the opportunity to consolidate administrative funds for Elementary and Secondary Education Act (ESEA) programs under Section 8203 of the ESEA. If an LEA needs further information about that flexibility, please send an email to the Office of Grants Management at GrantED@fldoe.org.

Finally, we caution that if certain expenditures are moved to general revenue, it would be presumed to be supplanting to later attempt to move the expense back to federal grant funding.

FDOE remains committed to supporting districts through this process. Should you have any questions, please send an email to CFOSpecialProjects@fldoe.org.

POB/SP/bl

cc: Chief Financial Officers for Florida Local Educational Agencies

AGENDA ITEM NO. 8.9

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of AEFL General Education Project_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:	*$153,180.00*

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)*
Adult General Education (AGE) Fiscal Year 24-25 No Cost Extension

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
The Department of Education has issued Amendment #5, a No Cost Extension for the 2024-2025 in the AGE Grant. The project period is now July 1, 2025-June 30, 2026 with the remaining balance of $3,246.00.

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: 5 Type of Amendment: No Cost Extension Effective Date: 07/01/2025	**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: 04/30/2026
- 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 : 07/01/2024

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:

12 APPROVED:

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

7/14/2025
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. (Additional space provided on Page 2 of 2 if needed.)

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

DOE-200
Revised 07/15

State Board of Education

Ben Gibson, *Chair*
Ryan Petty, *Vice Chair*
Members
Esther Byrd
Grazie P. Christie
Daniel P. Foganholi, Sr.
Kelly Garcia
MaryLynn Magar

Manny Diaz, Jr.
Commissioner of Education

MEMORANDUM

TO: School District Superintendents

FROM: Paul O. Burns, Ed.D., Senior Chancellor
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations

DATE: July 8, 2025

SUBJECT: **2025-26 Federal Funding**

Thank you for the opportunity to meet with you on July 1, 2025, regarding federal grant updates.

In summary, on June 30, 2025, the U.S. Department of Education (USED) advised all states that it is reviewing funding for the 2025-26 academic year for the following grant programs:

- Title I, Part C
- Title II, Part A
- Title III, Part A
- Title IV, Part A
- Title IV, Part B (21st Century Community Learning Centers)
- Adult Education Basic Grants to States program, including the Integrated English Literacy and Civics Education (IELCE)

As a result, USED did not issue Grant Award Notifications for these programs on July 1.

As an update since our meeting, the Florida Department of Education (FDOE) received the 2025-26 grant award notification for Title V, Part B (Rural Education Initiative). FDOE will be communicating with districts that are eligible for this grant.

To help districts continue to use remaining funds from 2024-25 awards, FDOE will issue no cost extensions for all of the grant programs under review for an additional 12 months except for Title IV, Part B.

The extensions are subject to the continued availability of grant funds in the respective programs as awarded by the USED.

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Conditional release of funds will still be available for funded programs including Title I, Part A and Individuals with Disabilities Education Act (IDEA).

We also remind LEAs of the opportunity to consolidate administrative funds for Elementary and Secondary Education Act (ESEA) programs under Section 8203 of the ESEA. If an LEA needs further information about that flexibility, please send an email to the Office of Grants Management at GrantED@fldoe.org.

Finally, we caution that if certain expenditures are moved to general revenue, it would be presumed to be supplanting to later attempt to move the expense back to federal grant funding.

FDOE remains committed to supporting districts through this process. Should you have any questions, please send an email to CFOSpecialProjects@fldoe.org.

POB/SP/bl

cc: Chief Financial Officers for Florida Local Educational Agencies

AGENDA ITEM NO. 8.10

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 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:	

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 for approval of the No-Cost Extension issued by the Department of Education for funds approved in the 2024-2025 grant.

HOW WILL FUNDS BE USED ***(If additional space is needed, attachments may be used)***
This amendment is for the No-Cost Extension of the 2024-2025 funds issued by the Department of Education. The extension approves remaining funds to be used through June 30, 2026. ***There are no changes in the overall grant total of $305,880.45***

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***8/8/2025***

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: 5
Type of Amendment: No Cost Extension
Effective Date: 07/01/2025

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: **This extension is subject to the continued availability of grant funds as awarded by the U.S. Department of Education.**

12 APPROVED:

Jennifer L. Kruis
Authorized Official on behalf of the Commissioner of Education

7/10/2025
Date of Signing

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

DOE-200
Revised 07/15

AGENDA ITEM NO. 8.11

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of Title IV Part A - Amendment 4_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Title IV, Part A - Student Support and Academic Enrichment*

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 for approval of the No-Cost Extension issued by the Department of Education for funds approved in the 2024-2025 grant.

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
This amendment is for the No-Cost Extension of the 2024-2025 funds issued by the Department of Education. The extension approves remaining funds to be used through June 30, 2026.   ***There are no changes in the overall grant total of $181,860.86***

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***8/8/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT
Baker County School District

2 PROJECT NUMBER
020-2415A-5C001

3 PROJECT/PROGRAM TITLE
Title IV, Part A - Student Support and Academic Enrichment (SSAE)

TAPS 25A120

4 AUTHORITY
84.424A Title IV Student Support and Academic Enrichment
USDE or Appropriate Agency

FAIN#: S424A240010

5 AMENDMENT INFORMATION
Amendment Number: 4
Type of Amendment:No Cost Extension
Effective Date: 07/01/2025

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:	$181,860.86
Amendment Amount:	
Estimated Roll Forward:	
Certified Roll Amount:	
Total Project Amount:	$181,860.86

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: 8/25/2025
- Date(s) for program reports:
- Federal Award Date : 07/01/2024

10 DOE CONTACTS
Program: Raven Wilcoxson
Phone: (850) 245-0558
Email: Raven.Wilcoxson@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: **This extension is subject to the continued availability of grant funds as awarded by the U.S. Department of Education.**

12 APPROVED:

FLORIDA DEPARTMENT OF EDUCATION fldoe.org

_____ _____
Authorized Official on behalf of the Commissioner of Education — Date of Signing

DOE-200
Revised 07/15

AGENDA ITEM NO. 8.12

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of Title IV Part A - Amendment 5_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Title IV, Part A - Student Support and Academic Enrichment*

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)*
Department of Education has issued a No-Cost Extension for funds to be used through June 30, 2026

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
This amendment is for the No-Cost Extension of the 2024-2025 funds issued by the Department of Education. The extension approves remaining funds to be used through June 30, 2026. This amendment has been made to move funds to cover IXL licenses, Loopspire licenses and extra-duty hours for Guidance Career Specialist to work on student schedules. There are no changes in the overall grant total of $181,860.86

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***8/8/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT
Baker County School District

2 PROJECT NUMBER
020-2415A-5C001

3 PROJECT/PROGRAM TITLE
Title IV, Part A - Student Support and Academic Enrichment (SSAE)

TAPS 25A120

4 AUTHORITY
84.424A Title IV Student Support and Academic Enrichment
USDE or Appropriate Agency

FAIN#: S424A240010

5 AMENDMENT INFORMATION
Amendment Number: 5
Type of Amendment: Program/Budget
Effective Date: 07/18/2025

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:	$181,860.86
Amendment Amount:	
Estimated Roll Forward:	
Certified Roll Amount:	
Total Project Amount:	$181,860.86

8 REIMBURSEMENT OPTION
Federal Cash Advance

9 TIMELINES

- Last date for incurring expenditures and issuing purchase orders: 06/30/2026
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- 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: Raven Wilcoxson
Phone: (850) 245-0558
Email: Raven.Wilcoxson@fldoe.org
Grants Management: Unit A (850) 245-0735

Comptroller Office
Phone: (850) 245-0401

UEI#: MJG4ULGMPKE7
FEIN#: F596000509001

11 TERMS AND SPECIAL CONDITIONS

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- 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:

12 APPROVED:

Jennifer Kruis
Authorized Official on behalf of the Commissioner of Education

7/25/2025
Date of Signing

FLORIDA DEPARTMENT OF EDUCATION fldoe.org

DOE-200
Revised 07/15

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 7/18/25
B) Program Name: **Title IV, Part A: Student Support and Academic Enrichment** **TAPS Number: 25A120**		**Project Number (DOE Assigned)** **020-2415A-5C001**

C) Amendment Type	D) Amendment Request Contact Information	
☒ Program ☒ Budget **Amendment Number: 5**	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.

Signature of Agency Head	Title	Date
	Superintendent	7/16/25

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.

Additional funding would be for the following activities:

1. **Performance Scoring, LLC Online Application Agreement: This annual online application agreement will provide web-based classroom walkthrough forms to evaluate the fidelity of implementation related to the professional learning provided to instructional staff during the current school year. Both school-site and district-level administrators will have access to create and use web-based classroom walkthrough forms containing instructional lookfors from professional learning provided to instructional staff related the Florida Practice Profiles and Florida's Reading and Mathematics Formulas for Success. In addition, this online platform will also be utilized for the completion of observations associated with instructional evaluations. This activity will be considered successful**

if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education.

2. IXL: IXL's My Reading Academy and My Math Academy provide students with personalized, adaptive instruction that meets them at their individual skill levels. These programs use evidence-based practices to build foundational skills in reading and math through engaging, interactive lessons. By supporting learners with immediate feedback and targeted practice, students gain confidence and competence in core academic areas. The platforms also incorporate game-like elements to maintain student motivation and foster a love of learning. As students' progress at their own pace, teachers receive real-time data to inform instruction and offer additional support where needed. Together, these tools contribute to a well-rounded education by ensuring all students have the opportunity to master essential literacy and numeracy skills. This activity will be considered successful if state progress monitoring results show at least a 10% increase in the number of students scoring satisfactory or proficient as defined by the Florida Department of Education.
3. Guidance Counselors: Guidance counselors play a critical role in strategically scheduling students to ensure each individual receives a well-rounded educational experience that supports both academic growth and personal development. With dedicated funding, counselors are able to hand-schedule students, allowing for a more individualized program of study that aligns with students' strengths, interests, and future goals. This personalized approach ensures that students are not only meeting graduation requirements but also participating in enrichment opportunities and elective courses that promote a holistic education. Additionally, counselors are able to identify students in need of additional support and schedule appropriate Tier 2 and Tier 3 interventions, helping to close learning gaps and provide targeted assistance where needed. For elementary and middle school counselors, this activity will be considered successful if there is at least a 5% reduction in the overall school average of retentions. An additional criterion necessary to meet success for this activity will be if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education. For high school counselors, this activity will be considered successful if there is at least a 5% increase in the percentage of students graduating from Baker County High School. An additional criterion necessary to meet success for this activity will be if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education.

Please see attached DOE 151.

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

A) Baker County School District
District/Agency Name

B) 020-2415A-5C001 /25A120
Project Number/TAPS Number

C) 5
Amendment Number

D) Total Project Amount Currently Approved
$181,860.86

E) Total Project Amount resulting from this Budget Amendment
$181,860.86

F) Line Item Description

Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
5100	369	Technology Related Rentals: LoopSpire: Funding would provide for the online subscription for thirty administrators and six instructional coaches to create, share, utilize, and review tabulated results of classroom walkthrough forms on the Performance Scoring online platform		$ 3,240.00	
5100	369	Technology Related Rentals: IXL: Funding would provide online subscription to be used at the Baker County Kindergarten Center		$ 6,300.00	
5100	130	Other Certified:Provide extra-duty summer hours outside of contractual hours for 9 Guidance Counselors at 6 school sites, Baker County High School, Baker County Middle School, Macclenny Elementary, Westside Elementary, Legacy Elementary, and Kindergarten Center. These hours would be used for scheduling students in July 2025. These hours would be paid at counselor's regular hourly rate (which varies with ranges starting @ $33.09 through $50.88), plus retirement (14.03%) and FICA (7.65%).		$ 13,919.60	
5100	210	Retirement, Other Certified		$ 1,952.92	
5100	220	FICA, other certified		$ 1,064.85	
6400	120	Classroom Teacher: Curriculum Mapping			$ 22,905.89
6400	210	Retirement, curriculum mapping			$ 2,963.47
6400	220	FICA, curriculum mapping			$ 608.01
			Total	**$ 26,477.37**	**26,477.37**

AGENDA ITEM NO. 8.13

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Thomas Hill - (259-0429)
ITEM TYPE:	Plan
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the 2025-2026 Professional Learning Catalog. (Executive Summary of Changes Included in Packet.)

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Professional Learning Catalog_T.Hill.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

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

Wyatt Milton, Superintendent

August 13, 2025

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

Dear Superintendent Milton:

I am requesting School Board approval of the 2025-2026 Professional Learning Catalog. Due to the length of this document (788 pages), I am submitting a summary of the major changes to this plan. To access the Professional Learning Catalog, please go to the following link for the entire document:

https://sites.google.com/nefec.org/nefecisp/professional-learning-catalog

Please call me if you have any questions.

Thank you for your consideration of this matter.

Sincerely,

Thomas Hill
Associate Superintendent of Human Resources

Changes to the 24-25 NEFEC Professional Learning Catalog to apply to the 25-26 version:

- Continued to change the verbiage to comply with FDOE and legislative requirements. This includes all endorsements.

- Substituted new Technology for Varied Learners for Technology for the Diverse Classroom

- Changed titles as follows:
    - Integrating Student Services for Inclusive Schools to Integrating Student Services for All Students
    - Leadership for Inclusion of Students with Disabilities to Leadership to Support Students with Disabilities
    - Building Inclusive Schools to Supportive Environments for Students with Disabilities

- Added the following courses:

Math Matrix Micro-Credential Course 1 - Fostering Mathematics Proficiency	1-009-002	20
Math Matrix Micro-Credential Course 2 - Number Sense & Operations (K-5)/Algebraic Reasoning (6-12)	1-009-003	20
Math Matrix Micro-Credential Course 3 -Practicum	1-009-004	20
Teaching Students with Disabilities in the Special Areas	1-100-007	20
Teaching Students with Disabilities in the Content Areas	1-100-008	20

- Added specific FCRR Reading Endorsement descriptions (does not change component numbers)
- Added a Transfer of Educational Leadership component (9-999-006)

AGENDA ITEM NO. 8.14

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Exceptional Student Education
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Reimburse Kimberly Spurlock (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA

ATTACHMENTS:
09.08.2025 Approval of Spurlock Travel 2025-2026_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

August 11, 2025

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

Dear Superintendent Milton:

We are requesting School Board approval for reimbursement of mileage to Kimberly Spurlock for transportation of her son to the Baker County High School for the 2025-2026 school year.

Due to his significant disability, it would be safer for his mother to transport him to and from school each day as recommended per his IEP (Individual Education Plan). She will submit a travel voucher and attendance report at the end of each month. Reimbursement will be paid through IDEA Funds.

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

Regards,

Alice Schmitges, Director
Exceptional Student Education/Student Services

AS:cm

Address:
Kimberly Spurlock
11007 Altman's Way
Glen St. Mary, FL 32040

AGENDA ITEM NO. 8.15

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Exceptional Student Education
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Reimburse Courtland Kight (Parent) Mileage for Transporting Her Children To and From Central Riverside Elementary in Jacksonville. Funding Source: IDEA

ATTACHMENTS:
09.08.2025 Approval of Kight Travel 2025-2026_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

August 12, 2025

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

Dear Superintendent Milton:

We are requesting School Board approval for reimbursement of mileage to Courtland Kight for transportation of her children to Central Riverside Elementary, 2555 Gilmore St. Jacksonville, FL 32204 for the 2025-2026 school year.

Due to their significant disabilities, it would be safer for their mother to transport them to and from school each day as recommended per their IEP (Individual Education Plan). She will submit a travel voucher and attendance report at the end of each month. Reimbursement will be paid through the IDEA Funds.

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

Regards,

Alice Schmitges, Director
Exceptional Student Education/Student Services

AS:cm

Address:
Courtland Kight
6735 CR. 229
Glen St. Mary, Fl. 32040

AGENDA ITEM NO. 8.16

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Exceptional Student Education
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval to Reimburse Lynn Peters (Parent) Mileage for Transporting Son To and From Baker County High School. Funding Source: IDEA

ATTACHMENTS:
09.08.2025 Approval of Peters Travel 2025-2026_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

August 13, 2025

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

Dear Superintendent Milton:

We are requesting School Board approval for reimbursement of mileage to Lynn Peters for transportation of her son to and from the Baker County High School for the 2025-2026 school year.

Due to his significant disability, it would be safer for his mother to transport him to and from school each day as recommended per his IEP (Individual Education Plan). She will submit a travel voucher and attendance report at the end of each month. Reimbursement will be paid through IDEA Funds.

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

Regards,

Alice Schmitges, Director
Exceptional Student Education/Student Services

AS:cm

Address:
Lynn Peters
8690 Lake George Circle E
Macclenny, FL 32063

AGENDA ITEM NO. 8.17

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Carrie Dopson - (259-0408)

ITEM TYPE: Plan

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the 2025-2026 District Instructional Materials Handbook.

ATTACHMENTS:
09.08.2025 Approval of the 25-26 District Instructional Materials Handbook_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

August 14, 2025

Mr. Wyatt Milton
Superintendent of Schools
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton,

The purpose of this letter is to request School Board approval of the attached Baker County School District Instructional Materials Handbook for the 2025-2026 school year.

According to Florida Statute 1006.40(5), school districts within the State of Florida are required to have an identified process for the approval of instructional materials. In compliance with these requirements, I am submitting an **updated** Instructional Materials Handbook for approval.

Please do not hesitate to contact me at 904-259-0408 if you have any questions in reference to the attached document.

Sincerely,

Carrie Dopson
Executive Director of Teaching and Learning

Baker County School District

Department of Teaching and Learning

~~2024-2025~~ 2025-2026

Instructional Materials Handbook

For information about this document, please contact:
~~Mr. Thomas Hill~~
Mrs. Carrie Dopson
Director of Teaching and Learning
Voice: 904-259-0404
Email: ~~Thomas.hill@bakerk12.org~~
Carrie.dopson@bakerk12.org

This handbook includes descriptions of District and State policies and procedures in reference to the selection, adoption, and allocation of instructional materials.

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State Statutes Associated with Instructional Materials

In Chapter 1006 of the Florida Statutes, District responsibilities associated with instructional materials are defined. Beginning with F.S. 1006.28, instructional materials are defined as, "materials that are available in bound, unbound, kit, or package form and may consist of hard backed or soft backed textbooks, electronic content, consumables, learning laboratories, manipulatives, electronic media, and computer courseware or software."

It is important to note that this definition exceeds what is typically referred to as "textbooks."

Funding

The amount of funding provided for the purchase of instructional materials to the Baker County School District varies significantly each year.

Funds may be used to purchase instructional materials from the Florida School Book Depository as well as from other vendors.

Under present legislation, funds may accumulate from year to year in order to facilitate the appropriate adoption of instructional materials.

State Adoptions

The State of Florida has identified an adoption cycle for the proper replacement of instructional materials. This cycle is typically a five-year period. With the adoption of new content standards or other factors, the cycle is sometimes altered to meet the educational needs of students.

A copy of the current Florida adoption cycle may be found at:
http://www.fldoe.org/core/fileparse.php/5574/urlt/AdoptionCycle.pdf

Revised State Guidelines for the Adoption and Purchase of Instructional Materials

In Florida, school Districts must provide current instructional materials for the core subject areas of mathematics, language arts, social studies, science, reading, and literature. Legislation continues to provide the following:

- Each District School Board is responsible for the content of all instructional materials used in a classroom.
- Each District School Board must adopt a policy regarding a parent's objection to his or her child's use of a specific instructional material.
- Each District School Board must establish a process by which the parent of a public-school student may contest the District School Board's adoption of a specific instructional material.
- Each District must provide for proper requisitioning, distribution, accounting, storage, care, and use of all instructional materials.
- Each District must provide other teaching accessories and aids as needed for the school District's educational program.

- Each District must establish and maintain a program of school library media services for all public schools.
- The District Superintendent has the duty to recommend such plans for improving, providing, distributing, accounting for, and caring for instructional materials and other instructional aids as will result in general improvement of the District school system.
- Each District Superintendent shall notify the department by April 1 of each year the State-adopted instructional materials that will be requisitioned for use in his or her school District.
- The school principal shall assure that instructional materials are used to provide instruction to students enrolled at the grade level or levels for which the materials are designed, pursuant to adopted District School Board rule.
- The school principal, upon request of the parent of a student in the school, shall sell to the parent any instructional materials used in the school.
- All money collected from the sale, exchange, loss, or damage of instructional materials shall be transmitted to the District's instructional materials account.
- Principals shall see that all instructional materials are fully and properly accounted for as prescribed by adopted rules of the District School Board.

State Instructional Materials Review Process

In Florida, specific courses within selected subject areas and grade levels are called for adoption on a rotating basis, usually for a period of five years. Florida adopts instructional materials for those specific courses. Subject areas for the current adoption year and the adoption schedule are posted on the Florida Department of Education Instructional Materials website. Approximately one year prior to each adoption, the Florida Department of Education publishes the Instructional Materials Specifications for the subjects to be adopted. These specifications outline the courses, as well as the standards that the materials are expected to meet. Specifications can be downloaded from the Florida Department of Education Instructional Materials website.

State Instructional Materials Reviewers

The Commissioner of Education shall appoint three State instructional materials reviewers in the content areas submitted for adoption to review the instructional materials and evaluate the content for alignment with the applicable Florida Standards and Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards. For the materials which the first two State instructional materials reviewers agree to recommend or not recommend for adoption, an evaluation by the third reviewer will not be required. An evaluation by the third reviewer will only be required for situations in which the first two reviewers disagree as to whether materials should be recommended for adoption. Instructional materials shall be made electronically available to the State instructional materials reviewers, who shall complete an electronic evaluation of the items to assess whether the materials align as Stated above.

The State instructional materials reviewers shall be State or national experts in the academic content area being reviewed for adoption. Generally, the Commissioner shall appoint State instructional materials reviewers who hold a graduate degree in the field or a related field. The Commissioner may appoint State instructional materials reviewers without a graduate degree in content areas in which a graduate degree may not be applicable or in instances in which the reviewer has a baccalaureate degree

and substantial experience and/or recognition as an expert in the field. Such recognition may include, but is not limited to, awards received or publications related to the academic content area.

District Reviewers

The Commissioner of Education shall request each school District Superintendent to nominate one classroom teacher or District-level content supervisor to review two or three of the submissions recommended by the State instructional materials reviewers. The District reviewers should be experienced teachers or supervisors with expertise in the content area. Superintendents are encouraged to nominate individuals with a graduate degree in the content area and/or who have been recognized as a Teacher of the Year at any level (School, District, Regional, State, or National). The District reviewers will evaluate only those materials recommended by the State instructional materials reviewers. District reviewers shall be provided electronic access to two or three recommended submissions and shall complete an electronic evaluation of the instructional usability of the materials.

Reviewer Training

Pursuant to Section 1006.29(4), Florida Statutes, the Department of Education developed a training program for the State instructional materials reviewers and District reviewers. Each adoption year, all State instructional materials reviewers must complete the training prior to evaluating the instructional materials. Details will be posted on the Florida Department of Education Instructional Materials website. Training includes content on the use of the online evaluation system and content directly related to the Florida Standards and B.E.S.T. Standards relevant to the current instructional materials adoption.

Evaluation of Materials

To complete the evaluation process, reviewers will receive electronic access to the following materials:

Instructional Materials Specifications - The Specifications describe the courses for which materials are being sought, as well as cite the standards that the instructional materials are expected to meet. In addition, it contains the research base that outlines the components of effective instructional materials.

Evaluation Forms - The evaluation forms are developed from the research contained in the Instructional Materials Specifications document. The Office of Instructional Materials in the Florida Department of Education will provide each reviewer access to the online evaluation instrument. Each reviewer is responsible for completing and submitting an evaluation electronically for each assigned publisher's submission on or before the deadline established by the Department. Each submission shall be evaluated at the individual benchmark level for accuracy and completeness and holistically for overall value as an instructional tool. Access the online evaluation system at https://www.flimadoption.org/.

For submissions bid as a series, such as a K-5 series, the Department may, if necessitated by the amount of content required for review, divide a submission by grade level, or another appropriate manner, for reviewers to evaluate. In such cases, the reviewers will evaluate all materials which they are assigned and the Department will establish criteria for determining whether the submission as a whole meets the requirements for recommendation.

Publishers' Evaluation Samples - The deadline for the Department to receive access to electronic or digital samples is 5:00 p.m. Eastern Daylight Time (EDT) on the first Thursday of June. Only electronic or

digital sample copies of the major tool of instruction will be evaluated for adoption, except during adoptions in which ancillary materials are instrumental to the content area. For these adoptions the Department will instruct the publishers as to the number and types of ancillary materials allowable for review.

Reviewers are required to evaluate all applicable materials submitted for review in digital or electronic format. Only materials available in electronic or digital format as defined in Section 1006.29(3), Florida Statutes, will be evaluated for adoption.

After State instructional materials reviewers have reviewed the submitted materials, they will complete the electronic evaluation, which includes opportunities for reviewer comments. When the evaluation is complete the reviewer will make a recommendation of whether or not to adopt the instructional materials. Materials that have been recommended by the State instructional materials reviewers will then be made available for electronic review by the District reviewers. The District reviewers shall independently rate the recommended submissions on the instructional usability of the resources and provide an electronic evaluation to the Department. The Commissioner of Education shall review the evaluations of the State instructional materials reviewers and District reviewers, consider the costs of the materials, and then approve, reject, or amend the list of materials.

Public Review – The general public will be allowed electronic access to review instructional materials submitted for adoption. Access to the materials will be granted via the process outlined below.

- Materials which have been recommended for adoption by the State instructional materials reviewers will be made available electronically through the online evaluation system.
- Any member of the general public wishing to view the recommended materials may register as a guest user on the Department's online evaluation system.
- The guest user will then be notified that access to the requested materials has been granted.
- The evaluation instrument, which allows the user to complete an online evaluation with comments, will be available for submission on reviewed materials.
- Access to the requested materials will be available via the online evaluation system for two weeks (14 calendar days).

After the two-week (14 calendar days) period has ended, access to the materials will be blocked. Any subsequent access will require an additional request to the office of instructional materials at (850) 245-0425 or via e-mail at imstaff@fldoe.org.

When all bids or proposals have been carefully considered, the Commissioner of Education shall select and adopt instructional materials from the list of suitable, usable, and desirable instructional materials recommended by the State instructional materials reviewers. Under law, due consideration is given to the prices which have been quoted and to the reports of the State instructional materials reviewers. The State reserves the right to reject any or all bids or proposals. It may also call for new bids or proposals.

Once all materials are evaluated at the State, each school district is advised of the current adoptions.

Guidelines for Instructional Materials Adoption in Baker County

The process of textbook adoption requires that stakeholders remember the following:

- Sufficient time must be allowed for the proper review and evaluation of instructional materials.
- All administrators and teachers who will be affected by the adoption of new materials must have the opportunity to provide input in the decision-making process.
- Open communication is key to successful and timely adoption of instructional materials.

Once it has been decided that instructional materials should be adopted for a specific program or course, the school-level administrator in charge of curriculum should work in partnership with the school principal and director of teaching and learning to complete the following steps early in the adoption school year:

1.0 Discuss preliminary needs with the director of teaching and learning.
2.0 Thoroughly review the following:
    2.1 District School Board Policies
        2.1.1 4.110 – Distribution of Instructional Materials Funds
        2.1.2 4.120 – Instructional Materials Selection
        2.1.3 4.219 – Management of Instructional Materials
    2.2 Florida Statutes
        2.2.1 1006.28 – Duties of District School Board
        2.2.2 1006.32 – Prohibited Acts
        2.2.3 1006.34 – Standards for Selection
        2.2.4 1006.35 – Accuracy of Instructional Materials
        2.2.5 1006.40 – Use of Instructional Materials Allocation
3.0 Determine procedures and timelines to be followed.
    3.1 Establish parameters for an adoption committee to serve as the decision-making group for the upcoming cycle.
        3.1.1 Determine the composition and size of the committee so that it is large enough to provide adequate representation of those who will use the materials including:
            3.1.1.1 Teachers (subject, age/grade-span representatives)
            3.1.1.2 Lay Citizen (at least one citizen must participate)
            3.1.1.3 Representatives, as appropriate, from the following sub-groups:
                3.1.1.3.1 Non-classroom instructional staff
                3.1.1.3.2 School administrators
                3.1.1.3.3 Representatives from relevant District departments
        3.1.2 Ensure that each school that offers the courses using materials to be considered has an opportunity for representation.
        3.1.3 Review process, rubrics, provide feedback, and finalize evaluation tools.
        3.1.4 Review materials on State bid list.
            3.1.4.1 Determine if narrowing the list to be considered is needed based on number of titles included on State bid list.
            3.1.4.2 Determine if it is necessary to review materials in addition to those on the State bid list if they meet District standards.

3.1.4.3 Review statutes regarding categorical allocation and purchasing procedures.

3.1.4.4 Adoption committee determines selection and provides rationale for the final selection.

3.2 Determine processes and procedures for the committee action:

3.2.1 Determine and communicate committee member selection process.

3.2.2 Number of committee/subcommittee meetings needed

3.2.3 Tentative dates/timelines

3.2.4 Budget/inservice needs (follow instructions for budget requests under the appropriate curriculum development project or inservice component)

3.2.5 Develop criteria and rubrics for evaluation of all considered materials (see sections 4.0 and 5.0).

3.2.6 Determine process for capturing summary minutes or record of proceedings, including video recording of vendor presentations.

3.2.6.1 Facilitator(s) are responsible for maintaining the original records of the proceedings and must provide Purchasing with copies of those records.

3.2.7 Identify tool for obtaining confidential majority vote and communicate the process to Superintendent's staff.

3.2.8 Identify and communicate process for providing all teachers the opportunity for input.

3.2.9 Identify and communicate process for providing opportunity for public input from Baker County residents on materials under consideration and on the evaluation process.

3.3 Finalize adoption committee membership.

3.3.1 Contact and invite committee members.

3.3.2 Inform committee members of roles and responsibilities for serving.

3.3.3 Obtain non-conflict of interest affidavit (Instructional Materials Committee Member Affidavit) from committee members. Members who do not sign will be disqualified.

3.3.4 Inform committee members of anticipated process, attendance policies, and timelines.

3.3.5 Members of the committee not in attendance for three or more meetings will be removed from the committee and notified in writing.

3.3.6 Members of the committee may not contact publisher representatives about materials under consideration. Any questions should be addressed to the facilitator(s) who will contact the vendor.

3.4 Communicate process and details for current adoption.

3.4.1 Provide list of publishers' representatives for materials being considered.

3.4.2 Provide access to digital samples.

3.4.3 Provide guidelines for vendor presentations by publishers.

3.4.4 Explain all logistics and procedures.

3.4.5 Provide forms for feedback from schools.

4.0 Develop rubric using prescribed numeric scale to evaluate instructional materials. Consideration should be given to the following criteria.

- 4.1 Consistency and adequacy of the instructional materials in relation to the curriculum/course description and other considerations including current research.
  - 4.1.1 Goals
  - 4.1.2 Content
  - 4.1.3 Objectives (e.g., student performance standards, content area standards, graduate outcomes)
  - 4.1.4 Current knowledge base
  - 4.1.5 Evidence-based instructional strategies
  - 4.1.6 Special needs of the program area
  - 4.1.7 Vision of what instructional materials should accomplish
- 4.2 Richness of digital component
  - 4.2.1 Aligned with print components
  - 4.2.2 Interactivity
  - 4.2.3 Embedded multimedia
  - 4.2.4 Data collection on student performance
  - 4.2.5 Ease of management of data and users
  - 4.2.6 Web-based
  - 4.2.7 Ease of enrollment of students and teachers
  - 4.2.8 Remote access 24/7
  - 4.2.9 Capability with current systems
  - 4.2.10 Flexibility for use on mobile devices (iPads, smartphones, etc.)
  - 4.2.11 Cyber safety precautions
  - 4.2.12 Family Educational Rights and Privacy Act (FERPA) compliant
  - 4.2.13 Meets interoperability standards
- 4.3 Appropriateness of the instructional materials to the characteristics of the intended learner.
  - 4.3.1 Text complexity
  - 4.3.2 Grade or grade span (primary, intermediate, middle school, high school)
  - 4.3.3 Age or age span
  - 4.3.4 Maturity
  - 4.3.5 Ability
  - 4.3.6 Differentiation for levels of support, from intervention to enrichment
  - 4.3.7 Both religious and physical diversities are appropriately addressed.
- 4.4 The adequacy of the instructional material.
  - 4.4.1 Promotes learner engagement
  - 4.4.2 Presents multiple balanced points of view
  - 4.4.3 Material is non-inflammatory
  - 4.4.4 Promotes critical thinking
  - 4.4.5 Provides adequate representation of diverse groups in an unbiased manner and without stereotypes
- 4.5 Physical characteristics of the instructional materials.
  - 4.5.1 Durability (e.g., security of student and teacher data, cover, pages, binding)
  - 4.5.2 Appropriateness of size, length, and weight

4.5.3 Organization/accessibility of contents
4.5.3.1 table of contents
4.5.3.2 chapter organizers, including headings, subheadings, summaries, footnotes, questions, bar codes
4.5.3.3 illustrations, charts, maps, pictures
4.5.3.4 reference and/or appendix materials

4.6 Provisions for updating instructional materials.
4.6.1 Need
4.6.2 Feasibility
4.6.3 Cost

4.7 Price of the instructional materials and flexibility of purchasing models.

4.8 Professional development opportunities and support

5.0 Create, if needed, more specific criteria for supplemental educational materials (e.g., videos, kits, testing materials, software programs, and online resources).

5.1 Teacher's texts/guides/manuals.
5.1.1 Adequacy of material to direct teachers to efficiently, easily and effectively use student materials
5.1.2 Appropriateness of suggested lessons/activities

5.2 Student practice materials.
5.2.1 Consistency of activities to program content/objectives
5.2.2 Rigor and relevance of activities
5.2.3 Ease of use by students
5.2.4 Price, both initial and ongoing

5.3 Instructional management.
5.3.1 Adaptability to existing (computer) management systems
5.3.2 Ease of importing and updating students and teachers into the system

5.4 Evaluation/testing materials.
5.4.1 Appropriateness of assessment materials for level of students
5.4.2 Alignment of assessment materials with curriculum standards
5.4.3 Provision for assessments in multiple formative and summative formats
5.4.4 Ability to analyze and report student data in a timely manner

6.0 Contact publishers or representatives and provide the following guidelines:

6.1 Publishers may contribute funds for refreshments for meetings and events, but not provide directly to the committee or individuals

6.2 Publisher may not invite District employees to self-sponsored events

6.3 May not contact any teacher(s) including department heads in regards to their materials under consideration until after the adoption process is complete and approved by the School Board. If publishers are contacted they should refer them to the committee facilitator(s).

6.4 Other prohibited acts include:
6.4.1 Providing gifts or any other forms of gratuity to a committee member or District staff other than nominal promotional items of educational relevance only
6.4.2 Invitations to a committee member for any type of private meal or social function during the adoption process

6.5 All publishers are advised that any infractions of the above Stated guidelines may result in their products being removed from consideration and must sign agreement to adhere to these guidelines.

7.0 Plan for sampling of instructional materials to be considered for District adoption.
- 7.1 Ensure adherence to State statute.
- 7.2 Communicate access information to schools and others as appropriate
- 7.3 Arrange for regional publisher presentations

8.0 Assemble necessary materials to be used by adoption committee.
- 8.1 Course/program descriptions
- 8.2 Considerations for readability, gender equity, multicultural diversity, etc.
- 8.3 Student performance standards, curriculum standards, and graduate outcomes
- 8.4 Current research articles
- 8.5 Evaluation instruments

9.0 Meet with instructional materials adoption committee.
- 9.1 Present materials and procedures to be used.
- 9.2 Establish or review committee (or subcommittee) assignments of members.
- 9.3 Provide presentations from publishers, if needed.
- 9.4 Conduct evaluation using rubric established for this adoption.
  - 9.4.1 Analyze all input data from school review.
  - 9.4.2 Analyze all data from committee review.
  - 9.4.3 Analyze all data gleaned from publishers' presentations.
  - 9.4.4 Review input from community members.
- 9.5 Review process for majority vote ensuring confidentiality while maintaining record of votes for review if needed. A majority of members (50% +1) must be present for any meetings at which selections and recommendations are made.
- 9.6 Report voting results to committee and identify the instructional materials selected for recommendation.
- 9.7 Any member of the adoption committee that disagrees with the majority decision may submit a written report to the committee facilitator(s) detailing their position, not to exceed one page. This report will be submitted to the Superintendent's staff as part of the recommendation packet.

10.0 The Baker County School District reserves the right to negotiate a best and final offer with selected publishers.

11.0 Communicate committee recommendation
- 11.1 Provide written notification of committee decision for recommendation to Superintendent's staff.
  - 11.1.1 All materials relative to the decision should be made available upon request, including but not limited to:
    - 11.1.1.1 List of all meeting dates and summary minutes
    - 11.1.1.2 Committee evaluation forms
- 11.2 Prepare appropriate documentation needed for Board approval
- 11.3 Communicate recommendation including any specific committee recommendations to appropriate personnel (e.g., principals, assistant principals, District and school instructional materials coordinators, District Office staff).

12.0 Once School Board approval has been granted, the new adoption must be reported to the FDOE by April 1st per FL statute 1006.28 (2) (b), at which time the materials may be purchased according to current Purchasing guidelines.

13.0 A Professional Development plan for implementation of the new instructional materials must be developed.

14.0 If a school principal and staff determine that the District selection is inappropriate for students at their school, the principal must:

- 14.1 Notify the Superintendent and Director of Teaching and Learning that the school plans to consider alternate instructional materials.
- 14.2 Provide compelling evidence that the District selection is inappropriate for the students in their school.
- 14.3 Form a selection committee as outlined in item 3.0 (page 6).
- 14.4 Consider all criteria in items 4.0 and 5.0.
- 14.5 Submit to the Superintendent and Director of Teaching and Learning appropriate documentation of the process.
- 14.6 Include evidence that the alternate selection is consistent with overall District philosophy. Timeline of Instructional Materials Adoption Process by School Years

Timeline of Instructional Materials Adoption Process by School Years

Year Prior to Adoption:

1. Accomplish steps 1 through 3.2
2. Include in Instructional Materials Adoption Plan for the year of adoption

Year of Adoption:

1. State adopts instructional materials
2. District adopts instructional materials by April 1st and notifies the Florida Department of Education which makes information available to the Florida School Book Depository.

First Year of Adoption Cycle:

1. District purchases instructional materials
2. Implement the program

Timeline of Instructional Materials Approval Process during the Year of Adoption

- By September 16th, the school board will hold an open, noticed public meeting to approve an annual instructional material plan to identify any instructional materials that will be purchased through the school board instructional materials review process.
- By January 14th, principals will submit to the director of teaching and learning a list of instructional materials that have been vetted and selected for adoption by their school site instructional materials committees.

- By January 17th, the district website will contain links to digital copies of the instructional materials proposed for adoption. Student editions of recommended instructional materials will be available for viewing online by the public at least 20 calendar days before the school board hearing and public meeting. This access must include reasonable safeguards against the unauthorized use, reproduction, and distribution of instructional materials considered for adoption.
- By February 24th, the director of teaching and learning will provide links to the school board to review recommended instructional materials for adoption.
- By March 3rd, the school board will hold an open, noticed school board hearing to receive public comment on the recommended instructional materials.
  Notice requirements for the school board hearing and the public meeting that must specifically state which instructional materials are being reviewed and the manner in which the instructional materials can be accessed.
- By April 7th, the school board will hold an open, noticed school board hearing to **adopt selected instructional materials** for the next school year.
- By May 5th, the school board will, if necessary, conduct an open, noticed **school board hearing before a hearing officer** during the regular meeting of the board on all petitions contesting the adoption of instructional materials.

The following conditions must be implemented to facilitate parent/resident participation:

a) The parent/resident must file a petition, on a form provided by the School Board, within 30 calendar days after the adoption of the material by the School Board.
b) The School Board must make the form available to the public and publish the form on the school District's website.
c) The form must be signed by the parent, include the required contact information, and State the objection to the instructional material.
d) The School Board's decision after convening a hearing is final and not subject to further petition or review.

- At any time, the District shall make available, upon request for public inspection, sample copies of all instructional materials that have been purchased by the District School Board.

Money Collected for Lost and Damaged Books

It shall be the duty and responsibility of each principal to collect from each pupil or the pupil's parent the purchase price of any instructional material the pupil has lost, destroyed, or unnecessarily damaged and to report and transmit such amounts so collected to the District's instructional materials account.

The failure to collect such sum upon reasonable effort by the principal may result in the suspension of the pupil from participation in extracurricular activities or satisfaction of the debt by the pupil through community service activities at the school site as determined by the principal.

Conservation and Care

Principals shall assure that all books issued to the school are cared for properly.

Accounting for Textbooks

Principals shall see that all books are fully and properly accounted for on forms prescribed by the State and the District instructional materials administrator.

Records and Reports

Principals shall prepare and transmit such textbook records and reports as may be required by the Department of Education and such supplementary records and reports as the Superintendent may direct.

Responsibility of Pupils, Parents, or Guardians for Instructional Materials

All materials purchased by the District are the property of the District. When distributed to students, such materials are merely on loan and are to be returned at the direction of the principal or teacher in charge. Each parent or guardian shall be held liable for any loss or destruction of, or unnecessary damage to, such materials or for failure of the pupil to return materials, and shall be required to pay for such loss, destruction, or unnecessary damage as provided by law.

Instructional Materials: Questioned Materials

When a citizen disagrees with the materials being used in the instructional program of the Baker County School District, a complaint may be registered as follows:

1. Complete the "Request for Review of Instructional Materials" form which is available from the principal at any school, from the District office, or the District website.
2. Submit the completed form to the principal of the school in which the questioned material is located or being utilized.
3. Principal will schedule a review within thirty school days. The review committee shall be composed of two administrators, two teachers, and two lay citizens (if possible, parents of school-aged children).
4. The petitioning parent or resident may attend the review committee meeting(s) as scheduled by the principal of that school. The hearing must allow the parent of a public-school student or a resident of the county to proffer evidence that a recommended instructional material does not meet the criteria provided in F.S. 1006.31(2).

5. If after meeting with the review committee the citizen feels dissatisfied with the results of that committee, he-she must inform the principal in writing of his/her intent to pursue a District review. The notification must be submitted within ten days.
6. The principal immediately forwards the written documentation and all other pertinent information to the Superintendent.
7. The Superintendent or the Superintendent's designee then convenes, within thirty days, a District review committee which is representative of the total school District. The review committee shall be composed of two administrators, two teachers, and four lay citizens (if possible, parents of school age children).
8. The District review committee will convene and report its recommendations directly to the Superintendent.
9. If there is still dissatisfaction with the results of the District review, the citizen may request to be on the District School Board agenda. The request should be in writing and submitted to the Superintendent within ten school days. A complainant who does not submit the written request within the deadline will receive no further consideration.
10. For all petitions that reach this point of appeal, the School Board will conduct an open public hearing before an unbiased and qualified hearing officer. The hearing officer may not be an employee or agent of the school district. The hearing must provide sufficient procedural protections to allow each petitioner an adequate and fair opportunity to be heard and present evidence to the hearing officer. The board's decision after convening The School Board's decision after convening a hearing is final and not subject to further petition or review.
11. The final decision is determined by the School Board.

When challenged materials are being reviewed, each member of the various committees established for reviewing should be familiar with the following criteria, and these criteria should be applied to the evaluation of the challenged materials.

Evaluative Criteria

1. Consideration should be given to the following criteria on any item that is subjected to review:
    a. The materials are essential and appropriate for the development of the curriculum and school objectives.
    b. The materials are factually accurate and appropriate in presentation.
    c. The materials contribute to literary appreciation or have cultural value.
    d. The materials are pertinent because of their content or emphasis.
    e. The authors are competent and qualified in the field.
    f. The materials on controversial issues represent both sides of the issue in an objective way.
    g. Materials concerned with human growth and development and sex should be based on scientific accuracy, simplicity, dignity of presentation, and appropriateness for the age group.
2. Programs for academically talented and for advanced placement students have made it necessary to purchase materials that may be considered adult. This type of material should be selected on the basis of the students' needs as well as being those that will stimulate new interests in the cultural, economic, scientific, and social fields. The inclusion of particular words,

phrases, and sentences should not prevent utilization of these items if they represent a major contribution to a subject field and are within the ability of the student to handle.

3. The following subjects have generally been topics of criticism. Evaluation criteria useful in these areas are included to provide insight into considerations that should be made when reviewing materials on these topics:
    a. **Religion**--The material should be factual, unbiased, and representative of all major religions and should be in the materials collection.
    b. **Ideologies**--The materials should contain basic, factual information on the appropriate level on any ideology or philosophy which exerts a strong force, either favorable or unfavorable, in government, current events, politics, education, or any phase of life.
    c. **Sex and Profanity**--Materials which have an accent on sex should pass the test of literary merit and reality and be appropriate for the age level of the user. The fact that sexual incidents or profanity are included should not automatically disqualify an item. The decision to include the item in the materials collection should be made on the basis of whether it presents life in its true proportions, whether the circumstances are realistically dealt with, and whether the item is of literary value. Factual material of an educational nature on the appropriate level should be available in the materials collection.
    d. **Science**--Medical and scientific knowledge should be made available without any biased selection of facts.
    e. No books or other material prohibited by Florida Statutes shall be used.

Instructional Materials Selection and Adoption

Upon the recommendation of the Superintendent, the Board shall approve all District-adopted instructional materials used as part of the educational program of this District. The staff should continually research new sources and types of supplementary text materials and explore their innovative use.

Furthermore, it is the legal responsibility of the School Board to provide the duly adopted, required instructional materials to students who are enrolled in the District free of charge. For purposes of District adoption, "instructional materials" means items having intellectual content that by design serve as a major tool for assisting in the instruction of a subject or course. These items may be available in bound, unbound, kit, or package form and may consist of hard backed or soft backed textbooks, consumables, learning laboratories, manipulatives, electronic media, and computer courseware or software. The term does not include electronic or computer hardware even if such hardware is bundled with software or other electronic media, nor does it include equipment or supplies.

A student or parent(s) may purchase a copy of the duly-adopted textbook, regardless of format, for the District's purchase price, including shipping, plus ten percent (10%).

The Superintendent’s designee shall develop a plan for the review and adoption of instructional material as required by law. Procedures for District adoption must require staff participation and that members of the community are consulted, where appropriate, in the adoption process.

Selection of District Instructional Materials

District committees made up of representative teachers, lay persons, and the District supervisors for the subject areas being evaluated will evaluate the State-adopted instructional materials. Sample instructional materials will be available for examination by the public and teachers.

Selection of School Instructional Materials

Items on the District instructional materials list should be selected by the school principal and his/her staff. Principals may purchase other materials determined to be necessary for their individual school if approved by the District curriculum department. When deciding items to be selected, the principal must include teachers who will be using the materials. A majority vote will determine materials to be ordered.

School Needs Assessment

Instructional materials will be ordered and used based on evaluated student needs and should be appropriate for both the guidelines of the course and the ability level of the pupils.

Once the materials are selected by a faculty, a needs assessment must be done in order for the principal to determine quantity to be ordered.

If the primary resource is a textbook, sufficient quantities should be ordered before support materials.

Disposal of Instructional Materials

1. The Board shall approve disposal of Instructional Materials by declaring them surplus when they have become unserviceable or surplus or are no longer on State contract by:
    a. Giving the materials to other education programs within the District or State, to the teachers to use in developing supplementary teaching materials, to students or others, or to any charitable organization, governmental agency, or private school.
    b. Selling the materials to used book dealers, or discarding through recycling plants, pulp mills, or other persons, firms, or corporations upon such terms as are most economically advantageous to the District.
2. All moneys received by reason of sale, exchange, or other disposition of instructional materials shall be deposited in the District's instructional materials account and added to the appropriation for instructional materials.

Dual Enrollment

Instructional Materials purchased by the School Board on behalf of dual enrollment students shall be the property of the Baker County School District. Instructional materials assigned for use within dual enrollment courses shall be made available to dual enrollment students free of charge. Lost or damaged dual enrollment instructional materials will be handled according to the procedures found on page 12.

AGENDA ITEM NO. 8.18

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Wyatt Milton - (259-0401)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of SSDCC Resolution for 25-26_W.Milton.pdf

RESOLUTION
AFFIRMING PARTICIPATION IN THE
SMALL SCHOOL DISTRICT COUNCIL CONSORTIUM

WHEREAS, the Baker County School Board believes there is a need to have educational information, interpretation, and consultation on issues relating to small and rural communities that is not independently available, and

WHEREAS, the cost of providing such services independently for the School Board would make the cost prohibitive, and

WHEREAS, the needed services are provided through the Small School District Council Consortium, and

WHEREAS, the Baker County School District has participated in the consortium in previous years by official action of the Board and payment of the annual fee,

NOW THEREFORE BE IT RESOLVED that the Baker County School Board authorizes the participation in the Small School District Council Consortium for fiscal year 25-26 and as such agrees to pay $3,250.00 to the designated Fiscal Agent upon invoice for participation fees.

BE IT FURTHER RESOLVED that this resolution shall authorize the Baker County School District participation in the SSDCC in future years contingent upon the approval of the SSDCC Annual Invoice for Participation Fees as part of a regularly scheduled School Board meeting.

BE IT FURTHER RESOLVED that the SSDCC Fiscal Agent shall be the contracting agent for the employment and payment of consulting services and associated program costs.

Adopted by the Baker County School Board in Regular Session at Macclenny, Florida on the 8th day of September, 2025.

BY:

_____
Chairperson, Baker County School Board

ATTEST:

_____
Superintendent, Baker County School District

AGENDA ITEM NO. 8.19

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Thomas Hill - (259-0429)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Edmentum Courseware Renewal_T.Hill.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

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

Wyatt Milton, Superintendent

August 26, 2025

Mr. Wyatt Milton, Superintendent of Schools
Baker County School Board Members
392 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton and School Board Members:

The purpose of this letter is to request School Board approval of the Edmentum Courseware Renewal for the 2025-26 school year. The renewal of $14,471.00 is a significant reduction of 19.6% from the previous renewal which was $17,998.50. This online learning platform is utilized at the middle school, high school, and alternative setting to assist students in credit recovery and course completion. The District will be reimbursed via a Baker County Education Foundation matching grant, Destination Graduation, for the entirety of this expenditure.

Thank you for your consideration of this request. Please do not hesitate to contact me with any questions that you may have about this approval request.

Sincerely,

Thomas Hill
904.259.0427

edmentum

Date:	08/01/2025
Order Number:	Q-682037
Revision:	1
Order Form Expiration Date:	09/26/2025

ORDER FORM

Customer and Billing Address

Customer No.:	127717
Customer Name:	Baker County School District
Billing Address:	392 South Blvd E Macclenny, FL 32063-2799

Products and Services

Baker County School District

Products	Qty	License Start Date	License End Date	License Term (Months)
Courseware: Health and Fitness Library - Program License	5	09/27/2025	09/26/2026	12
Courseware: Comprehensive Library - Program License	150	09/27/2025	09/26/2026	12

Baker County School District Subtotal: $14,471.00

Total US Funds: $14,471.00

This Order shall have an effective date ("Effective Date") which is the earlier of (a) the date we accept your signed Order Form or (b) the initial License Start Date, if any, applicable to the products listed in the order summary above ("Order Summary") and shall remain in effect through the end of the Term.

To the extent this Order includes Purchases of Enrollment Products, they are governed by the terms and conditions listed in Appendix A. For all other products, unless otherwise specified in the Order Summary, the Start Date for your software subscription license(s) will be the date on which we have accepted your order and have issued log-in credentials. In the case of a purchase for multiple successive subscription licenses, the Start Date for each successive subscription will be the day immediately following the License Term expiration of the preceding license subscription.

Taxes

Prices shown above do not include any state and local taxes that may apply. Any such taxes are the responsibility of the Customer and will appear on the final invoice. If the contracting entity is exempt from sales tax, please send the applicable tax exemption certificate to orders@edmentum.com or attach the certificate to this order form in the Signature section. We reserve the right to pursue collections to the fullest extent permitted by law for sales taxes that have been charged on invoices submitted prior to our receipt of a valid tax exemption certificate.

Invoicing and Payment Terms

The total amount in the Order Summary will be invoiced on the Effective Date.

You agree to pay all invoices within 15 days of receipt. Although we will generally not invoice you until after you enroll, use, or access, we reserve the right to immediately invoice you for any services you purchase.

Date:	08/01/2025
Order Number:	Q-682037
Revision:	1
Order Form Expiration Date:	09/26/2025

ORDER FORM

Terms and Conditions

For the purposes of this Order Form, "you" and "your" refer to Customer, and "we", "us" and "our" refer to Edmentum Inc. and affiliates.

This Order Form and any documents it incorporates (including the Standard Purchase and License Terms located at http://www.edmentum.com/standardterms and the documents it references) form the entire agreement between you and us ("Agreement"). You acknowledge that any terms and conditions in your purchase order or any other documents you provide that enhance our obligations or restrictions or contradict the Agreement do not have force and effect. If this Agreement includes Professional Services, they are more fully described herein, in the Standard Terms and/or on an attached Statement of Work.

Purchase Order

This Agreement is non-cancellable. You will submit a purchase order to us for the full amount of this Order Form or, if applicable, for the amount listed on the first payment due date in Invoicing and Payment Terms, followed by additional purchase orders according to the Invoicing and Payment Terms. Your Order will not be scheduled for delivery until a conforming purchase order referencing this Order Form is submitted.

To the extent applicable, you will submit additional purchase orders ("Subsequent Purchase Orders") within ten (10) days of our notice to you that your Enrollment Products Purchases, in the aggregate, have exceeded the amount identified in the Initial Purchase Order for such products. If we waive a Subsequent Purchase Order requirement, you agree to pay the amounts identified on our invoice.

Acceptance

This offer will expire on the Order Form Expiration Date noted above unless we earlier withdraw or extend the offer in writing.

I represent that I have read the terms and conditions included in this Agreement, that I am authorized to accept this offer and the Agreement's terms and conditions on behalf of the customer identified above and that I do accept this offer on behalf of the customer who agrees to adhere to the Agreement's terms and conditions. To the extent that either parties process does not require that I execute this Order Form, I accept, acknowledge and agree to the terms and conditions identified in and referenced in this Agreement as signified by my receipt, use or access of the products and/or services identified.

Invoice Contact Information – Please Provide Your Finance Dept Contact Information

First Name: Amy

Last Name: Stalvey

Email Address: amy.stalvey@bakerk12.org

Customer Signature

edmentum™

Date:	08/01/2025
Order Number:	Q-682037
Revision:	1
Order Form Expiration Date:	09/26/2025

ORDER FORM

Name (Printed or Typed)	Tiffany McInarnay
Title	Board Chairperson
Date	9/8/2025

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.

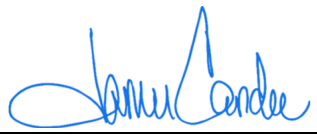
A. **Force Majeure** - Except for payment of sums due, neither party shall be liable to the other nor deemed in default under this agreement if and to the extent that such party's performance under this agreement is render impossible, impractical, or prevented by reason of force majeure. For purposes 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

8/25/2025

Date

State of Florida

Affidavit Regarding the Use of Coercion for Labor and Services

Nongovernmental Entity's Name: Edmentum, Inc.

Nongovernmental Entity's FEIN: 41-1646390

Authorized Representative Name and Title: Jamie Candee, President/CEO

Address: 5600 West 83rd Street, Suite 300 - 8200 Tower

City: Bloomington State: MN ZIP: 55437

Phone Number: 800-447-5286

Email Address: info@edmentum.com

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: Jamie Candee

AUTHORIZED SIGNATURE

Print Name and Title: Jamie Candee, President/CEO

Date: 8/25/2025

AGENDA ITEM NO. 8.20

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of the Adult Education & Family Literacy Grant_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Adult Education and Family Literacy, Adult General Education*

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

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

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

AMOUNT REQUESTED:	*$153,180.00*

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)*
Adult General Education (AGE) AEFL

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
These funds will be used to cover the cost of 1 full-time coordinator and 2 part-time teachers conducting adult education courses for the 25-26 school year. The funds will also be used for travel expenses, dues and fees for conferences, industry certification exams, and GED vouchers. The cost of tech-related rentals, including Aztec and IXL for Adult Ed students, will also be covered by this grant.

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***9/8/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Baker County School District	**2 PROJECT NUMBER** 020-1916C-6CG01
3 PROJECT/PROGRAM TITLE Adult Education and Family Literacy, Adult General Education **TAPS 26B022**	**4 AUTHORITY** **CFDA 84.002 AEFLA Federal Grant Title II WIOA** **USDE or Appropriate Agency** **FAIN#**: V002A250009
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: $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: 05/30/2026
- 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**: 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:

12 APPROVED:

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

8/21/2025 — 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. (Additional space provided on Page 2 of 2 if needed.)

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

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to:	A) Program Name:	*DOE USE ONLY*
Florida Department of Education upload into Office of Grants Management (OGM) ShareFile folder **AgencyNumber_AgencyName _XXB022_submitcontinutation**	**Adult Education Grant Application Fiscal Year 2025-2026** **TAPS# 26B022** **Adult General Education**	Date Received **5/30/2025**
B) Name and Address of Eligible Applicant: **Baker County School District**		**Project Number (DOE Assigned)** 020-1916C-6CG01

C) **Total Funds Requested:**	D) Applicant Contact & Business Information	
$153,180 ~~$153,180~~ NK **DOE USE ONLY** **Total Approved Project:** $153,180.00	Contact Name: Carrie Dopson Fiscal Contact Name: Mary Teri Ambrose	Telephone Numbers: **(904) 259-0408** **(904)259-0418**
	Mailing Address: 418 S. 8th Street Macclenny, FL 32063	E-mail Addresses: Carrie.dopson@bakerk12.org Mary.ambrose@bakerk12.org
	Physical/Facility Address: **SAME**	UEI number: #59-6000509 FEIN number: #195771472

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 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.

E) J. Wyatt Milton — Signature of Agency Head

Superintendent — Title

5/30/2025 — Date

Request for Application (RFA Discretionary)
Adult General Education – Consolidated

Alignment of Florida's Adult Education Priorities with the WIOA and State Considerations

Continuation Narrative Questions
Required for all AGE, Corrections, and IELCE Applicants

Priority 1: Promote regional partnerships to ensure comprehensive approaches that result in improved learner outcomes.

A. Needs Assessment

1. Describe the labor market needs that have been identified in the Local Workforce Plan(s) and Regional Needs Assessments (include data sources).

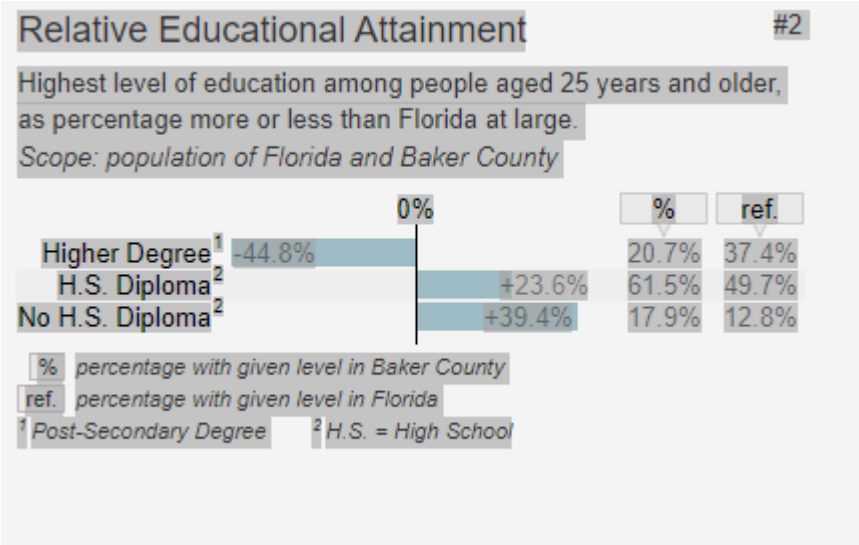
CareerSource Northeast Florida has identified three goals in their local workforce plan that aligns with Florida's vision for implementing the Workforce Innovation and Opportunity Act (WIOA). These goals include aligning workforce, education, and economic development systems; promoting accountability and improving career exploration and education for Florida youth that leads to enhanced employment, credentialing and post-secondary opportunities. The labor market needs of region 8 CareerSource Northeast Florida demonstrate an increase in service industries. According to the CareerSource Northeast Florida local workforce plan, "The Services Sector makes up almost half (48.7%) of employment, so it's one of the most important parts of the regional economy.' The Food industry makes up 20% of that sector. Region 8 has a combined (23%) employment in health-related industries, which has experienced a constant need for employees. CareerSource Northeast Florida has also identified the fastest growing occupations in region 8 are in the sectors of healthcare and IT. "Personal Care Aides, with an existing workforce of over 4,200 employees, will grow at the rate of 3.8% over the next 8 years, adding almost 2,900 jobs. Although this occupation is not a high wage occupation ($23,900 per year), it provides an entry point into the health-care sector for workers with only a high school education." Jaxtoday.org states, " According to the commerce department, three

industries in Jacksonville saw faster growth over the last year than the statewide average: Leisure and Hospitality, Education and Health Services and Government". "The industries with the most job growth in the Jacksonville area over the year were leisure and hospitality with 6,700 new jobs and professional and business services with 3,900 new jobs." (Jacksonville.gov). Weforum.org's article on the Future of Jobs states that "Some jobs are growing fast – in percentage terms, demand for roles driven by technological advancements such as artificial intelligence (AI) is quickly increasing. These jobs include big data specialists, fintech engineers and AI and machine learning specialists." Careers in IT are experiencing a 3.87% growth. Healthcare careers have experienced 2.55 percent increase. Careers within the education field (Teachers and Instructors and Tutors) demonstrate a consistent 1.11 percent increase. These occupations are not considered as high-skilled, high wage jobs, however there are an increasing number of vacancies in school districts across the region.

2. Describe the community demographics of the geographic area, including the number of individuals who are English language learners and/or are lacking a high school diploma or equivalent. Define the various data sources used to substantiate the size and scope of the population that can benefit from adult education instructional services.

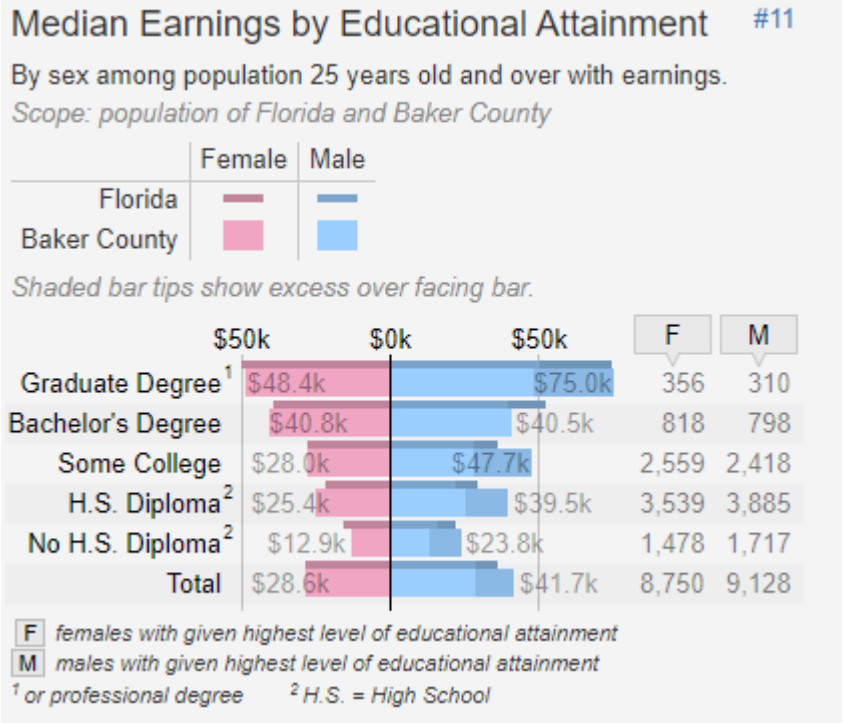
Baker County, according to the 2020 Census, had a population of 28,259 residents and according to datacommons.org, Baker County in 2024 has a population of 29,325. This is a 3.6% growth rate. Our population is 77.2% white, 11.5% African American, 3.68% Hispanic and all other races combined make up the other 7.62%. Baker County has an average annual wage of $46,794, which is substantially lower than the average annual wage of Florida ($60,299). However, the unemployment rate in Baker County (3.6%) is lower than Florida's unemployment rate (3.7%). Datacommons.org shows that 68.9% of Baker County residents work outside of the county and must travel a minimum of 30 minutes for employment. Baker County's school district includes 4 elementary schools, 1 middle school and 1 high school. There are over 5000 students enrolled within the district. According to the flhealthcharts.gov , Baker County has 15% of its population

that does not have a high school diploma, compared to Florida's 10.4% with no High School diploma. According to the FLDOE, in 2022-23, Baker County had a 7.4% dropout rate while Florida's rate was 2.8%. Looking into the graduation rate for the 22-23 school year (76.4%) and 23-24 school year (83.1%) we discover that there are many students who are completing the coursework for a diploma, but are not completing the state assessment requirement for a high school diploma, still labeling the student as a dropout.



According to chart #11, Median Earnings by Educational Attainment, it shows the discrepancy between sexes and the amount earned with similar degrees. Baker County Adult Education focuses on those who do not have a high school diploma and work to assist this population with obtaining the education needed to move into careers that are above the poverty level of $32,000. In the National Women's Law Center, September 2017 report, they stated that "Women who do not complete high school face higher unemployment rates, poor employment prospects, low earnings potential, and the need to rely on public support programs." As visible in the chart, working men make more than working women with similar education backgrounds. This is especially true when a woman does not have her high school diploma. We are encouraging women to participate in our HealthCare IETs while they are completing their high school diplomas. We are also working on developing a Paraprofessional IET in order to assist these students to be prepared to work in our

educational system upon graduation and completion of the IET. Each person who attends Baker County Adult Education is free to choose a career path that matches their personal goals. Our goal is for each person who enters our program to leave with a goal in mind.



This website also breaks down the data of those lacking their high school diploma by race. This data states that 17.3% of White females, 17% of Black females, 25% of Asian females and 3.6% of Hispanic females for a total of 1468 females in our county do not have a high school diploma and 1731 males. The breakdown of students without a high school diploma by race is as follows: 2,460 whites, 585 African Americans, 22 Asians, 88 Hispanic and 54 others. Many of these students live in remote areas of Baker County and experience barriers to obtaining their education. CareerSource Northeast Florida stated it best in the following quote, “Despite the booming economy and growth in many industries, we continue to see segments of the labor force which struggle to find employment. Populations with significant barriers to employment, such as lack of transportation, workers with disabilities, and those with criminal backgrounds, are not finding work in some of the highest paying and fastest growing sectors. CareerSource Northeast Florida continues to advocate for these groups,

and we hope that more companies will consider employing non-traditional candidates as part of their talent strategy."

3. Complete the **Adult Education Past Performance Table,** (Consolidated Excel Workbook, TAB D). Completed
4. Complete the **Adult Education Enrollment Targets Table**, (Consolidated Excel Workbook TAB E). Completed
5. **Describe how the eligible provider will adequately achieve the need for services identified in the past performance and enrollment targets tabs.**

Baker County Adult Education has made a process where enrolled students are pre and post tested in reading and mathematics. With this process in place, our goal is to meet and exceed the required state performance targets for the percentage of students who are post-tested and achieved at least one MSG. In 2024-2025, we wrote a program improvement plan on this data element. We discovered the need for a tracking form to identify students who are missing the post-test criteria and to begin counseling them for the purpose of this process. We began only enrolling students in one subject area at a time, in order to ensure they were correctly post-tested. Our data is missing the mark on students making measurable skills gains. Our goal is to increase the MSGs in our levels 1-4 over the next school year to 50%.

The next area of concern is that our level 4 students are not achieving EFL gains by passing a subtest on the GED subject area exams. Our 23-24 data shows that only 37% of our level 4 students are gaining this data element. This could be that many of our IET students are also level 4 students and they already have their diplomas. Our data indicates that these students are achieving an EFL gain by transitioning to postsecondary education. We will focus on breaking down this data element to understand why it is reported as it is.

The last category is the attainment of postsecondary credential while enrolled or within one year of exit was listed as 33%, however we believe that this data is not correct and will work on making sure this error does not continue to occur. In the 2022-2023 school year, the data shows that Baker had 1

out of 2 students attain a PS Credential while enrolled in our Adult Education program. We know that Baker had more than 2 students in our Post-secondary IET programs (CNA and Phlebotomy) who completed the courses and passed the industry certifications. In 23-24 school year, this data element increased to 33% achieving a postsecondary credential. This cannot possibly be true when all of our IET CNA students are passing their industry certification. It is our goal to figure out what the problem is with our data entry and bring this data element up.

6. **Describe how the program will recruit and serve individuals in the community most in need of literacy services, including individuals who have multiple barriers to employment.**

   Note: FDOE expects grantees to enroll no less than 20 participants per year.

Baker County Adult Education is dedicated to addressing the needs of individuals in our community who require literacy services the most, especially those facing multiple barriers to employment. Recognizing that attracting and retaining a qualified workforce poses challenges across industries, our program aims to empower adult learners by equipping them with the necessary skills and knowledge to embark on meaningful career paths. We firmly believe that education plays a pivotal role in fostering independence and productivity among our students, enabling them to become valuable contributors to our community.

Through extensive research conducted on our community's demographics and employment landscape, specifically analyzing the Median earnings by Educational Attainment from the Statistical Atlas website, we have identified a significant need among females lacking a high school diploma. These demographics face considerable financial hardship, with a median salary of $12.9K, approximately half the earnings of individuals with a high school diploma.

To address this issue, we are utilizing the success stories of past students who have gone on to obtain their high school diploma and are actively pursuing post-secondary education. By showcasing these students, we aim to inspire and encourage others who face multiple barriers to employment to join our program. Many women in this demographic encounter challenges related to childcare and reliance on

government assistance. Consequently, our program seeks to actively recruit these individuals and provide them with comprehensive career counseling services through our partners, Eckerd Connects and Goodwill Inc. These strategic collaborations are instrumental in dismantling the barriers that hinder the progress of these women, empowering them to achieve sustainable employment and personal growth. In the 25-26 school year, we plan to create an additional class to service students with diplomas but need academic skill building to be successful in a post-secondary program. This course will focus on filling gaps for students based on the TABE assessment and mentor them to complete their program.

Baker County Adult Education has identified a growing number of students exiting high school with a certificate of completion rather than a standard diploma. In response, we are proactively working to engage these individuals by offering a clear pathway to earning their high school diploma through our adult education program. Our goal is to recruit these students directly after high school, providing them with the support and resources they need to complete their education and continue progressing toward their personal and professional goals.

B. Regional Partnerships and Collaborative Networks

The WIOA requires collaboration at all levels – federal, state and local – and between core programs. The formation of regional partnerships aligns multiple resources to provide comprehensive services to learners.

1. **Describe how the applicant will develop partnerships with an expanded set of regional providers such as schools, community-based organizations, vocational rehabilitation providers, unions, industry associations, local or regional economic development agencies, chambers of commerce, community development corporations, libraries, postsecondary institutions and social service agencies to:**
    a. **coordinate regional referral and recruiting efforts among partners to serve students most in need of literacy services;**

Baker County Adult Education has actively engaged in regionalization efforts over the past year, resulting in the establishment of a network of partners with whom we intend to collaborate throughout the duration of this grant. This network includes various adult education providers in Region 8, Goodwill Industries of North Florida, Learn to Read of St. Johns County, Literacy Alliance of Northeast Florida. Additionally, we have forged partnerships with key organizations such as

CareerSource Northeast Florida, Eckerd Connect, Baker County Chamber of Commerce and several local businesses. Given our geographical location, we have developed relationships with Florida State College of Jacksonville and Florida Gateway College in Lake City. These post-secondary institutions work with our graduating students to help prepare them for post-secondary education. Baker County Adult Education prioritizes building partners to bring a comprehensive approach to serving our students, especially in literacy. Our primary objectives revolve around enhancing learner outcomes in terms of academic gains, diploma achievement and successful transition into the workforce and post-secondary education. Previously our partners have fostered an environment that promotes innovation and the discovery of new ways to assist students across all participating programs. Two of the primary objectives set by the Region 8 Advisory Board include establishing a comprehensive repository of all IET programs available in our region and developing a regional marketing and recruiting plan. This recruitment plan will coordinate referrals of prospective students to neighboring agencies when a prospective student is interested in an IET that is not offered locally. In this way, we are promoting our regional partners' IET programs, and they are promoting ours.

b. coordinate comprehensive wrap-around services (services that minimize barriers for adult education students to attend and persist in their adult education program) such as childcare, transportation, mental health services, employee assistance and placement;

Our commitment to coordinating comprehensive wrap-around services for adult education students involves collaborating with our partners to address these barriers. By identifying local needs and leveraging the strengths of each partner, we can provide a range of services for our students. Through regular meetings and open communication, our partnerships facilitate efforts to assist students in academic support, career counseling, job placement assistance, transportation, childcare, and financial aid. Located in our Family Service Center, Baker County Adult Education operates alongside Episcopal Children's Services, Women's Center and Hubbard House, allowing us to leverage their resources and expertise in overcoming barriers.

Additionally, our partnership with Eckerd Connects plays a crucial role in our students' success. By providing an office on our campus, Eckerd Connects works closely with our students, offering an incentivized program for qualified individuals aged 16-24. This program provides incentives as students' progress toward completion of their diploma, transition to post-secondary and securing employment. Episcopal Children's Services plays a vital role in addressing the childcare needs of our students. By working directly with some of our students, they enable individuals to attend classes and pursue their diploma.

Our collaborative efforts are supported by a commitment to continuous improvement. We remain dedicated to identifying and eliminating barriers, fostering an inclusive environment where every adult learner can thrive and achieve their educational goals. By working hand in hand with our partners, we aim to create a supportive and empowering ecosystem that addresses the comprehensive needs of our students, ensuring their persistence and success in the adult education program.

c. specifically support the development and implementation of the required IET programs and other work-based learning opportunities based on local and regional labor market needs;

Baker County School District is a member of the Baker County Chamber of Commerce where we can make connections with local business partners to identify local labor market needs. Baker County is a suburb of Jacksonville and many of our residents must commute to work. Our partnership with JaxUSA, a regional workforce development coalition, has been instrumental in familiarizing us with emerging high-demand industries in the Duval Area and facilitating connections with employers. Through these efforts, we aim to develop and implement effective IET programs that serve our students and meet the needs of our area.

We have two local nursing homes, a state hospital, and a local hospital, that have expressed the need for Certified Nursing Assistants. We understand that these are not high-wage positions, however they are in demand jobs in our area. We have a Certified Nursing Assistant IET program that has been very successful, and our partners engage with us to provide work-based learning opportunities at their

facilities and hiring efforts to those completing the program. Our goal is to expand our IET programs to include an EKG IET for students who want to work in the Duval hospital systems.

In collaboration with our school system, Baker County Adult Education has implemented a paraprofessional IET program. This program aims to equip adult learners with academic proficiency, teaching strategies, and classroom management skills. By closely collaborating with our school principals, we will create opportunities for hiring certified paraprofessionals, thereby addressing the needs within our school district while offering valuable employment prospects to program graduates.

This past year we were able to implement a Culinary Food Safety IET program in our Corrections facility. These students were taught the basics of safe food handling and proper food preparation. These students were allowed to take the ServSafe Food Safety Certification and ____% passed this exam.

d. encourage the braiding of local, regional, state and federal funding resources (direct or indirect) for greater impact to align resources to support services and regional employment needs;

The Baker County Adult Education recognized the importance of braiding funding from various sources to effectively support students and address regional employment needs. Local partners, local business owners and private donors assist students with tuition and testing costs. Our partnership with Eckerd Connects has allowed us to assist students using their funding stream. The Baker County Adult Education facility is in a building with Episcopal Services, Hubbard House and other agencies that assist struggling families. Once a student expresses a need, such as childcare, we can connect them directly with the appropriate agencies. The needs of the workforce industries are vitally important because most of our students express the desire to gain employment through the orientation process. Building relationships and working with our partners has aided us in expanding our ability to understand current needs and projected regional market trends. The integration of workforce training programs has aided our students in obtaining employment. In the next year, we would like to move one of our part-time instructors to a full-time position to work with our adult students in career

exploration, workforce skills, and transitioning them into military, post-secondary education, or employment. Funding for this position will be through this grant and the increase in funds.

e. and provide increased opportunities for transitions to college and career and attainment of postsecondary credentials.

Baker County School District has enjoyed lengthy partnerships with post-secondary institutions such as Florida Gateway College and Florida State College of Jacksonville through our public school's articulation agreements. These institutions have varying workforce and academic programs that we encourage our students to tour and transition into after program completion. Once a student has been exposed to the opportunities, they can easily decide on programs that match their interest. Each institution allows us to visit and tour and then they send advisors to speak with our students. Interested students are encouraged to make appointments with the advisor who then assists in completion of the FAFSA and application process. Baker County Adult Education has adopted Xello as our career exploration platform and will continue to implement it. Students will be encouraged to explore various careers that match their interests and personality types. We also encourage our students to attend a variety of College and Career Fairs, as well as hiring or job fairs, provided by the district or by CareerSource. These opportunities allow our students to make connections and obtain jobs.

2. **Workplace education is defined as *adult education and literacy activities offered by an eligible provider in collaboration with an employer or employee organization at a workplace or an off-site location designed to improve the productivity of the workforce.* Provide details about current or projected formal employer partnerships to provide workplace education class(es), if applicable. If there is more than one employer partnership, describe each. Include how the program activities offered are designed to improve the productivity of employees, and how the employer contributes to the success of the program.**

Baker County Adult Education provides on-site training at Baker County Detention Center through our Adult Education Corrections grant. Baker County Sheriff's Office allows us to send two instructors and a paraprofessional to work with individuals who want to obtain their high school diploma while incarcerated. Through our Corrections funding, we can provide equitable time in classes for both the males and females who are incarcerated. We believe that if these students can receive their diploma and training in life skills, they will have a greater chance of becoming productive citizens. BCDC

contributes to the success of this program by providing space for our instructor and students and assisting in the recruitment of students. Baker County Adult Education has implemented financial planning and life skills into the curriculum for these students. This past year, we taught Dave Ramsey's Financial Peace course on how to budget and manage money to both the males and females who attended class. This training will assist these students in regaining control over their paths and help them plan for employment, post-secondary education or other after they exit the facility. The incarcerated females have previously requested a parenting course that was court ordered. Our female instructor was able to provide this training and help these women start the path to freedom and reuniting with their children. We believe that these courses are critical in helping these students change their lives. In the 24-25 school year, we were able to provide a Culinary Arts IET that taught the requirements for careers in hospitality and allowed students to obtain their ServSafe food safety industry certification. We will continue this effort in the 25-26 school year.

3. Complete the **Partnership Chart** (Tab F) in the

a. Completed

C. Alignment with One-Stop Partners and Coordination

1. Describe the following LWDB considerations to illustrate the partnership between the eligible provider/collective and the LWDB:

    a. How the program aligns its services with and contributes to the local One-Stop Center to meet the goals identified in the Local Workforce Area WIOA Plan(s).

Baker County Adult Education remains committed to aligning its services with the local One-Stop Center as part of its contribution towards achieving the goals outlined in CareerSource Northeast Florida's Local Workforce Area WIOA Plan. The selection of the Nursing Assistant program for our current IET was based on the industries identified in the WIOA plan that demonstrate a projected increase in employment opportunities and high demand rates, as provided by CareerSource Northeast Florida.

In line with the Nursing Assistant program, we have plans to introduce the Certified EKG Technician program in the upcoming years, however funding and finding an instructor are critical barriers that we

are facing. By offering certification opportunities in these areas, adult learners in our region can enhance their skills and become more valuable assets in the workforce. Employers have expressed a need for professionals with a combination of Certified Nursing Assistant and EKG skills, known as Patient Care Technicians. By acquiring these certifications, our students will enhance their employability and gain the flexibility to transition into various job roles.

Furthermore, the education system has identified the high demand for qualified individuals in paraprofessional positions. We are actively collaborating with our district to implement IET programs specifically tailored to recruit, train, and support future employees in this field. Our ongoing partnership with CareerSource will continue to guide our exploration of areas with workforce needs, enabling us to develop additional IET programs that cater to the skill-building training required in those sectors.

Baker County will offer a Culinary Arts IET for eligible adults who are looking for employment in the food industry. This IET will focus on safe food handling, food preparations skills and interpersonal skills needed to work with the public. Students will be given the opportunity to take the ServSafe industry certification.

b. **Any formal or informal agreements between the provider/collective and the LWDB that coordinate/align services benefiting adult learners in the WIOA, Title II (AEFLA) programs.**
    - **Submit a copy of the agency's executed Memorandum of Understanding (MOU) agreement including the local One-Stop Infrastructure Cost Agreement. Carefully review the Adult Education MOU Requirements to ensure the MOU complies with all federal requirements. If a MOU is not available at the time the application is submitted, an executed MOU must be submitted to FDOE prior to the issuance of the grant award notification.**

a. Any existing MOUs, MOAs or contracts with other core providers of WIOA services Include organizations that provide resources for individuals with disabilities, vocational rehabilitation referrals or barriers to employment.

Baker County Adult Education has a current MOU with Eckerd Connects, our local WIOA partner and subsidiary partner of CareerSource, who aligns with assisting students in obtaining a high school

equivalency diploma, employability skills, and moving into either post-secondary education, industry certification training, or becoming employed. Eckerd Connects specializes in 16- to 24-year-olds and has agreed to enroll 20 Baker County Adult learners per year in their workforce development program. Students accepted in this program are low income or have exhibited barriers to education and/or employment. This incentive program uses a variety of incentives such as payment for tuition, testing fees, certification costs as well as incentives such as rewards for completing a Develop U program, mock interviews and growing a level on the TABE test. They also offer 6-8 weeks of paid job shadowing with local businesses to help students determine if that career field is where they want to focus. This program is individualized for each student. These students meet with Eckerd Connects Career Coach on a regular basis to ensure that they are making adequate progress within the scope of this program and with their academic goals. Our goals overlap to ensure students are successful in completing their educational goals, transitioning into a post-secondary training program, and/or employment. Baker County Adult Education will be working diligently to meet with the students and provide services to ensure student success and transition to post-secondary endeavor.

Baker County Adult Education also works directly with local businesses to assist students in overcoming barriers to employment. They assist students financially with tuition, testing, registration fees, and other areas that may be a hindrance to their completion of high school. Baker County will continue to work with these agencies to assist students.

b. Coordination with other regional partners and the available education and training resources for the development of career pathways. Identify specific referral processes

Baker County Adult Education recognizes the importance of harnessing the available education and training resources and collaborating with regional partners to establish well-defined career pathways. A key aspect of our partnership approach involves utilizing and maximizing the benefits of the

education and training resources to ensure seamless navigation for our students across different organizations.

We have established a strong and long-standing articulation of career pathways with Florida Gateway College, our local state college. Florida Gateway College actively engages our adult students by providing informative tours, career fairs, and dedicated "experience" days, which allow them to explore and understand various programs. Advisors from Florida Gateway College visit our campus to guide students on pathway options, entrance requirements, and assist them with the application and registration process. Currently, Baker County Adult Education offers Industry-Recognized Credential (IRC) programs in the Health Science field that align with Florida Gateway's Practical Nursing Occupational Certificate and Registered Nursing A.S. programs. Moreover, we are in the process of developing an IRC program for paraprofessionals that will align with Florida Gateway's Elementary Education bachelor's program.

In addition to our partnership with Florida Gateway College, Baker County Adult Education has expanded its regional collaboration by establishing relationships with other entities in the area. These include Florida State College of Jacksonville, Clay County Adult Education, Nassau County Adult Education, St. Johns River State College, and the St. Johns Adult Education program. These regional partnerships allow us to enhance the educational opportunities available to our students and facilitate smoother transitions across different educational institutions within the region. The upcoming and expanded Advisory Board will explore adopting a formal referral process that will incorporate all our members and partners.

2. Complete and submit the **Alignment with LWDB Plan Executive Summary** (Appendix B). Completed

Priority 2: Expand the state's talent pipeline through attainment of credentials of value and acquisition of postsecondary certifications, industry-recognized credentials and degrees.

D. Integrated Education and Training Programs and Credentials of Value

1. Describe the three-year plan's efforts to recruit, screen and orient participants so they will be successful participating in the IET program.

The three-year plan of Baker County Adult Education is aligned with the state's talent pipeline by assisting learning through a variety of Integrated Educational Trainings offered in our district. We will focus on recruiting, screening, and orienting participants to ensure their success in an IET that meets their career goals. Our program currently offers Certified Nursing Training with plans to expand to include EKG. Baker County Adult Education has successfully developed and implemented a paraprofessional IET that coordinates with the School District's need for hiring trained professionals. This program trains individuals to meet the skills required for the paraprofessional assessment, as well as training participants in classroom management and specific teaching strategies. These individuals are qualified to become employed once they complete the course and pass the assessment. BCAE has also implemented a financial planning and parenting course in the local corrections facility. By expanding our offerings, we hope to assist more of our students in obtaining a credential of value or being accepted into a post-secondary education establishment.

Upon entrance into our adult education program, students are oriented through Xello on the different career clusters and in-demand jobs in our areas. These students will simultaneously work on career exploration while they are working on their high school diploma. Students nearing completion of their diploma will be targeted for recruitment, and we will encourage them to enter one of our IET programs or enroll in post-secondary programs they are interested in. This step is critical to get them started on their new path.

We provide a comprehensive orientation to ensure participants are well-prepared and fully informed about the requirements and expectations of the IET program. This structured approach helps participants build a strong foundation and improves their chances of success in the IET or a post-secondary program. Additionally, we offer tutoring support to our graduates enrolled in post-secondary education to keep them engaged and supported throughout their college journey.

2. **Describe how the three-year plan is developing partnerships and implementing career pathway strategies, (which may include IET programs) aligned to the LWDB plan to expand access to employment, education and other services for individuals with barriers to employment.**

To expand access to employment, education, and other services for individuals with barriers to employment, our three-year plan focuses on developing strategic partnerships and implementing career pathway strategies, including Integrated Education and Training (IET) programs.

Our IET programs are designed to address the specific needs of our target population and are aligned with the goals of the Local Workforce Development Board (LWDB). These programs aim to equip individuals with the skills and certifications necessary to enter and succeed in the job market. By partnering with local businesses, we ensure that our IET programs meet the demands of the labor market and directly address the skills gap in our community.

For instance, through our collaboration with business partners in the healthcare industry, we have identified the need for employees who possess cross-training and multiple certifications. To address this demand, we are planning to introduce an IET program for EKG technicians. This program will provide students interested in the medical field with comprehensive exposure and the opportunity to obtain multiple certifications, enhancing their employability.

Additionally, our partnership with the Baker County School District has shed light on the critical needs for paraprofessionals and bus drivers. By offering IET programs in these areas, we aim to meet these demands and create pathways to employment for individuals with barriers. Graduates of the paraprofessional IET program will be equipped with the necessary skills to immediately enter the workforce, while also having the option to continue their education and become teachers in our district.

To ensure that individuals facing barriers have access to these programs, we have established partnerships with Eckerd Connects, Goodwill Inc., and the Northeast Florida Community Action

Agency. These organizations provide funding and support to our students, enabling them to enroll in these programs without being hindered by financial or other barriers. We will work closely with these partners to ensure that all eligible individuals can participate in further education and training, thus increasing their chances of securing employment and achieving long-term success.

By implementing these strategies and fostering strong partnerships, our three-year plan aims to create a comprehensive career pathway system that not only provides individuals with the necessary skills for employment but also connects them to a network of support services and post-secondary education opportunities. Through these efforts, we will expand access to employment, education, and other services, thereby empowering individuals with barriers to overcome challenges and achieve their full potential.

3. Explain how credentials obtained through IET programs are in-demand by regional employers and lead to sustainable wages.

Baker County Adult Education takes a proactive approach in aligning its programs with the needs of the local job market, as identified in the chart provided by the North Florida Economic Development Partnership. The leading industries in Baker County in 2024 were Public Administration, Retail, Health Care and Social Services, and Education, which are precisely the targeted sectors for our Integrated Education and Training (IET) programs. We have strategically developed our IET programs to meet the demand for skilled workers in these industries. For instance, in the healthcare sector, our Certified Nursing Assistant (CNA) has been designed in collaboration with industry partners who have expressed a specific need for employees with these qualifications. By completing this program, students acquire the necessary training and certification to excel in these roles, aligning them with the growing demand for healthcare professionals in our region.

Responding to feedback from healthcare industry partners, we are looking to introduce the EKG technician IET program. This program equips students with additional certifications and cross-training in multiple areas, making them more marketable and valuable to employers. By incorporating

this specialized training, we provide students with a comprehensive skill set that significantly enhances their employability and opportunities for sustainable wages.

Furthermore, our paraprofessional IET addresses critical needs identified by the Baker County School District. Graduates of the paraprofessional IET program are equipped with the necessary skills and qualifications for immediate employment within the district, offering competitive salary levels and long-term career prospects.

By aligning our programs with regional employers' needs, we maximize our students' chances of securing employment in high-demand fields. The credentials they earn through our IET programs validate their skills and knowledge, making them attractive candidates for employers. As a result, our students have increased opportunities to secure jobs that offer sustainable wages, fostering economic stability and long-term career growth.

4. **Describe the relevant work-based learning opportunities available through the IET program and the process used to have employers validate workplace skills.**

In our IET service approach, we provide relevant work-based learning opportunities to students. Work-based learning opportunities play a crucial role in bridging the gap between classroom instruction and the actual work environment. These opportunities allow students to apply their skills in real workplace settings, gain practical experience, and develop the competencies required by employers.

To ensure the validation of workplace skills, we engage employers in the process. We seek their feedback on the skills they value and incorporate it into our curriculum. Employers may also participate in assessing students' skills through workplace assessments or by providing feedback. We prioritize industry certifications and credentials endorsed by employers, as they validate students' competence and enhance their employability. Our health related IETs work directly with our local

hospitals, nursing homes and the health department to provide clinical settings for our students. These same premises will be provided for all new IETs created in our three-year plan.

5. Complete the following:
    - **IET Offering Summary (Tab H)** in the Consolidated Grant Workbook.

E. Data Driven Credentials of Value through IET

Local and regional labor market data must drive the design, development and implementation of training programs with credentials of value.

1. Describe how labor market data will be used to drive the development and implementation of the IET service approach.

Baker County Adult Education currently offers Certified Nursing Assistant (CNA), Culinary Arts (Corrections/ AGE) and Paraprofessional IET courses. We have observed successful outcomes from these programs, with a high percentage of students completing the courses and obtaining their licenses. In the CNA program, students receive comprehensive training with 165 hours of instruction and 40 hours in clinical settings. This prepares them for job opportunities in local hospitals and nursing homes. However, the cost of the program remains a significant barrier for adult learners. We are actively seeking ways to lower costs and secure multiple funding sources to assist students financially. Our primary need is financial support, especially to sustain qualified instructors as their costs continue to rise.

Labor market data indicates a growing demand for Patient Care Technicians (PCTs) who possess nursing assistant training, phlebotomy certification, and EKG certification. Based on this data, Baker County Adult Education plans to utilize grant funds to expand our IET offerings by incorporating EKG training and certification. By offering this trio of training, we can provide students with the necessary skills to become PCTs, making them employable and less dispensable in the job market.
In addition, Baker County Adult Education added the paraprofessional IET program. This decision was based on the local need for employees in the school district. Due to the open positions in our

school district and the opening of a new school facility, the need for paraprofessionals became critical. BCAE will continue to offer the paraprofessional IET throughout the remainder of this grant cycle.

2. **Describe how the IET service approach will be aligned to credentials of value such as industry certificates and certifications.**

The CNA IET was chosen because of the constant need for certified nursing assistants at our local hospital, state hospital, nursing home facilities and the Council on Aging. Students in this IET earn a license that enables them to go directly to work in these establishments. The EKG certification will enhance student experience and employability. Baker County Adult Education is still researching the cost factors involved in expanding this IET. BCAE added the Paraprofessional IET that prepares students for the Paraprofessional exam. Passing this certification makes them employable by our local school district. The Culinary Arts IET will prepare students for the ServSafe certification which is required to gain employment at most local restaurants.

3. **Identify the types of credentials available to students who participate in the IET service approach.**

The types of credentials available to students are the CNA license, ServSafe certification, EKG technician certification and the paraprofessional certification.

Priority 3: Ensure all learners receive high quality instruction that prioritizes measurable labor market needs and outcomes while working to increase outcomes for all participants.

F. Quality Program Offerings

1. **Describe the program enrollment system in place that ensures quality learning and outcomes including:**
   a. **managed enrollment, open-entry/open-exit enrollment. FDOE expects programs to offer managed enrollment at a majority of class sites.**

BCAE has an open-entry/open-exit enrollment for our adult education program. We regularly post important contact and program information on Facebook, in flyers, and in the local newspaper, which is published weekly. Signs are also placed around the community at various times to help recruit students and encourage former students to return to class. The school sends out messages to former students through the Baker Connects App to encourage students to return to class. Many students reach out to us after hearing about our program through referrals and

recommendations from their peers. Once a student contacts our office, we ask them to complete a registration form. After completing the form, the students are scheduled for the TABE test, and then provided an orientation on-site with one of our staff members. Orientation includes opportunities with support service providers and career coaching opportunities to strengthen student motivation and goal setting. Students are then enrolled in the courses they qualify for according to their TABE scores. Students are encouraged to remain active until completion of a diploma or certification; however a student may choose to exit the program prior to obtaining his/her diploma or reaching their individual academic goals. This may be due to financial, emotional, relational, or preferential circumstances. BCAE faculty and staff work diligently to maintain enrollment and assist students in eliminating all barriers which may contribute to failing to complete the program.

b. the course modality offered (online, blended learning, laboratory, traditional classroom setting).

BCAE offers the traditional synchronous classroom setting as our main modality; however, our instructors work with each student individually to assist students to complete the program. If students need to work online during a specific timeframe, we provide the student online access to the coursework via Aztec software to enable accessibility from distance learning at the times the students are available. Our teachers are available daily and communicate with each student on a regular basis to ensure that all students are meeting their learning goals.

c. the expectations for students' participation and attendance (for example, number of hours, weeks) to demonstrate sufficient intensity and duration informed by rigorous research necessary for making learning gains.

BCAE has established the expectation that students will attend class a minimum of one day per week to a recommendation of 80% or higher of class time to complete learning goals set by themselves with the assistance of a staff member. Our facilities are open for student use over 30 hours per week, Monday through Friday. Attendance is often cited in educational research as a highly correlated variable in students' retention and success in any program. Our program

emphasizes the importance of students being in class. We believe that if a student does not attend, they will not be as successful and will be less likely to meet their learning goals. Every student is given weekly or biweekly learning goals which map a clear path to complete their diploma within a timely manner. This strategy visually demonstrates the steps needed to complete the program in a reasonable amount of time.

d. how system offers a flexible schedule (day and evening classes year-round), local support services and provide a quality learning system (such as childcare, transportation, mental health services and career planning) for all students, including those with special learning needs, low levels of literacy skills, members of the ALICE (Asset Limited, Income Constrained, Employed) population, learning disabilities and other special needs, to attend and complete program.

United Way has published the ALICE report that describes the "Asset Limited, Income Constrained, Employed" population that exists within our local communities. This describes many of the adult students who attend our program. These students struggle with attendance and completion of our programs because they are working a job and may have other situations that take priority over schooling. The ALICE students may need to be employed, often in low-wage jobs, in order to meet their financial obligations. This population desires to increase their educational skills, but often it is overwhelming. BCAE strives to direct participants with additional needs to the proper agencies who will assist them in gaining financial assistance for childcare, transportation, and/or assist overcoming other additional barriers. BCAE offers day and night programs for students who may work or juggle responsibilities of childcare and/or work. Episcopal Children's Services is located within our facilities, and we actively refer students to them as we become aware of a need. The Baker County Council of Aging provides transportation services for the qualifying people of our county. Several students have expressed the need to have transportation to and from our facilities. We assist students in contacting the BCCOA and requesting pick-up and delivery times as well as locations. Students have been able to attend classes on a regular basis because this service is available and affordable. We also seek

donors who are willing to sponsor a student to offset the cost associated with transportation or obtaining their diploma such as tuition and testing fees. When a student express concerns regarding their finances, we facilitate conversation with local employers to ensure the students are provided with an opportunity to gain employment.

2. **The state has set the expectation for each program to post-test 70% of enrolled participants using an NRS-approved standardized assessment after achieving sufficient hours of instruction. Describe what measures are in place to ensure that the program will meet or exceed that expectation.**

Baker County Adult Education has set the expectation for each participant to post-test at least once in each subject enrolled before exiting each semester as established by the state guidelines. We use the TABE assessment which is an NRS-approved standardized assessment. Students TABE test at the beginning of a term to properly place them in the correct course according to their NRS level. Post-testing students is done on an individual basis once a student has met the instructional hours required and makes adequate progress on learning goals. The teacher tracks student progress and then works with the student to schedule the appropriate post-test. Post-testing may be done at any time during our "open" hours by a certified test administrator. Progress monitoring strategies such as folder audits and weekly staff meetings help identify post testing needs. The staff is trained in updated Technical Assistance guidelines from the Florida Department of Education during pre-planning days.

3. **Complete the Program Offerings Summary Form (Tab G) in the Consolidated Grant Workbook. This form will summarize all planned program offerings in the 2025-2026 program year and will be used to demonstrate the size and scope of the adult education instructional services that will be available during the three-year plan.**

   Completed

4. **Describe the policies in this three-year plan adopted by the eligible provider to accommodate students and staff with disabilities, including learning disabilities, as described in the American Disabilities Act of 1990 (42 U.S.C. 12102).**

The Baker County School District adheres to all laws and regulations in policy and procedures related to serving and accommodating students and staff with disabilities under the American Disabilities Act of 1990 (42 U.S.C. 12102). BCAE administration and teachers will coordinate with the Baker

County School District Exceptional Education Department in garnering resources and providing additional assistance to adult learners with special needs and adult English language learners as needed to help participants successfully complete any program component. The Baker County School District Exceptional Education Department effectively provides continuous professional development specifically addressing identifying students with physical, emotional, mental, and learning disabilities as well as facilitating the proper accommodations.

5. **Describe how the eligible provider will use rigorous research and evidence-based instructional approaches for ABE and ELA (e.g., essential components of reading instruction, differentiated instruction, direct explicit instruction and use of formative assessment, use of standards-based instruction) to assist adult students with achieving substantial learning gains.**

The project will utilize a variety of resources to build a curriculum specific to increasing reading comprehension and reading fluency levels from ABE levels (NRS levels 1-4) to high school levels (NRS levels 5-6). Teachers will model strategies and use effective questioning to enhance student engagement and learning. Further, the BCAE employs a teacher who holds the Florida Certified Teacher Reading Endorsement. Annual Pre-planning days are established to provide all adult education teachers technical training in supplemental academic curriculum, adult education reporting and funding basic components, and training in TABE assessment and score analysis and how it should guide instructional practices. Continuous professional development, through the use of IPDAE and other sources in differentiated instruction and direct explicit instruction are used to support instructors in the effective implementation of contextualized instruction in math, reading, and language skills. Training in career pathways concepts and career development services are embedded throughout the year to assist in meeting the needs of students. This may be done by the Director or employment and postsecondary partners. Teachers are allotted planning time to research instructional practices which assist in the delivery of standards-based instruction. The individual student's needs determine extra professional development to enhance student engagement and promote Multi-Tiered System of Support (MTSS) as needed.

6. **Describe the student support and transition services that support the three-year plan for quality instructional programming. The response must include the following:**
    a. **how the program assesses students' educational needs, support services and accommodations and how providers or partners are delivering those services; and**
    b. **how the program provides student advisement services to facilitate transition to postsecondary education/training and employment.**

BCAE aims to empower adult learners by equipping them with skills that enable educational advancement, postsecondary transition, enhanced employability, and the ability to fulfill their civic responsibilities. This is achieved through a comprehensive approach that combines rigorous academic contextualized instruction, career development services, and workforce preparedness activities. Upon entering ABE or GED test preparation courses, students receive orientation about available career pathways and transition services after an initial TABE assessment and enrollment. During program orientation, individualized counseling sessions are conducted to establish a formal career and education plan. These sessions focus on fostering student motivation, self-directedness, and setting short-term goals that align with the students' abilities.

BCAE collaborates with students to create an individualized career plan. Our plan is to utilize Xello and utilize our full time coordinator to assist with these individualized career plans and assist students with the process of taking the next step either of post-secondary education, military, apprenticeships and/or employment. The plan includes Xello's career interest survey, identification of career clusters, engaging in career exploration activities, and utilizing an adult education career pathway diagram specific to their chosen career. Prospective academic benchmarks are set to guide students toward their self-defined career goals. In cases where the integrated education and training model may not suit a particular student, customized career development interventions are emphasized. These interventions incorporate contextualized learning activities tailored to the student's unique circumstances and needs.

G. Technology and Online Learning

1. **Describe how the program integrates the use of technology into class instruction including the following:**
    a. **how the instructor uses technology as a classroom tool;**

        No planned changes

b. how students uses technology, including those with low levels of literacy and learning disabilities, to develop digital literacy skills in the classroom or as an integral part of their own class work;

No planned changes

c. how digital literacy skills are integrated into workforce preparation and IET programs;

No planned changes

2. Describe how distance education is made available for all students, particularly those with low levels of literacy and learning disabilities; include the following:

a. The synchronous, asynchronous and blended options offered. If you utilize additional software as supplemental instruction, describe the purpose and use of the software.

No planned changes

b. How these options lead to improved student performance.

No planned changes

c. How post-testing procedures are adapted to ensure distance learners meet the state's expectation for each program to post-test 70% of enrolled participants.

Baker County Adult Education Center is committed to meeting Florida's requirement that at least 70% of enrolled participants are post-tested. To support this goal, especially for distance learners—the center has implemented a range of learner-centered strategies that reduce barriers and encourage participation. These include offering extended scheduling options, maintaining clear and consistent communication, and providing targeted support based on student needs. The program emphasizes flexibility, accessibility, and student engagement throughout the post-testing process.

To remove barriers and increase testing participation among distance learners, the center focuses on three key areas: flexible scheduling, consistent communication, and personalized support services. These strategies are designed to meet learners where they are—academically and personally—while promoting successful completion of the Post-TABE. The following supports are in place to ensure students can access and complete their post-tests with confidence:

- **Flexible Scheduling:** By offering post-testing during both day and evening class hours—Monday through Friday from 9:00 a.m. to 1:00 p.m. and 4:00 p.m. to 8:00 p.m.—students have up to 8 hours per day to schedule testing. This accommodates learners managing work, family, or other obligations.
- **Clear Communication:** Consistent outreach through platforms like Baker Connects ensures that students are reminded of upcoming testing dates, receive timely updates, and feel supported throughout the process. This proactive communication reduces missed appointments and helps maintain engagement.
- **Transportation Support:** For students who lack reliable transportation, the center may connect learners to community-based resources, COA, removing a significant barrier to in-person testing.
- **Testing Accommodations:** To support students experiencing test anxiety, learning differences, or other challenges, the center provides accommodations such as quiet testing spaces and individual proctoring, following all test publishers and state guidelines.
- **Motivational Incentives:** To encourage post-testing, the center offers incentives such as snacks and prize drawings. These rewards help reduce anxiety, boost morale, and recognize student effort.

All post-tests are administered with fidelity to the test publisher and Florida Department of Education guidelines, ensuring that results are valid, reliable, and useful for measuring learning gains. These comprehensive procedures ensure that distance learners are supported, engaged, and empowered to succeed, helping the center meet and exceed the state's 70% post-testing goal.

d. The kind of information and data being analyzed by programs to monitor student engagement/persistence enrolled in a distance learning program versus a traditional classroom-based enrollment.

No planned changes

H. Instructional Personnel and Professional Development

1. **Describe the agency's plan for implementing continuous professional development to ensure staff are knowledgeable about adult education instruction, assessment, policies, procedures, career pathways strategies and other regional priorities.**

BCAE's plan for continuous professional development includes pre-planning sessions prior to each semester and weekly data discussions with all faculty and staff. The pre-planning sessions include information sharing regarding administering and understanding the TABE assessment and what students need to progress towards measurable skill gains and learning completion points. Sessions review our policies and procedures, as well as the career pathways available to students. These sessions include LWDB's goals and strategies to assist students in completing their high school diploma and moving into post-secondary options or employment. We plan to look at research-based strategies to assist ALICE students and provide connections with our local partners. Ongoing weekly data discussions are held to determine students who are not meeting their projected learning goals and develop ways to eliminate their barriers and refocus and persist toward their goal. The instructor will have access and be encouraged to participate in IPDAE's professional development throughout the school year.

2. **Describe how the agency's professional development plan supports instructors in incorporating current research and evidence-based instructional strategies that lead to effective program outcomes.**

Professional development is designed to reinforce teaching strategies and engage teachers in focusing on their students. Collaborative discussions and planning are crucial to the success of our program. Ensuring all faculty and staff follow the same policies and procedures eliminates distractions which take away from student learning and ensures a positive learning environment. Educating faculty and staff on the different types of learners and how poverty affects a student's ability to learn will aid the teacher to exhibit empathy and develop strategies that engage all learners. Professional development on career pathways and how it is a critical piece to student success and progression is a vital element to ensure key student outcomes. This year we plan to invite our local and regional partners to speak with our faculty and staff about their available services and goals for the upcoming year.

Institute of Professional Development for Adult Education (IPDAE) offers professional development opportunities and training related to improving student academic performance for all instructional staff and student progression timeline. Professional development will focus on best practices for skill development and improved student outcomes. Teachers are encouraged to participate in webinars hosted by IPDAE and are encouraged to attend IPDAE IET implantation training held in our local division. Evidence based Practices for Teaching Literacy Across Content Areas will be used to improve reading scores. Our Reports Coordinator also attends sessions at WEDDAC and upon returning, trains our staff on how reporting is done and reviewed. This helps everyone understand our data.

3. **Describe the agency's minimum qualifications for the instructors, counselors and administrators delivering the program activities during the three-year plan.**

All instructors and the administrator of the Baker County Adult Education program, have the relevant post-secondary degrees and maintain a current Florida teaching certificate that makes them qualified to deliver the adult education services at BCAE. For our Nursing Assistant IET and the EKG IET, the instructor must hold a Registered Nursing License with the Florida Board of Nursing. The paraprofessional instructor will be a certified teacher. The Culinary Arts instructor must have a current ServSafe certification.

4. Complete the **Personnel Chart (Tab I)** in the Adult Education Excel grant application workbook excel workbook to document the instructional personnel available during the three-year plan.

Priority 4: Incent, Measure and Support Enhanced Program Effectiveness

I. Performance Outcomes

1. **Describe the applicant's capacity to manage a federal grant and any unique aspects of the program which would facilitate delivery of effective adult education and literacy services.**

Baker County Adult Education's director has managed federal adult education grants for the past six years. The Adult Education director is also the CTE director in our district and manages two different

Perkins grants, CTE dual enrollment grant and various other CAP grants. In her new role, she will also be managing Title II and Title IV grants.

2. **Describe how the three-year grant plan accounts for the evaluation and reporting of educational performance and student exit outcomes, including completing an educational gain and transitioning students into postsecondary education or training and the workforce.**

BCAE plans to document and report student progress on the completion of our adult education program throughout this three-year plan. Documentation begins with registration and with the initial TABE assessment scores for each student. This score places the student in a particular class on our software (Aztec) and students are given weekly learning goals that outline steps needed to complete each section of the GED®. With the end goal in mind, students can easily visualize how the weekly goals support their completion resulting in achieving an educational gain and eventually passing each subtest resulting in earning a high school equivalency diploma. Our plan includes directing students to earn at least one educational gain in Math and Reading per semester. Once a student has made a learning gain and moved into the GED® Prep course for a subject area, the teacher sets completion goals, which the student must obtain if they choose to be incentivized.

Each student during orientation, works with a staff member to determine career goals and steps to obtaining them. The student chooses a career pathway which best fits their skills and interests determined by Xello software. Whether a student chooses a specific training program or postsecondary education, the staff will assist the student in completing applications, FAFSA, and accruing the required documentation needed for enrollment. If a student chooses the workforce, our faculty and staff assist the student in navigating through the hiring process. Interview skills, communication skills, how to apply for a position, how to create a resume, etc. are established as workforce goals for the student. All personnel assist students in accomplishing these goals, as well as partners such as the local one-stop workforce board office and Eckerd Connects. BCAE will request the services of our partners to assist in these transitions.

3. **Describe how the eligible provider will adequately provide services for students functioning at lower levels such as ABE levels 1, 2 and 3 and ESL levels 1, 2 and 3.**

Students who self-identify as having a disability on the registration form will receive services, such as extra time or preferential seating as soon as TABE testing and orientation. Students are asked to provide any existing IEP plans from previous educational facilities and if none are available, students are guided through how to request GED® testing accommodations. TABE testing is completed using the Accommodations Guidelines provided by TABE. The BCAE coordinates with the Exceptional Education Department to maintain staff training as well as utilizing support services such as access to licensed mental health professionals. The Baker County School District's ESE staff provide testing and strategies to assist in the education of students so that our staff is unable to obtain significant progress in learning. There were no ESL students in the past program year, but if services are requested, ESL curriculum and research-based resources will be provided.

4. Complete the **Past Performance Table** in the Consolidated Grant Workbook (**Tab D**).

5. **Describe the program's past effectiveness, supported by the data provided in the Past Performance table, in improving the literacy of eligible individuals to meet the state's estimated 2025-2026 performance levels, especially with respect to eligible individuals who have low levels of literacy.**

According to the Performance outcome chart, Baker County Adult Education had an average of 32.4% of students who achieve at least one Measurable Skills Gain in 2022-2023 and then in 2023-2024 it dropped to 29.1%. We are dedicated to moving our students academically and will be working with staff to change these statistics.

We have worked diligently to improve or maintain our high standards for our program. We have experienced a change in staff members and will be once again in the 2025-2026 school year. In 2023-2024 school year, we served 172 students. Of those students, our data shows that only 24 students earned 12 hours and earned their diploma. This data element is very confusing, and the only explanation is that students are enrolled in the summer term who may finish their diploma without earning 12 hours. This is deceptive because these students were with us the previous school

year and because summer is considered a new school year, they count in that year's data. The other data element that is confusing is the attainment of postsecondary credential while enrolled or within one year after enrollment. For the 23-24 school year it shows we only have 6 students enrolled and 2 obtaining a credential. This year we have enrolled all IET students in an ABE/GED course while they are attending the IET program of choice. We expect to see this data element increase.

2025-26 State Performance Targets Minimum Performance Levels for Florida Adult Education Programs	
Measurable Skill Gain (MSG)	
● Educational Functioning Level (EFL) completion measured on pre and post test	Overall 35.7% ABE 31.4% ESL 37.4%
● Enrollment in postsecondary education after program exit	
● Receipt of recognized secondary credential or its recognized equivalent	
● Progress toward milestones	
● Passing a technical/occupational knowledge-based exam	
Employment – 2nd Quarter After Exit	31%
Employment – 4th Quarter After Exit	28.2%
Median Earnings	$5,840
Credential Attainment	21.8%

J. Comprehensive Performance Monitoring

1. **Describe the agency's data management information system and practices for the following:**

   a. **Tracking student attendance records**

   No Planned Changes

   b. **Tracking student pre and post-tests**

   No Planned Changes

   c. **Tracking student outcomes**

   No Planned Changes

   d. **Providing frequent student and program data to teachers and staff to better target educational services and to ensure program effectiveness**

   No Planned Changes

   e. **Data collection, privacy and quality**

   No Planned Changes

   f. **Using data for program and system improvements**

   No Planned Changes

   g. **Monitoring program performance**

No Planned Changes

h. **Sharing data with core partners for strategic improvements**

No Planned Changes

2. **Describe how the agency's personnel will engage in the collection, entry, attestation, correction of errors and resolution of issues in the data management system. Explain any current limitations and how data will be used to:**

a. **Measure participant outcomes**

No Planned Changes

b. **Evaluate learning gains and student goal achievement**

No Planned Changes

c. **Design IET programs and two-generation approaches**

No Planned Changes

d. **Identify areas for improvement and recruit partners to better support high-need priorities for use beyond NRS and compliance reporting**

No Planned Changes

Demographics and TABE pre-test scores are provided on the registration form. Students complete their own demographic information, and the TABE testing scores are added by the Registrar. Attendance is kept in the classroom by the instructors. Instructional hours are calculated by the Reports Coordinator at the end of the survey period through attendance records. Reporting errors are identified through state audits, error reports when entering survey data, and folder audits by BCAE staff. End of the year and correction survey periods open throughout the year for corrections and edits. Each year the Director attests to the program reporting information as correct.

Limitations to the current system of collection, entry, and resolution of data issues include whether information on registration form is correct, electronically capturing real time attendance data daily, and the ability to run periodic learning completion point, measurable skill gain, and post testing reports, on demand, to monitor progress more frequently and closely. Meetings with the MIS coordinator for the district have been conducted to work towards improvements, however finding time outside of survey windows is going to be a new priority.

Through weekly staff meetings, all staff will monitor data to increase program effectiveness, increase student measure skill gains, and learning completion rates. Data will be sorted by class, for each teacher to compare to the schoolwide and statewide rates. Improvement goals will be set during pre-planning and monitored throughout the program year for goal achievement. Individual IET program data will be provided for the IET teacher in addition to the academic teacher. Collaboration and goal setting will be provided for teachers to monitor students' progress. Data will be collected beyond NRS and compliance reporting to market to new participants and increase students served in the upcoming program years. Program data may be presented to the BCAE Advisory Board as well as other partners to identify any gaps and collaborate on possible partner involvement to better support high need priorities.

3. **Describe how the project will comply with the reporting requirements of the National Reporting System (NRS) and WIOA Performance Measures (Section 116).**

The Skyward information management system complies with National Reporting System report requirements and has the capacity to report individual student records, outcomes, and to monitor program performance. Data such as student demographics, instructional hours, GED® test scores, and TABE assessment scores can be queried and extracted. Using Workforce Information Data System and NRS data formats, reports on student enrollment, Educational Functioning Levels completed, diplomas earned, and other performance indicators are generated each survey period and provided to the Department of Education for NRS and WIOA reporting and other local and state evaluation processes. BCAE will continue to collect data from classroom teachers and the GED® test sites on an available basis, monthly at minimum, and input data into the centralized Skyward data management system according to WDIS, NRS and WIOA reporting standards.

Required Budget Narrative

K. Budget Narrative

1. **Describe how the funds requested will be spent to meet the objectives consistent with the requirements of WIOA, as outlined in the eligible providers' written narrative responses.**

The proposed budgets are outlined to meet the objectives contained in the grant narratives of the Adult General Educational grant and the Corrections grant. The budgets include components necessary to continue the adult education programs at our facilities, including the program at the Baker County Detention Center. Salaries for 1 full-time and 2 part-time teachers and classroom paraprofessional are needed to provide continuing support services to students in the areas of recruitment, targeted academic instruction, remediation, career exploration, pathway planning, and assisting low literacy, possible ELL, and students with disabilities. These instructors and paraprofessionals are needed in developing curriculum, delivering instruction, and TABE administration. Included with the salaries are the additional fiscal responsibilities of an employer that have continued to increase yearly. Due to these increases, we have altered our budget to reflect this change. Our grant does not cover the cost of our IET instructors and our administrative assistants, who are needed to continue providing adult education services to our community. Providing professional development for faculty and staff to ensure the delivery of effective instruction, student performance assessment, and quality data monitoring is essential. This may include staff attending conferences and training. Travel costs are a part of attending conferences and will include costs of transportation, meals, hotels, and registration fees associated with traveling to these events. Maintenance and repair for the adult education copier/printer is necessary in continuing classroom instructional activities and other direct student services. The copier/printer maintenance costs are shared with other grants. BCAE students have been successful in completing the GED® subject area tests when instruction was accompanied using Aztec software and IXL software. The AGE grant and tuition collected will cover the cost of student licenses for use of both software in the amount of $10,000 and the Corrections grant will be in the amount of $4200. The amount budgeted for classroom supplies has been set for the AGE program and for Corrections in order to purchase the items needed for the classroom such as Post-it paper, markers, copy paper, pencils, and other consumables. Dues and fees for professional organizations and industry

certification vouchers, as well as GED ready and testing vouchers are included in both budgets. The indirect funds will remain at 5% and will be used by the District Office on both grants.

2. Describe how funds will be used to supplement (not supplant) adult education services.

This grant will be used to supplement adult education services which are provided predominantly by the Workforce Development funding that the state allocates to our program. The Director of Career and Adult Education and two administrative secretaries are paid by WDIS and other grants. WDIS funds are also used to pay part-time IET instructors' salaries.

3. Provide a detailed budget **(Budget Narrative, Form DOE 101S) for each funding stream AGE WIOA Section 231 (Tab L), Corrections Education WIOA Section 225 (Tab M) and/or IELCE WIOA Section 243 (Tab N).**

Additional Required Narrative Responses

L. General Education Provisions Act (GEPA) – For Federal Programs

General Education Provisions Act (GEPA)

In compliance with the Improving America's Schools Act of 1994, Baker County School District ensures equitable access to, and equitable participation in the Florida Integrated Career and Academic Preparation System project for students, teachers and other program beneficiaries with special needs. Barriers such as gender, race, national origin, color disability, or age do NOT impede equitable access or participation. Steps to ensure equitable access to participation in the Baker County Career and Technical programs include:

1. distribution of printed materials about the program to all eligible participants and information dissemination through social media.
2. New releases provided to all eligible participants via local print press, district websites, and social media.
3. Specialized outreach to targeted, underserved groups to encourage their enrollment and participation; and provision of an in-class tutor, if needed for speakers of other languages, and general acceptable accommodation for students with disabilities.
4. Provision of an in-class tutor, if needed, for speakers of other languages and general acceptance accommodation for adults and adult students with disabilities.

Carrie Dopson _____ 05/29/2025

Carrie Dopson — Date
Director of Career and Adult Education
Baker County School District

Support for the Strategic Plan

This project will address Florida's State Board of Education Strategic Plan Goal 3 and Governor DeSantis' workforce initiatives for developing a skilled workforce to improve state economic health through improving adult education programs, specifically Future Measure under development-Performance of Adult Education Programs as measured by learning gains and progression of those exiting with High School diploma and continuing education or entering the workforce. Our goals are aligned with the Possible Future Measures to "Increase participation and performance in meaningful Career and Technical Education Pathways", by exposing and eliminating barriers to adult students participating in industry certifications, college-credit career dual enrollment, clock hour career dual enrollment, and/or pre-apprenticeship and Apprenticeship programs.

M. Family Literacy and Two Generation Approaches - NA

COMPLETE THIS SECTION IF APPLYING FOR CORRECTIONS EDUCATION FUNDS

Corrections Education and Education of Other Institutionalized Individuals - Section 225

Narrative Questions

1. **List the academic programs to be offered to criminal offenders in correctional institutions and other institutionalized individuals. Explain how the corrections education program will meet the needs of the community through the identified academic programs.**

The academic programs that are offered to criminal offenders at Baker County Detention Center are ABE Reading and Language, ABE Math, GED Reading and Language and GED Math courses and ASB RLA and ASB Math. These programs are designed to provide incarcerated individuals with the opportunity to complete their high school diplomas and improve their literacy skills and reading comprehension skills. Baker County Adult Education offers Dave Ramsey's Financial Peace University training for both the male and female students at Baker County Detention Center. At the request of the women in the center, we have also started providing Parenting Skills classes several days per week to assist the inmates with meeting some of the requirements for their release. These two courses will be included in future IET programs offered at the Detention Center.

The corrections education program aims to meet the needs of the community by providing academic programs that offer valuable opportunities for personal growth, skill development, and successful reintegration. These programs are designed to address the unique challenges faced by incarcerated individuals and contribute to reducing recidivism rates. By offering a range of academic programs, the corrections education program equips individuals with the necessary skills and knowledge to pursue higher education, gain employment, and become productive members of society upon release. By earning a high school diploma, students are empowered to pursue further education or enter the workforce with a solid educational foundation. It also enhances their employability and improves their chances of securing stable employment, ultimately reducing the burden on the community.

Overall, the corrections education program meets the needs of the community by providing academic programs that empower incarcerated individuals to develop essential skills, attain educational credentials, and secure employment opportunities upon release. By addressing the educational needs of this population, the program contributes to reducing recidivism rates and creating a safer and more prosperous community.

2. **Provide an explanation of how priority will be given to individuals who are likely to leave the correctional institution within five (5) years of participation in the corrections education program.**

Priority will be given to individuals who are likely to leave the correctional institution within a short time of participation in the corrections education program, based on the understanding that their successful reintegration into society is a top priority. Students at the Baker County Detention Center are only held for a short period of time until they are released or sent to prison.

Considerations will be made for individuals who demonstrate a strong commitment to personal growth, rehabilitation, and active participation in the corrections education program. This may include individuals who show a willingness to engage in self-improvement, maintain good behavior records, and actively pursue educational opportunities. Students at BCDC are given the choice to attend and are not forced to participate in the educational opportunity provided.

Moreover, the priority given to these individuals acknowledges the critical importance of education in preparing them for a successful transition back into the community. By equipping them with academic credentials, vocational skills, and personal development tools, the program enhances their employability, increases their self-confidence, and promotes a sense of purpose and stability.

3. **Describe how the program will ensure that classes are of sufficient intensity and duration and the environment is conducive to learning.**

The program is committed to ensuring that classes are of sufficient intensity and duration while creating a conducive learning environment for participants. This is crucial for maximizing educational

outcomes and supporting the overall success of incarcerated individuals. We have worked to implement several key strategies:

Class Scheduling and Duration: The program has established appropriate class scheduling and duration that ensures an optimal learning experience. This includes providing an adequate number of instructional hours per week to allow for meaningful engagement and skill development. Classes have been structured to accommodate the intensity required for effective learning, balancing the need for substantial content coverage with opportunities for active participation, practice, and reflection.

Baker County Adult Education has increased the time for both males and females to be able to come to class at separate times. We were able to hire a second instructor to be able to provide a morning class for females and an afternoon class for males. This one change allows both groups to attend classes double the amount of time previously provided. This will be a staffing change in the 2025-2026 school year and hope to find a female employee who fits this job description.

Curriculum Design: The program will employ a rigorous and well-structured curriculum that aligns with educational standards and addresses the unique needs of the incarcerated population. The curriculum is designed to provide comprehensive coverage of academic subjects, ensuring that participants receive the necessary depth and breadth of instruction.

Qualified Instructors: The program has hired one qualified instructor who possesses the expertise and skills necessary to deliver high-quality instruction. The instructor is a veteran teacher and has been trained in effective teaching methodologies for correctional education settings, including strategies to engage and motivate learners who may face unique challenges. His expertise will contribute to maintaining the intensity and quality of the learning experience. We plan to replace the female instructor with an experienced instructor.

Learning Resources and Materials: The program will ensure access to appropriate learning resources and materials to support the instructional process. This may include textbooks, educational technology tools, multimedia resources, and relevant hands-on materials for vocational training programs. These

resources will enhance the learning experience and enable participants to engage with the subject matter effectively. BCAE is restricted by the detention center "no internet" policy. This has inhibited many of our resources, therefore, BCAE has purchased an intranet or closed-circuit program through Aztec Learning that the students are able to work on curriculum. We are working to upgrade our system to be able to install a protected internet connection in which students can only access our curriculum.

By implementing these strategies, the program aims to ensure that classes are of sufficient intensity and duration, while creating an environment that is conducive to learning. This approach maximizes participants' educational opportunities, enhances their skills and knowledge, and contributes to their successful reintegration into society.

4. **In the Budget Narrative Section each eligible provider will be required to submit a separate DOE101S Budget Narrative Form (Tab M) to outline Corrections Education proposed allowable cost and activities. If approved for Corrections Education funding, FDOE will create separate project numbers for each funding stream. Providers will be required to maintain separate fiscal records.**

Appendices

Appendix A: Estimated Available AGE, IELCE, and Corrections Education Funds by Agency

Appendix B: Alignment with LWDB Plan Executive Summary

Appendix C: DOE 100A, Project Application Form for AGE, TAPS# 26B022

Appendix D: DOE 100A, Project Application Form for IELCE, TAPS# 26B023

Appendix E: DOE 100A, Project Application Form for Corrections, TAPS# 26B021

Appendix F: Application Review Criteria and Checklist

Appendix B: Alignment with LWDB Plan Executive Summary

Complete the following information:

Eligible Provider Name: __Baker County Adult Education_____

County(ies) Served: ____Baker County_____

Contact Name: _____Carrie Dopson _____

AEFLA fund type your agency will be applying for during the 2025-2026 Adult Education competitive cycle - check all appropriate boxes:

X Adult General Education (AEFLA, Section 231)
□ English Literacy and Civics Education (AEFLA, Section 243)
X Corrections (AEFLA, Section 225)

Name of each LWDB served through this Grant Application	LWDB Number
1. CareerSource NorthEast Florida	8
2.	
3.	
4.	

Narrative Questions

1. **Describe the procedures that are in place to promote alignment among adult education service providers in the local area.**

Baker County Adult Education has actively engaged in regionalization efforts over the past year, resulting in the establishment of a network of partners with whom we intend to collaborate throughout the duration of this grant. This network includes various adult education providers in Region 5, Goodwill Industries of North Florida, Learn to Read of St. Johns, Literacy Alliance of Northeast Florida. Additionally, we have forged partnerships with key organizations such as CareerSource Northeast Florida, Eckerd Connect, Baker County Chamber of Commerce and several local businesses. Given our geographical location, we have developed relationships with Florida State College of Jacksonville and Florida Gateway College in Lake City. Region 5 Advisory Board meets quarterly to promote alignment among our programs and our primary objectives revolve around enhancing learner

outcomes in terms of academic gains, diploma achievement and successful transition into the workforce and post-secondary education. We are working to establish a comprehensive repository of all IET programs available in our region and develop a regional marketing and recruiting plan. This recruitment plan will coordinate referrals of prospective students to neighboring agencies when a prospective student is interested in an IET that is not offered locally.

2. **Describe how the adult education program will address the regional needs as identified in the LWDB plan by serving individuals in the community who were identified as most in need of adult education and literacy activities, including individuals who have low levels of literacy skills or who are English language learners.**

   Baker County Adult Education works with our regional partners to address the needs of the LWDB and we strive to meet the educational needs of adults most in need of their diploma. Many of our students come to us directly out of high school. These students have either withdrawn from high school early or completed high school requirements except passing the state tests. These groups include many individuals who cannot move forward on their career paths because of low levels of literacy and math skills. We identify their greatest deficiencies and strive to improve their academic abilities. Students who drop out are usually frustrated with the educational system and we have to work diligently to help them overcome their own personal barriers.

3. **Describe how the eligible provider will provide adult education activities and services in alignment with the strategy and goals of the LWDB plan, including how the agency will promote co-enrollment in programs and activities provided by WIOA, Title I core programs (Adult Program, Dislocated Worker Program, Youth Program, Adult Education and Family Literacy Act, Wagner-Peyser Act, Vocational Rehabilitation Program, including Blind Services Program).**

Baker County Adult Education provides adult education activities and services in alignment with the goals of the LWDB by working closely with our CareerSource representative and with Eckerd Connects career coach. These two partners help us to connect with other programs that benefit our students, especially those in need of Title One services, mental health or vocational rehabilitation programs. We also work with FSCJ who is promoting a new training program for students with disabilities. They are working closely with the ARC to provide these services.

4. **Provide specific details about shared-cost activities and the resources utilized to support those costs (Example: AEFLA funds cover the cost of the full-time adult education teacher and the local board covers the cost of the classroom facility).**

   Baker County Adult Education does not receive any funding from these partners. We cover the cost of our instructors and facilities.

5. Provide a copy of the Memorandum of Understanding (MOU) agreement and Local One-stop Infrastructure Cost agreement with the LWDB. (If a MOU is not available at the time the application is submitted, an executed MOU must be submitted to FLDOE prior to the issuance of the grant award notification.)

File # and Type	Item	Provide page #s for items listed
File One: submit combined PDF File	DOE 100A, Project Application — with original signature or electronic signature	1-2
	Narrative Section	**Page Number(s)**
File One: submit combined PDF	Priority 1: Part A – Part C	3-17
	Priority 2: Part D – Part E	17-23
	Priority 3: Part F – Part H	23-32
	Priority 4: Part I – Part J	32-37
	Budget Narrative: Part K	37-39
	General Education Provision Act (GEPA) (Federal Requirement): Part L	40
	Support for Strategic Plan (FDOE Requirement): Part L	41
	Family Literacy Two Generation Approaches: Part M	41
	Corrections Education Narrative, *if applicable*	42-45
	IELCE Narrative, *if applicable*	NA
	Application Checklist – must be last page of the Word Document File	49

	Attachments	
File One: submit combined PDF	Local Workforce Board (LWDB) Plan Executive Summary	
	Memorandum of Understanding (MOU) with LWDB, with Local One-Stop Infrastructure Cost Agreement and all other Contractual Service Agreements	
	Adult Education Program Income Letter, *if applicable*	

Memorandum of Understanding
Between
Baker County School District
And
First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

This Memorandum of Understanding ("MOU") entered into July 1, 2025, between Baker County School District, Adult Basic Education Service Provider, and First Coast Workforce Development, Inc., a Florida Not for Profit Corporation dba CareerSource Northeast Florida ("CSNEFL"), to enter into a collaborative relationship to provide Adult Basic Education services for CSNEFL job seekers.

The parties to the MOU agree as follows:

1. **Staffing:** Baker County School District will provide adult education teachers, paraprofessionals, and administrators to effectively deliver ABE and GED services for residents of Baker County.
2. **Facilities and Supplies:** Baker County School District will provide the facilities and instructors to deliver ABE, GED and ACT/Prep services during weekdays and some evening hours. All classroom materials will be supplied by Baker County School District.
3. **Services:** CSNEFL and Baker County School District will work collaboratively to provide placement services to Baker County School District students as outlined in Exhibit "A" and Attachment "1" to the Agreement.
4. **Safety:** Baker County School District staff members will be covered under Baker County School District policies.
5. **No Personal Liability:** No stipulation, covenant, agreement, or obligation ("obligation") contained in this Agreement will be deemed or construed to be an obligation of any present or future director, officer, employee, or agent of CSNEFL, or any incorporator, director, officer, employee or agent of any successor to the Agent, in any persons individual capacity. No person in his/her individual capacity will be liable personally for any breach or non-observance of or for any failure to perform, fulfill, or comply with any obligation, nor will any recourse be had for any claim based upon any obligation, or on any obligation, against any person, in his/her individual capacity, either directly or through CSNEFL or any successor to CSNEFL, under any rule of law or equity, statute, or constitution, or by the enforcement of any assessment or penalty or otherwise, and all liability of any person, in his/her individual capacity is expressly waived any released.

6. **Renewal and Termination of Agreement:** The MOU will commence on **July 1, 2025**, and will be in effect through **June 30, 2030**. The Baker County School District and CSNEFL reserve the right to terminate this MOU upon providing ninety (90) days prior written notice. The MOU will be reviewed at least once every 3-year period and amended if substantial changes have occurred, or signatures have changed.

7. **Amendments to this MOU:** This MOU may be amended or modified by mutual written agreement by the parties.

8. **Records Retention:** Baker County School District shall agree to maintain copies of all records, accounts, and documents pertaining to the MOU or an Amendment hereto for five (5) years from the date of termination. However, if any audit, claim, litigation, negotiation or any other action involving this MOU hereto has been stated before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later.

9. **Notices:** Any notice, instrument, or other communication required or permitted to be given by one of the parties hereto to the other under this Agreement shall be considered as properly given if duly reduced to writing and (i) delivered in person, or (ii)mailed by first class mail, registered or certified, with return receipt requested, and postage prepaid. Notices shall be sent to the following:

For CSNEFL:	**Rebecca Livingston, Executive Vice President** **1845 Town Center Blvd, Suite 250** **Fleming Island, FL 32003**
For Baker County School District:	**John Wyatt Milton, Superintendent** **392 South Boulevard East** **Macclenny, Florida 32063**

10. **Severability:** If one or more of the provisions contained herein shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

11. **Non-Assignment:** Baker County School District shall not assign or transfer any of its interest or duties or obligations under this MOU unless otherwise provided or without prior written consent of the Baker County School District, but in no case shall consent relieve Baker County School District from the obligation under or change the terms of the MOU.

12. **Infrastructure Agreement:** The law requires each Local Workforce Development Area to have at least one Full Service One Stop System. CSNEFL has designated the Duval County Gateway Center to be the Full Service One Stop System. This location has a MOU and Infrastructure Funding Agreement with Florida State College of Jacksonville, and the agreement meets 34CFR §463.500(2)(i), 34CFR §463.755, 34CFR §463.720, WIOA, Subtitle B, Chapter 1 §121(c)(2)(A)(ii). "The duly authorized agent of the recipient agrees to satisfy the requirements of 34 CFR 361.505 and 34 CFR 361.720". Baker County School District Adult Education Program and CSNEFL have no shared cost agreement.

    CSNEFL has offices in the other counties of region to partner with Adult Education to provide services, and linkages to serve our mutual Adult Education customers as further detailed in this MOU agreement.

13. **FERPA:** Protection of Confidential Data: CSNEFL agrees to abide by the limitation on re-disclosure of personally identifiable information from education records set forth in The Family Educational Right and Privacy Act (FERPA)(34 CFR Section 99.333 (a)(2)) and with the terms set forth below. 34 CFR 99.33 (a)(2) states that the officers, employees, and agents of a party that received education record information from Baker County School District may use the information, but only for the purposes for which the disclosure was made.

    a. Covered Data and Information ("CDI") includes paper and electronic student education record information supplied by Baker County School District.

    b. Acknowledgement of Access to CDI: CSNEFL acknowledges that the Agreement allows CSNEFL access to CDI.

    c. Prohibition on Unauthorized Use or Disclosure of CDI: CSNEFL agrees to hold CDI in strict confidence. CSNEFL shall not use or disclose CDI received from or on behalf of Baker County School District except as permitted or required by the Agreement, as required by law, or as otherwise authorized in writing by owner. CSNEFL agrees not to use CDI for any purpose other than the purpose for which the disclosure was made.

    d. Return or Destruction of CDI: Upon termination, cancellation, expiration or other conclusion of the Agreement, CSNEFL shall return all CDI to Baker County School District, or if return is not feasible, destroy all CDI. If CSNEFL destroys the information, it shall provide Baker County School District with a certificate confirming the date of destruction of the data.

e. Remedies: If Baker County School District reasonably determines in good faith that CSNEFL has materially breached any of its obligations under this Agreement, Baker County School District, in its sole discretion, shall have the right to require CSNEFL to submit to a plan of monitoring and reporting; provide CSNEFL with a fifteen (15) calendar day period to cure the breach; or terminate the Agreement immediately if cure is not possible. Before exercising any of these options, Baker County School District shall provide written notice to CSNEFL describing the violation and the action it intends to take. If the Family Policy Compliance Office of the U.S. Department of Education determines that CSNEFL improperly disclosed personally identifiable information obtained from Baker County School District's educational records, owner may not allow CSNEFL access to education records for at least five years.

f. Maintenance of the Security of Electronic Information: CSNEFL shall develop and implement, maintain, and use appropriate administrative, technical, and physical security measures to preserve the confidentiality, integrity, and availability of all electronic maintained or transmitted CDI received from or on behalf of Baker County School District or its students. These measures will be extended by contract to all subcontractors by CSNEFL.

g. Reporting of Unauthorized Disclosure or Misuse of Covered Data and Information: CSNEFL shall, within one day of discovery, report to Baker County School District any use or disclosure of CDI not authorized by this Agreement or in writing by Baker County School District. CSNEFL's report shall identify: (i) the nature of the unauthorized use or disclosure, (ii) the CDI used or disclosed; (iii) who made the unauthorized use or received the unauthorized disclosure; (iv) what CSNEFL has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure and (v) what corrective action CSNEFL has taken or shall take to prevent future similar unauthorized use or disclosure. CSNEFL shall provide such other information, including a written report, as reasonably requested by Baker County School District.

CSNEFL agrees that job seeker names, addresses, social security numbers and telephone numbers will only be released to Baker County School District employees for the express purpose of joint case management, labor exchange, and training services. Information may be restricted from agencies working with Baker County School District.

At no time will client names, addresses, social security numbers or telephone numbers be given out to any organization or individual outside this agreement for any purpose without the expressed written permission of each client/customer.

From time to time, reports showing usage of services or other information may be provided by CSNEFL to Baker County School District.

All documents, papers, computer files, letters or other materials made or received in conjunction with this Agreement will be subject to the applicable legal requirements for maintaining confidentiality in conformance with federal, state, and local laws.

Public access to these records will be in accordance with Chapter 119 of the Florida Statutes and all other applicable laws or regulations.

Although the ABE service provider, their staff, employees, contractors, subcontractors, and partnering agencies and their employees may obtain access to information that is otherwise confidential, that access does not alter the confidential nature of the information. It is incumbent upon Baker County School District, contractors, subcontractors, partnering agencies and their employees to maintain confidentiality requirements. Any requests for release of information covered under this agreement by parties other than those specified in this agreement shall be referred to CSNEFL.

INFORMATION TO BE SHARED: CSNEFL will provide training to Baker County School District on the use of Employ Florida.

14. **Equal Employment and Compliance with Discrimination Laws:** During the term of this MOU, neither party shall discriminate against any person based on race, color, religion, gender, national or ethnic origin, disability or veteran or marital status.

15. The relationship of the parties hereunder shall be an independent contractor relationship, and not an agency, employment, joint venture, or partnership relationship. Neither party shall have the power to bind the other party or contract in the service provider of the other party.

    All persons employed by a party in connection with this MOU shall be considered employees of that party and shall in no way, either directly or indirectly, be considered employees or agents of the other party.

16. This MOU contains the entire MOU between the parties and supersedes all prior agreements and understandings, oral or written, with respect to the subject matter contained herein. Except as may otherwise be expressly set forth in this MOU, neither Baker County School District nor CSNEFL make any representations, warranties, covenants, or undertakings of any kind, express or implied.

17. The validity, interpretation and enforcement of this MOU shall be governed by the laws of the State of Florida. The parties submit to the jurisdiction and venue of the local state and federal courts located in Baker County, Florida.

18. The parties hereto acknowledge and agree that Baker County School District is a political subdivision of the State of Florida. As such Baker County School District's performance under this MOU and any amendments hereto or attachments herewith, shall always be subject to all Florida laws, Florida regulations and District Board of Trustees Rules which are applicable to the Baker County School District operations, commitments and/or activities in furtherance of any terms specified herein.

Furthermore, nothing contained herein shall be construed or interpreted as: (i) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (ii) the consent of the Baker County School District to be sued; or (iii) a waiver of sovereign immunity of the Baker County School District beyond the waiver provided in Section 768.28, F. S. As Baker County School District is a political subdivision of the State of Florida, this MOU is subject to the applicable provisions of Florida Statutes regarding public access and other issues. This MOU is executed and entered into in the State of Florida, and shall be constituted, performed, and enforced in all respects in accordance with the Florida law including Florida provisions for conflict of law.

19. CSNEFL acknowledges that Baker County School District, as a political subdivision of the State of Florida, is subject to the provisions of Chapter 119, Florida Statutes regarding public access to records. The parties agree to comply with applicable Florida Statutes as it relates to the maintenance, generation, and provision of access to all public records related to this MOU.

IN WITNESS THEREOF, the parties hereto have executed this MOU in multiple counterparts, each of which is and shall be considered an original, effective as of the date first written above.

First Coast Workforce Development, Inc. dba CareerSource Northeast Florida

Cheryl A. Taylor _____ 1/29/2025

Cheryl A. Taylor, President — Date

Baker County School District, Adult Basic Education

J. Wyatt Milton _____ 1/27/25

John Wyatt Milton, Superintendent — Date

Exhibit A

1. **Primary Contacts for Communication:** Baker County School District and CSNEFL shall designate employees who will serve as the primary contacts for communication between the partners. Should the contacts change, each partner shall notify the other of such change within 30 days.
2. **Staffing:** Baker County School District will provide adult education teachers, paraprofessionals, and administrators to effectively deliver ABE and GED services for residents of Baker County.
3. **Customer-Centered Services:** Baker County School District agrees to assist in providing customer centered services to jobseekers who are co-enrolled in Baker County School District ABE/GED and CSNEFL programs. Further, Baker County School District will refer appropriate enrolled students for CSNEFL program services once it has been determined that the student is deemed ready and eligible for services offered by CSNEFL. This referral will take place at a minimum of two months prior to completion of the Adult Education program and receipt of diploma.
4. **Workshops for One-Stop Job Seekers:** CSNEFL will conduct workshops for one- stop job seekers regarding the opportunities provided through the ABE/GED program in-person or virtually.
5. **Baker County School District Mailings:** The Baker County School District will implement an email blast notification to all students who have completed at least seventy-five percent (75%) of their program each term. The email notification will promote the job placement services of CSNEFL, and the career development services provided by the school district's career development facilitator.
6. **Communications:** All external communications by Baker County School District utilizing CSNEFL's logo and Baker County School District will be reviewed by CSNEFL prior to release of communications.

Attachment 1

We call job seekers who serve themselves **Transactional**; they choose the self-service option, using our career centers, mobile access point locations, or online resources to pursue employment without the benefit of our staff's advice and guidance. Research has indicated that the average transactional job seeker visits a career center about five times before they move on to other resources. Transactional job seekers have a variety of services they can access without staff assistance. Items marked with an asterisk (*) are required for a job seeker to move on past the transactional phase. Partners are encouraged to refer all appropriate job seekers to transactional employment services. Services may be held virtually.

Self-Assessments	Job Search	Workshops	Other
Employ Florida Initial Skills Assessment	Job Search in Employ Florida	Employ Florida Overview	Complete Employ Florida Registration*
Workforce Skills for the 21st Century	Self-Referrals to Jobs	Resume Writing	CSNEFL Services Orientation Video*
My Next Move	Recruitment Events	Job Search Strategies	Labor Market Research via ONET*
	Job Fairs		
	Career Informational Sessions		

Additional Resources: Job seekers may seek information on additional resources through local CSNEFL centers. *Note: All services may not be available in all counties.*

Vocational Rehabilitation	Adult Education and Family Literacy	Young Adult Services (via contractors)	Northeast Florida Community Action Agency	Operation New Hope
Division of Blind Services	Jacksonville Job Corps	Trade Adjustment Act (TAA)	Jobs for Veterans	Work Incentives Planning Assistance (WIPA)

CSNEFL uses the **Ready, Willing and Able Checklist** as a guide to determine which job seekers may be ready to work with a career coach and be considered for WIOA services. A fillable PDF form is used to check off progress on many factors and list next steps with comments for meeting requirements to move forward with goals and services.

Readiness Checklist:

- Has required valid work documents.
- Has access to transportation.
- Mentally and physically able to work.
- Has prior work or volunteer experience.

Willing Checklist:

- Registration in Employ Florida is complete.
- Demonstrates professional demeanor and dress while in career center.
- Working on resolving barriers (transportation, background, accommodations , etc.)
- Has completed evaluation process.
- Has researched and determined job targets.
- Is putting in good faith effort to find work.
- Is willing to accept suitable employment.
- Follows up on commitments on To Do list.
- Is punctual for meetings, workshops, and other commitments.

Able Checklist (indicates/determines eligibility and suitability for WIOA services):

- Assessments indicate career interest and suitability.
- Able to perform post-secondary work in training.
- Barriers such as transportation and childcare are resolved.
- Able to work in industry/occupation of choice.
- Able to pass background and drug screening, if applicable.
- Able to finance and commit to training, if indicated.
- Able to perform job duties with accommodations.
- Able to commit to (up to) 8 weeks of career coaching and follow up.
- Able to provide necessary documentation required for programs.

Memorandum of Understanding
Between
Baker County School District
And
First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

This Memorandum of Understanding ("MOU") entered into July 1, 2025, between Baker County School District, Adult Basic Education Service Provider, and First Coast Workforce Development, Inc., a Florida Not for Profit Corporation dba CareerSource Northeast Florida ("CSNEFL"), to enter into a collaborative relationship to provide Adult Basic Education services for CSNEFL job seekers.

The parties to the MOU agree as follows:

1. **Staffing:** Baker County School District will provide adult education teachers, paraprofessionals, and administrators to effectively deliver ABE and GED services for residents of Baker County.
2. **Facilities and Supplies:** Baker County School District will provide the facilities and instructors to deliver ABE, GED and ACT/Prep services during weekdays and some evening hours. All classroom materials will be supplied by Baker County School District.
3. **Services:** CSNEFL and Baker County School District will work collaboratively to provide placement services to Baker County School District students as outlined in Exhibit "A" and Attachment "1" to the Agreement.
4. **Safety:** Baker County School District staff members will be covered under Baker County School District policies.
5. **No Personal Liability:** No stipulation, covenant, agreement, or obligation ("obligation") contained in this Agreement will be deemed or construed to be an obligation of any present or future director, officer, employee, or agent of CSNEFL, or any incorporator, director, officer, employee or agent of any successor to the Agent, in any persons individual capacity. No person in his/her individual capacity will be liable personally for any breach or non-observance of or for any failure to perform, fulfill, or comply with any obligation, nor will any recourse be had for any claim based upon any obligation, or on any obligation, against any person, in his/her individual capacity, either directly or through CSNEFL or any successor to CSNEFL, under any rule of law or equity, statute, or constitution, or by the enforcement of any assessment or penalty or otherwise, and all liability of any person, in his/her individual capacity is expressly waived any released.

6. **Renewal and Termination of Agreement:** The MOU will commence on **July 1, 2025**, and will be in effect through **June 30, 2030**. The Baker County School District and CSNEFL reserve the right to terminate this MOU upon providing ninety (90) days prior written notice. The MOU will be reviewed at least once every 3-year period and amended if substantial changes have occurred, or signatures have changed.

7. **Amendments to this MOU:** This MOU may be amended or modified by mutual written agreement by the parties.

8. **Records Retention:** Baker County School District shall agree to maintain copies of all records, accounts, and documents pertaining to the MOU or an Amendment hereto for five (5) years from the date of termination. However, if any audit, claim, litigation, negotiation or any other action involving this MOU hereto has been stated before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later.

9. **Notices:** Any notice, instrument, or other communication required or permitted to be given by one of the parties hereto to the other under this Agreement shall be considered as properly given if duly reduced to writing and (i) delivered in person, or (ii)mailed by first class mail, registered or certified, with return receipt requested, and postage prepaid. Notices shall be sent to the following:

For CSNEFL:	**Rebecca Livingston, Executive Vice President** **1845 Town Center Blvd, Suite 250** **Fleming Island, FL 32003**
For Baker County School District:	**John Wyatt Milton, Superintendent** **392 South Boulevard East** **Macclenny, Florida 32063**

10. **Severability:** If one or more of the provisions contained herein shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

11. **Non-Assignment:** Baker County School District shall not assign or transfer any of its interest or duties or obligations under this MOU unless otherwise provided or without prior written consent of the Baker County School District, but in no case shall consent relieve Baker County School District from the obligation under or change the terms of the MOU.

12. **Infrastructure Agreement:** The law requires each Local Workforce Development Area to have at least one Full Service One Stop System. CSNEFL has designated the Duval County Gateway Center to be the Full Service One Stop System. This location has a MOU and Infrastructure Funding Agreement with Florida State College of Jacksonville, and the agreement meets 34CFR §463.500(2)(i), 34CFR §463.755, 34CFR §463.720, WIOA, Subtitle B, Chapter 1 §121(c)(2)(A)(ii). "The duly authorized agent of the recipient agrees to satisfy the requirements of 34 CFR 361.505 and 34 CFR 361.720". Baker County School District Adult Education Program and CSNEFL have no shared cost agreement.

    CSNEFL has offices in the other counties of region to partner with Adult Education to provide services, and linkages to serve our mutual Adult Education customers as further detailed in this MOU agreement.

13. **FERPA:** Protection of Confidential Data: CSNEFL agrees to abide by the limitation on re-disclosure of personally identifiable information from education records set forth in The Family Educational Right and Privacy Act (FERPA)(34 CFR Section 99.333 (a)(2)) and with the terms set forth below. 34 CFR 99.33 (a)(2) states that the officers, employees, and agents of a party that received education record information from Baker County School District may use the information, but only for the purposes for which the disclosure was made.

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    b. Acknowledgement of Access to CDI: CSNEFL acknowledges that the Agreement allows CSNEFL access to CDI.

    c. Prohibition on Unauthorized Use or Disclosure of CDI: CSNEFL agrees to hold CDI in strict confidence. CSNEFL shall not use or disclose CDI received from or on behalf of Baker County School District except as permitted or required by the Agreement, as required by law, or as otherwise authorized in writing by owner. CSNEFL agrees not to use CDI for any purpose other than the purpose for which the disclosure was made.

    d. Return or Destruction of CDI: Upon termination, cancellation, expiration or other conclusion of the Agreement, CSNEFL shall return all CDI to Baker County School District, or if return is not feasible, destroy all CDI. If CSNEFL destroys the information, it shall provide Baker County School District with a certificate confirming the date of destruction of the data.

e. Remedies: If Baker County School District reasonably determines in good faith that CSNEFL has materially breached any of its obligations under this Agreement, Baker County School District, in its sole discretion, shall have the right to require CSNEFL to submit to a plan of monitoring and reporting; provide CSNEFL with a fifteen (15) calendar day period to cure the breach; or terminate the Agreement immediately if cure is not possible. Before exercising any of these options, Baker County School District shall provide written notice to CSNEFL describing the violation and the action it intends to take. If the Family Policy Compliance Office of the U.S. Department of Education determines that CSNEFL improperly disclosed personally identifiable information obtained from Baker County School District's educational records, owner may not allow CSNEFL access to education records for at least five years.

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16. This MOU contains the entire MOU between the parties and supersedes all prior agreements and understandings, oral or written, with respect to the subject matter contained herein. Except as may otherwise be expressly set forth in this MOU, neither Baker County School District nor CSNEFL make any representations, warranties, covenants, or undertakings of any kind, express or implied.

17. The validity, interpretation and enforcement of this MOU shall be governed by the laws of the State of Florida. The parties submit to the jurisdiction and venue of the local state and federal courts located in Baker County, Florida.

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Furthermore, nothing contained herein shall be construed or interpreted as: (i) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (ii) the consent of the Baker County School District to be sued; or (iii) a waiver of sovereign immunity of the Baker County School District beyond the waiver provided in Section 768.28, F. S. As Baker County School District is a political subdivision of the State of Florida, this MOU is subject to the applicable provisions of Florida Statutes regarding public access and other issues. This MOU is executed and entered into in the State of Florida, and shall be constituted, performed, and enforced in all respects in accordance with the Florida law including Florida provisions for conflict of law.

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First Coast Workforce Development, Inc. dba CareerSource Northeast Florida

Cheryl A. Taylor _____ 1/29/2025

Cheryl A. Taylor, President — Date

Baker County School District, Adult Basic Education

J. Wyatt Milton _____ 1/27/25

John Wyatt Milton, Superintendent — Date

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My Next Move	Recruitment Events	Job Search Strategies	Labor Market Research via ONET*
	Job Fairs		
	Career Informational Sessions		

Additional Resources: Job seekers may seek information on additional resources through local CSNEFL centers. *Note: All services may not be available in all counties.*

Vocational Rehabilitation	Adult Education and Family Literacy	Young Adult Services (via contractors)	Northeast Florida Community Action Agency	Operation New Hope
Division of Blind Services	Jacksonville Job Corps	Trade Adjustment Act (TAA)	Jobs for Veterans	Work Incentives Planning Assistance (WIPA)

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- Has required valid work documents.
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- Registration in Employ Florida is complete.
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- Working on resolving barriers (transportation, background, accommodations , etc.)
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- Has researched and determined job targets.
- Is putting in good faith effort to find work.
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- Follows up on commitments on To Do list.
- Is punctual for meetings, workshops, and other commitments.

Able Checklist (indicates/determines eligibility and suitability for WIOA services):

- Assessments indicate career interest and suitability.
- Able to perform post-secondary work in training.
- Barriers such as transportation and childcare are resolved.
- Able to work in industry/occupation of choice.
- Able to pass background and drug screening, if applicable.
- Able to finance and commit to training, if indicated.
- Able to perform job duties with accommodations.
- Able to commit to (up to) 8 weeks of career coaching and follow up.
- Able to provide necessary documentation required for programs.

Memorandum of Understanding
Between
Baker County School District
And
First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

This Memorandum of Understanding ("MOU") entered into July 1, 2020 between Baker County School District, Adult Basic Education Service Provider, and First Coast Workforce Development, Inc., a Florida Not for Profit Corporation dba CareerSource Northeast Florida ("CareerSource"), to enter into a collaborative relationship to provide Adult Basic Education services for CareerSource Northeast Florida job seekers.

The parties to the MOU agree as follows:

1. **Staffing:** Baker County School District will provide certified teachers, nationally certified career development facilitator, and qualified paraprofessional to service students.

2. **Facilities and Supplies:** Baker County School District will provide the facilities and instructors to deliver ABE, GED and ACT/Prep services during week days and some evening hours. All classroom materials will be supplied by Baker County School District.

3. **Services:** CareerSource Northeast Florida and Baker County School District will work collaboratively to provide placement services to Baker County School District students as outlined in Exhibit "A" and Attachment "1" of the Agreement.

4. **Safety:** Baker County School District staff members will be covered under Baker County School District policies.

5. **No Personal Liability:** No stipulation, covenant, agreement or obligation ("obligation") contained in this Agreement will be deemed or construed to be an Obligation of any present or future director, officer, employee or agent of the CareerSource, or any incorporator, director, officer, employee or agent of any successor to the Agent, in any person's individual capacity. No person in his/her individual capacity will be liable personally for any breach or nonobservance of or for any failure to perform, fulfill or comply with any obligation, nor will any recourse be had for any claim based upon any obligation, or on any obligation, against any person, in his/her individual capacity, either directly or through the CareerSource or any successor to the CareerSource, under any rule of law or equity, statute or constitution or by the enforcement of any assessment or penalty or otherwise, and all liability of any person, in his/her individual capacity is expressly waived any released.

6. **Renewal and Termination of Agreement:** The MOU will commence on July 1, 2020 and will be in effect until June 30, 2025. The Baker County School District and CareerSource reserve the right to terminate this MOU upon providing ninety (90) days prior written notice. The MOU will be reviewed at least once every 3-year period and amended if substantial changes have occurred, or signatories have changed.

7. **Amendments to this MOU:** This MOU may be amended or modified by mutual written agreement by the parties.

8. **Records Retention:** Baker County School District shall agree to maintain copies of all records, accounts and documents pertaining to the MOU or an Amendment hereto for five (5) years from the date of termination. However, if any audit, claim, litigation, negotiation or any other action involving this MOU hereto has been stated before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later.

9. **Notices:** Any notice, instrument, or other communication required or permitted to be given by one of the parties hereto to the other under this Agreement shall be considered as properly given if duly reduced to writing and (i) delivered in person, or (ii) mailed by first class mail, registered or certified, with return receipt requested and postage prepaid. Notices shall be sent to the following:

If to CareerSource:

Rebecca Livingston
Executive Vice President
215 N. Market Street, Suite 300
Jacksonville, Florida 32202

If to Baker County School District:

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

10. **Severability:** If one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

11. **Non-Assignment:** Baker County School District shall not assign or transfer any of its interest or duties or obligations under this MOU unless otherwise provided or without prior written consent of the Baker County School District, but in no case shall consent relieve Baker County School District from the obligation under, or change the terms of the MOU.

12. **Infrastructure Agreement:** The law requires each Local Workforce Development Area to have at least One Full Service One Stop System. CareerSource Northeast Florida, Region 8, has designated Duval County, Gateway Center, to be the Full Service One Stop System. This location does have a MOU and an Infrastructure Funding Agreement with Florida State College of Jacksonville and the agreement meets 34CFR §463.500(2)(i), 34CFR §463.755, 34CFR §463.720, WIOA, Subtitle B, Chapter 1 §121(c)(2)(A)(ii). "The duly authorized agent of the recipient agrees to satisfy the requirements of 34 CFR 361.505 and 34 CFR 361.720". Baker County School District Adult Education Program and CareerSource Northeast Florida have no shared cost between us.

    CareerSource Northeast Florida has offices in the other counties in the Region to partner with Adult Education to provide services, and linkages to serve our mutual Adult Education customers as further detailed in this MOU agreement.

13. **FERPA:** Protection of confidential Data: CareerSource agrees to abide by the limitation on re-disclosure of personally identifiable information from education records set forth in The Family Educational Right and Privacy Act (FERPA)(34 CFR Section 99.333 (a)(2)) and with the terms set forth below. 34 CFR 99.33 (a)(2) states that the officers, employees and agents of a party that received education record information from Baker County School District may use the information, but only for the purposes for which the disclosure was made.

    a. Covered data and information ("CDI") includes paper and electronic student education record information supplied by Baker County School District.
    b. Acknowledgement of Access to CDI: CareerSource acknowledges that the Agreement allows CareerSource access to CDI.
    c. Prohibition on Unauthorized Use or Disclosure of CDI: CareerSource agrees to hold CDI in strict confidence. CareerSource shall not use or disclose CDI received from or on behalf of Baker County School District except as permitted or required by the Agreement, as required by law, or as otherwise authorized in writing by OWNER.

CareerSource agrees not to use CDI for any purpose other than the purpose for which the disclosure was made.

d. Return or Destruction of CDI: Upon termination, cancellation, expiration or other conclusion of the Agreement, CareerSource shall return all CDI to Baker County School District, or if return is not feasible, destroy any and all CDI. If CareerSource destroys the information, it shall provide Baker County School District with a certificate confirming the date of destruction of the data.

e. Remedies: If Baker County School District reasonably determines in good faith that CareerSource has materially breached any of its obligations under this Agreement, Baker County School District, in its sole discretion, shall have the right to require CareerSource to submit to a plan of monitoring and reporting; provide CareerSource with a fifteen (15) calendar day period to cure the breach; or terminate the Agreement immediately if cure is not possible. Before exercising any of these options, Baker County School District shall provide written notice to CareerSource describing the violation and the action it intends to take. If the Family Policy Compliance Office of the U.S. Department of Education determines that CareerSource improperly disclosed personally identifiable information obtained from Baker County School District's educational records, owner may not allow CareerSource access to education records for at least five years.

f. Maintenance of the Security of Electronic Information: CareerSource shall develop and implement, maintain and use appropriate administrative, technical and physical security measures to preserve the confidentiality, integrity and availability of all electronic maintained or transmitted CDI received from or on behalf of Baker County School District or its students. These measures will be extended by contract to all subcontractors by CareerSource.

g. Reporting of Unauthorized Disclosure or Misuse of Covered Data and Information: CareerSource shall, within one day of discovery, report to Baker County School District any use or disclosure of CDI not authorized by this Agreement or in writing by Baker County School District. CareerSource's report shall identify: (i) the nature of the unauthorized use or disclosure, (ii) the CDI used or disclosed; (iii) who made the unauthorized use or received the unauthorized disclosure; (iv) what CareerSource has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure and (v) what corrective action CareerSource has taken or shall take to prevent future similar unauthorized use or disclosure. CareerSource shall provide such other information, including a written report, as reasonably requested by Baker County School District.

CareerSource agrees that job seeker names, addresses, social security numbers and telephone numbers will only be released to Baker County School District employees for the express purpose of joint case management, labor exchange and training services. Information may be restricted from agencies working with Baker County School District.

At no time will client names, addresses, social security numbers or telephone numbers be given out to any organization or individual outside this agreement for any purpose without the expressed written permission of each client/customer.

From time to time, reports showing usage of services or other information may be provided by CareerSource to Baker County School District.

All documents, papers, computer files, letters or other materials made or received in conjunction with this Agreement will be subject to the applicable legal requirements for maintaining confidentiality in conformance with federal, state, and local laws.

Public access to these records will be in accordance with Chapter 119 of the Florida Statutes and all other applicable laws or regulations.

Although the ABE service provider, their staff, employees, contractors, subcontractors, and partnering agencies and their employees may obtain access to information that is otherwise confidential, that access does not alter the confidential nature of the information. It is incumbent upon Baker County School District, contractors, subcontractors, partnering agencies and their employees to maintain confidentiality requirements. Any requests for release of information covered under this agreement by parties other than those specified in this agreement shall be referred to CareerSource.

INFORMATION TO BE SHARED:

CareerSource will provide training to Baker County School District on the use of Employ Florida.

14. **Equal Employment and Compliance with Discrimination Laws:** During the term of this MOU, neither party shall discriminate against any person on the basis of race, color, religion, gender, national or ethnic origin, disability or veteran or marital status.

15. The relationship of the parties hereunder shall be an independent contractor relationship, and not an agency, employment, joint venture or partnership relationship. Neither party shall have the power to bind the other party or contract in the service provider of the other party. All persons employed by a party in connection with this MOU shall be considered employees of that party and shall in no way, either directly or indirectly, be considered employees or agents of the other party.

16. This MOU contains the entire MOU between the parties and supersedes all prior agreements and understandings, oral or written, with respect to the subject matter contained herein. Except as may otherwise be expressly set forth in this MOU, neither Baker County School District nor CareerSource make any representations, warranties, covenants or undertakings of any kind, express or implied.

17. The validity, interpretation and enforcement of this MOU shall be governed by the laws of the State of Florida. The parties submit to the jurisdiction and venue of the local state and federal courts located in Baker County, Florida.

18. The parties hereto acknowledge and agree that Baker County School District is a political subdivision of the State of Florida. As such Baker County School District's performance under this MOU and any amendments hereto or attachments herewith, shall at all times be subject to any and all Florida laws, Florida regulations and District Board of Trustees Rules which are applicable to the Baker County School District operations, commitments and/or activities in furtherance of any terms specified herein.

    Furthermore, nothing contained herein shall be construed or interpreted as: (i) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (ii) the consent of the Baker County School District to be sued; or (iii) a waiver of sovereign immunity of the Baker County School District beyond the waiver provided in Section 768.28, F. S. As Baker County School District is a political subdivision of the State of Florida, this MOU is subject to the applicable provisions of Florida Statutes regarding public access and other issues. This MOU is executed and entered into in the State of Florida, and shall be construed, performed and enforced in all respects in accordance with the Florida law including Florida provisions for conflict of law.

19. CareerSource acknowledges that Baker County School District, as a political subdivision of the State of Florida is subject to the provisions of Chapter 119, Florida Statutes regarding public access to records. The parties agree to comply with applicable Florida Statutes as it relates to the maintenance, generation and provision of access to all public records related to this MOU.

IN WITNESS THEREOF, the parties hereto have executed this MOU in multiple counterpar each of which is and shall be considered an original for all intents and purposes, effective as the date first above written.

First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

Bruce Ferguson, Jr. 11/18/20
Bruce Ferguson, Jr. Date
President, FCWD

Baker County School District, Adult Basic Education

Sherrie Raulerson
Sherrie Raulerson Date
Superintendent, Baker County School District

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 12/7/2020
MIN.BK# 39 MIN.BK PAGE#

Paula I. Barton 12/7/2020
Richard Griffis Paula Barton Date
Chairperson, Baker County School District

Carrie Dopson 11-19-2020
Carrie Dopson Date
Director Baker County Adult Education

Exhibit A

1. **Primary Contacts for Communication:** Baker County School District and CareerSource shall designate employees who will serve as the primary contacts for communication between the partners. Should the contacts change each partner shall notify the other of such change within 30 days.

2. **Staffing:** Baker County School District will provide certified teachers, nationally certified career development facilitator, and qualified paraprofessional to service students.

3. **Customer-Centered Services.** Baker County School District agrees to assist in providing customer centered services to jobseekers who are co-enrolled in Baker County School District ABE/GED and CareerSource programs. Further, Baker County School District will refer appropriate enrolled students for CareerSource program services once it has been determined that the student is deemed ready and eligible for services offered by CareerSource. This referral will take place at a minimum of two months prior to completion of the Adult Education program and receipt of diploma.

4. **Workshops for one-stop job seekers:** CareerSource will conduct workshops for one-stop job seekers regarding the opportunities provided through the ABE/GED program in-person or virtually.

5. **Baker County School District Mailings:** The Baker County School District will implement an email blast notification to all students who have completed at least seventy-five percent (75%) of their program each term. The email notification will promote the job placement services of CareerSource and the career development services provided by the school district's career development facilitator.

6. **Communications:** All external communications by Baker County School District utilizing CareerSource's logo and Baker County School District will be reviewed by CareerSource prior to release of communications.

Attachment 1

We call job seekers who choose to serve themselves **Transactional**; they choose the self-service option, using our career centers, mobile access point locations, or online resources to pursue employment without the benefit of our staff's advice and guidance. Research has indicated that the average transactional job seeker visits a career center about five times before they move on to other resources. Transactional job seekers have a variety of services they can access without staff assistance. Items marked with an asterisk (*) are required for a job seeker to move on past the transactional phase. Partners are encouraged to refer all appropriate job seekers to Transactional employment services. Services may be held virtually.

Self-Assessments	Job Search	Workshops	Other
Employ Florida Initial Skills Assessment	Job Search in Employ Florida	Employ Florida Overview	Complete Employ Florida Registration*
Workforce Skills for the 21st Century	Self-Referrals to Jobs	Resume Writing	CareerSource Services Orientation Video*
My Next Move	Recruitment Events	Job Search Strategies	Labor Market Research via ONET*
	Job Fairs		
	Career Informational Sessions		

Additional Resources:
Job seekers may seek available information on additional resources through the local CareerSource Centers in Region 8. *All services may not be available in all counties.

Vocational Rehabilitation	Adult Education and Family Literacy	Young Adult Services (Contractors)	Northeast Florida Community Action Agency	Operation New Hope
Division of Blind Services	Jacksonville Job Corps	Trade Adjustment Act, TAA	Jobs for Veterans	Work Incentives Planning Assistance (WIPA)

CareerSource Northeast Florida uses the Ready, Willing and Able checklist as a guide for staff to determine which job seekers might be ready to work with a career coach and be considered eventually for WIOA services. We have created a fillable PDF form that allows staff members to check off progress on the list of factors and list next steps with comments for meeting requirements to move forward with goals and services.

Readiness Checklist:

- Must have required valid documents to work
- Have access to transportation
- Able mental and physically able to work
- Work or volunteer experience

Willing Checklist:

- Complete registration in Employ Florida
- Professional demeanor and dress in center
- Working on resolving barriers (transportation, background, accommodations, etc.)
- Completed evaluation process
- Has researched and determined job targets
- Is putting in good faith effort to find work
- Willing to accept suitable employment
- Follow up on commitments on To Do list
- Punctual for meetings, workshops and other commitments

Able Checklist (indicates / determines eligibility and suitability for WIOA services):

- Assessments indicate career interest and suitability
- Able to perform post-secondary work in training
- Barriers such as transportation and childcare resolved
- Able to work in industry / occupation of choice
- Able to pass background and drug screening (if applicable)
- Able to finance and commit to training (if indicated)
- Able to perform job duties with accommodations
- Able to commit to (up to) 8 weeks of career coaching and follow up
- Able to provide necessary documentation required for programs

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

Consolidated Adult Education Grant Application Workbook 2025-2026

UPDATED 5/1/2025

Governor Ron DeSantis

Commissioner Manny Diaz, Jr.

Division of Career and Adult Education

Request for Application (Discretionary Non-Competitive)

Adult General Education (AGE) (AEFLA Section 231) and

Corrections Education and the Education of Other Institutionalized Individuals (AEFLA Section 225) and

Integrated English Literacy and Civics Education (IELCE) (AEFLA Section 243)

General Information

Applicant Information

Provider Name	Baker County School District	
Provider Contact Name	Carrie Dopson	
Provider Contact Email Address	carrie.dopson@bakerk12.org	
Individual or Collective Application	Individual	*use dropdown*
County(ies) Served	Baker	*use dropdown*
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
Fund Source(s) Included in Application	AGE & Corrections only	*use dropdown*
Type of Applicant	a. Local Education Agency	*use dropdown*
If applying as a collective, identify the lead fiscal agent and all member agencies.		

If necessary, provide additional information below to clarify your selection(s):

Adult Education Past Performance Table

*Eligible Individuals refers to individuals who are 16 years of age or older, not enrolled or required to be enrolled in secondary school under Florida Statute, AND are basic skills deficient, or do not have a secondary diploma, or are English language learners (see Definitions in the RFP)

PERFORMANCE OUTCOME 1

Measurable Skills Gain (MSG) Data Found in NRS Table 4: MSG by Entry Level		2022-2023	2022-2023		2023-2024	2023-2024	
		Number of students enrolled with 12 or more hours of instruction	Number of students who achieved at least one MSG [B]	Percentage of students who achieved at least one MSG	Number of students enrolled with 12 or more hours of instruction	Number of students who achieved at least one MSG [E]	Percentage of students who achieved at least one MSG
Beginning Literacy (0-1)	ABE Level 1	3	2	66.7%	5	2	40.0%
Beginning Basic Ed (2-3)	ABE Level 2	25	13	52.0%	36	12	33.3%
Intermediate Low (4-5)	ABE Level 3	59	16	27.1%	90	28	31.1%
Intermediate High (6-8)	ABE Level 4	16	3	18.8%	38	8	21.1%
ASE Low (9-10)	ABE Level 5	2	0	0.0%	0	0	n/a
ASE High (11-12)	ABE Level 6			n/a			n/a
Alternative ABE Placemet	Alternative ABE				3	0	0.0%
	TOTAL ABE	**105**	**34**	**32.4%**	**172**	**50**	**29.1%**
Beginning Literacy (0-1)	ESL Level 1			n/a			n/a
Beginning Low (2)	ESL Level 2			n/a			n/a
Beginning High (3)	ESL Level 3			n/a			n/a
Intermediate Low (4)	ESL Level 4			n/a			n/a
Intermediate High (5)	ESL Level 5			n/a			n/a
Advanced (6-8)	ESL Level 6			n/a			n/a
	TOTAL ESL	**0**	**0**	**n/a**	**0**	**0**	**n/a**
	OVERALL TOTAL	**105**	**34**	**32.4%**	**172**	**50**	**29.1%**

DIRECTIONS:

NRS performance data reflects the applicant's record in improving the literacy skills of eligible individuals in the domains of reading, writing, mathematics, English language acquisition, and other subjects relevant to the grant application.

NRS Data Guide

Please use the below guide to locate the required NRS data to populate the performance tables.

Column [A] - NRS Table 4, column B
Column [B] - NRS Table 4, column E total + column F total + column G total

Column [C] - automatically calculates

PEFORMANCE OUTCOME 2

Employment After Exit	2022-2023	2022-2023		2023-2024	2023-2024	
	Number of students enrolled with 12 or more hours of who exited	Number of exited students who achieved an outcome	Percentage of exited students who achieved an outcome	Number of students enrolled with 12 or more hours of who exited	Number of exited students who achieved an outcome	Percentage of exited students who achieved an outcome
Employment Second Quarter after exit	132	72	54.5%	101	46	45.5%
Employment Fourth Quarter after exit	113	70	61.9%	97	50	51.5%

DIRECTIONS:

Complete performance outcome tables 2, 3 and 4 to provide evidence for two program years (PY) of demonstrated effectiveness by submitting data regarding outcomes for participants related to employment, median earnings, attainment of secondary school diploma (or its recognized equivalent), and transition to postsecondary education and training.

NRS Data Guide

Please use the below guide to locate the required NRS data to populate the performance tables.

Column [A] - NRS Table 5, column B

Column [B] - NRS Table 5, column C

Column [C] - automatically calculates

PEFORMANCE OUTCOME 3

Earnings	2022-2023		2023-2024	
	Number of students with 12 or more hours who exited	Median Earnings of students with 12 or more hours who exited	Number of students with 12 or more hours who exited	Median Earnings of students with 12 or more hours who exited
Median Earnings Second Quarter after exit	61	$ 3,340	46	$ 5,395

PEFORMANCE OUTCOME 4

Completion and Placement Data found in NRS Table 5: Primary Indicators of Performance	2022-2023	2022-2023		2023-2024	2023-2024	
	Number of students with 12 or more hours who exited [A]	Number of exited students who achieved an outcome [B]	Percentage of exited students who achieved an outcome [C]	Number of students enrolled with 12 or more hours of who exited [A]	Number of exited students who achieved an outcome [B]	Percentage of exited students who achieved an outcome [C]
Attained a Secondary School Diploma/Recognized Equivalent and Enrolled in Postsecondary Education or Training within one year of exit	38	6	15.8%			
Attained a Secondary School Diploma/Recognized Equivalent and Employed within one year of exit	38	15	39.5%			
Attained a Secondary School Diploma and Employed or Enrolled in Postsecondary Education or Training within one year of exit				24	11	45.8%
Attained a Postsecondary Credential while enrolled or within one year of exit	2	1	50.0%	6	2	33.3%

Adult Education Enrollment Targets

Note: Provide enrollment as served by the provider. If applying as a collective, combine enrollment data and include combined projections.

PROVIDER INFORMATION

Name	Baker County Adult Education
County(ies) Served	Baker

Measurable Skills Gains (MSG) Target (25-26)	
ABE	31%
ESL	37%

			[A]	[B]	[C]	[D]	[E]	[F]	[G]
			ACTUAL ENROLLMENT			3- Year Avg (auto-populated)	PROJECTED ENROLLMENT		PROJECTED MINIMUM (auto-populated)
		Educational Functioning Level (EFL)	2021-22	2022-23	2023-24		2025-26 Enrollment Target	2026-27 Enrollment Target	2025-26 MSG Min. Target
1	Beginning Literacy (0-1)	ABE Level 1	9	3	5	6	6	5	**2**
2	Beginning Basic Ed (2-3)	ABE Level 2	70	24	36	44	45	45	**15**
3	Intermediate Low (4-5)	ABE Level 3	70	59	90	73	90	90	**29**
4	Intermediate High (6-8)	ABE Level 4	17	16	38	24	40	40	**13**
5	ASE Low (9-10)	ABE Level 5	5	2	0	3	3	4	**1**
6	ASE High (11-12)	ABE Level 6	0	0	0	0	0	0	**0**
7	Alternative ABE Placement	Alternative ABE			3	3	3	3	**1**
8		**ABE Enrollment Total**	**171**	**104**	**172**	**153**	**187**	**187**	**61**
9	Beginning Literacy (0-1)	ESL Level 1							**0**
10	Beginning Low (2)	ESL Level 2							**0**
11	Beginning High (3)	ESL Level 3							**0**
12	Intermediate Low (4)	ESL Level 4							**0**
13	Intermediate High (5)	ESL Level 5							**0**
14	Advanced (6-8)	ESL Level 6							**0**
15		**ESL Enrollment Total**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
16		**OVERALL TOTAL**	**171**	**104**	**172**	**153**	**187**	**187**	**61**

INSTRUCTIONS

Columns A-C: Previously AEFLA funded applicants, enter NRS data for the years listed.
Column D: This column will auto-populate the 3 year actual enrollment average.
Column E-F: ALL applicants, enter projected enrollment target for years listed.
Column G: This column will auto-populate based on column E and the MSG Target.

Partnerships Chart

Include all formal partnerships with financial and non-financial agreements including Local Workforce Board agreements.

Partner Name, Contact, and Type			Partnership Benefits
Name	CareerSource Florida		**Benefits to AEFLA Program (list services provided)** :
Website	careersourceflorida.com		workforce trainings; scholarship program; referrals for employment
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner: eligible training provider**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Florida Gateway College		**Benefits to AEFLA Program (list services provided)** :
Website	www.fgc.edu		campus tours,advising
Type	State College	*Use dropdown menu*	**Benefits to Partner: student referrals; advising**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Eckerd Connects Workforce Development		**Benefits to AEFLA Program (list services provided)** :
Website	eckerd.org		scholarship program for students; mentoring; job shadowing
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner: refer students; assist in job prep**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Baker County Sheriff's Office		**Benefits to AEFLA Program (list services provided)** :
Website	bakercountysheriffsoffice.com		provide facilities for educational program; pay for student testing
Type	Corrections	*Use dropdown menu*	**Benefits to Partner: provide instructors and GED testing**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Goodwill Industries International		**Benefits to AEFLA Program (list services provided)** :
Website	goodwilljax.org		student scholarships; provide assistance for potential barriers
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner:**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Adult Education Program Offerings Summary

[A] Program Type	[B] County	[C] Instructional Site Name	[D] City of Instruction	[E] Enrollment Structure	[F] Type of Instruction	[G] Days per Week	[H] Hours per Week	[I] No. of Weeks with instruction	[J] Planned Hours from July 1 to June 30	[K] Projected Enrollment	[L] Site Address
ABE	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	80	418 S. 8th Street, Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	10	418 S. 8th Street, Macclenny, FL 32063
ASB	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	3	418 S. 8th Street, Macclenny, FL 32063
ABE	Baker	Baker County Adult Education Night	Macclenny	open enroll/open exit	In-person	3	12	36	432	40	418 S. 8th Street, Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Education Night	Macclenny	open enroll/open exit	In-person	3	12	36	432	10	418 S. 8th Street, Macclenny, FL 32063
ABE	Baker	Baker County Adult Correctional	Macclenny	open enroll/open exit	In-person	4	12	36	432	45	1 Sheriffs Office Dr. Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Correctional	Macclenny	open enroll/open exit	In-person	4	12	36	432	8	1 Sheriffs Office Dr., Macclenny, FL 32063

INSTRUCTIONS

[A] Select the type of instructional program

[B] Select the county where instruction will occur

[C] Provide the site where instruction will occur; if instruction is online only, indicate N/A

[D] Provide the city of instruction; if instruction is online only , indicate N/A

[E] Select the enrollment structure (open or managed enrollment)

[F] Select the type of instruction (in-person, online asynchronous, online synchronous, hybrid)
[G] Indicate the number of days per week instruction is provided
[H] Indicate the number of hours per week instruction is provided
[I] Indicate the number of weeks of instruction
[J] This is a calculated field. Do not overwrite the formula
[K] Indicate the projected enrollment
[L] Indicate the site address where the instructional program will occur

Integrated Education and Training (IET) Offering Summary

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
IET Program Title	Program Number	Status of IET Program for the 2025-26 Year (Active/Inactive)	County	Instructional Site Name	OccupatIonal/Cluster Focus	Educational Functioning Levels to be Served	IET is affiliated with the AGE program (section 231) or Corrections Education (section 225) programs (Yes/No)	Projected # of AGE students to participate in the IET	IET is affiliated with IELCE program (section 243) (Yes/No)	Projected # of IELCE students to participate in the IET
Baker county School District Nursing Assistant AGE	2021101	Active	Baker	Baker County Adult Education	Health Science Home	4-6	YES	18	NO	0
Baker County School District Phlebotomy AGE	2021102	Inactive	Baker	Baker County Adult Education	Health Science Home	4-6	YES	15	NO	0
Baker County School District Information Technology CORR	2023041	Inactive	Baker	Baker County Detention Center	Information Technology Home	1-6	YES	10	NO	0
Baker County School District Paraprofessional	2021051	Active	Baker	Baker County Adult Education	Education & Training Home	3-6	YES	20	NO	0
Baker County School District AGE ServSafe		Active	Baker	Baker County Adult Education	Hospitality & Tourism Home	3-6	YES	15	NO	0
Baker County School District CORR ServSafe	2021111	Active	Baker	Baker County Adult Education	Hospitality & Tourism Home	3-6	YES	10	NO	0

INSTRUCTIONS:
Note: Please include all IET programs offered and complete the columns accordingly.

[A] Enter the IET Program Title

[B] Enter IET Proeram Number

[C] Select from the drop down (Active or Inactive) for the IET Program status for the 2025-26 academic year

[D] Select the county where instruction will take place from the drop down

[E] Indicate the instructional site where the IET program will occur.

[F] Select which Career Cluster the IET program falls under from the drop down
[G] Enter the EFL levels (NRS 1-6) served by each IET Program. Agencies can enter more than one level in this cell. Example: 1,2,3,4,5,6.
[H] Select from the droo down (Yes or No) if the IET proeram is affiliated with AGE (sect. 231) funds
[I] Indicate the projected number of AGE students who will participate in the IET program
[J] Select from the drop down (Yes or No) if the IET program is affiliated with IELCE (sect. 243) funds.
[K] Indicate the projected number of IELCE students who will participate in the IET program

Adult Education Personnel Chart

	Part-Time (Less than 30 hrs. per week)	Full Time (30 hrs. or more per week)	Total
Type of Personnel	**# of Personnel**	**# of Personnel**	
Administrators		1	1
Counselors			0
Instructors	4	1	5
Paraprofessionals	1	2	3
Volunteers			0
Total Personnel	**5**	**4**	**9**
Experience of Personnel			
Less than 1 Year Experience	3		3
1-3 Years of Experience	1		1
More than 3 Years of Experience	1	4	5
Total Counts	**5**	**4**	**9**
Certification of Personnel			
No Certification	1	2	3
Adult Education Certification			0
K-12 Certification	4	2	6
Special Education Certification			0
TESOL Certification			0
Total Counts	**5**	**4**	**9**

INSTRUCTIONS

Enter the adult education personnel employed with your agency.

FLORIDA DEPARTMENT OF EDUCATION
BUDGET NARRATIVE FORM 101S

A) Name of Eligible Recipient/Fiscal Agent:	**Baker County School District**
B) DOE Assigned Project Number:	**020-1916C-6CG01**
C) TAPS Number:	**26B022 (AGE)**

(1) FUNCTION	(2) OBJECT	(3) Account Title and Narrative	(4) FTE POSITION	(5) AMOUNT	(6) % Allocated to This Project
5400	120	Salary: 1 full-time (80% of 197) cordinator and 2 part-time teachers for the purpose of conducting adult education courses. (39 weeks @ 25 hrs X $36 for 1 teacher; 39 weeks @ 12hrs per week X $35)	1.8	$ 103,115	100%
5400	210	Retirement for instructors of ABE/GED courses. Calculated at 13.63%		$ 14,055	100%
5400	220	FICA/Medicare for instructors of adult education programs. Calculated at 7.65%		$ 7,889	100%
5400	330	Travel: cost for transportation, meals, hotels and registration fees associated with traveling to Adult Education conferences, symposiums, and regional meetings.		$ 2,500	100%
5400	369	Tech related rentals: Expenditures for computer and related equipment rentals, licenses and fees for internet subscriptions including Aztec (7200) and IXL (2000). Monthly payment for Copier		$ 10,000	100%
5400	510	Supplies: Adult AGE pens,paper,pencils to be used by the instructor and students (class room consumables)		$ **1,582** ~~1,454~~	**JW** 100%
5400	643	Computer equipmnent under $750: New laptop for cordinator		$ 745	100%
5400	648	Tech related equipment over $750: funds used to purchase an interactive TV		$ 4,000	100%
5400	730	Dues and Fees: Funds used to purchase industry certifications; GED vouchers and Readys; ACE memberships		$ 2,000	100%
5400	790	Indirect Cost: 5%		$ **7,294** ~~7,422~~	**JW** 100%
			D) TOTAL	**$ 153,180**	

DOE ATTESTATION (Program and Grants Management)

The cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

FLORIDA DEPARTMENT OF EDUCATION fldoe.org

April 2022 **DOE 101S**

Florida Department of Education
Division of Career and Adult Education
Adult General Education (AGE) - WIOA Section 231
PROJECTED EQUIPMENT PURCHASES FORM

Equipment projected to be purchased from this grant must be submitted on this form **or** in a format that contains the information appearing on this form.

TAPS Number : 26B022

A) Baker County School District
Name of Eligible Recipient

B) 020-1916C-6CG01
Project Number **(DOE USE ONLY)**

Agencies are accountable for all equipment purchased using grant funds including those below the agencies threshold.

PROJECTED EQUIPMENT PURCHASES

(Cells will expand when text is typed.)

ITEM #	FUNCTION CODE	OBJECT CODE	ACCOUNT TITLE	DESCRIPTION	SCHOOL / PROGRAM	NUMBER OF ITEMS	ITEM COST ($)	TOTAL AMOUNT ($)
	A	B	D	D	E	F	G	H
1	5400	648	Tech related equipment over $750	Interactive TV	11	1	$ 3,980.00	$ 3,980.00
2								$ -
3								$ -
4								$ -
5								$ -
6								$ -
7								$ -
8								$ -
9								$ -
10								$ -

Inventory Guidelines

The following elements are required on the inventory of all equipment purchased.

2 C.F.R. 200, Uniform Guidance, 200.313 Equipment: Property records must be maintained that include a description of the property, a serial number or other identification number, the source funding for the property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

State Requirements for inventory elements are located in Rule 69I-72.003, Florida Administrative Code, Recording of Property.

Does the agency's inventory system contain all required federal and state elements listed above?

X YES _____ NO

AGENDA ITEM NO. 8.21

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Thomas Hill - (259-0429)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Settlement Agreement between Baker County School District and Allyson and Tyler Norton

ATTACHMENTS:
09.08.2025 Approval of Settlement Agreement with Allyson & Tyler Norton_T.Hill - 001.pdf

SETTLEMENT AGREEMENT AND RELEASE OF ALL CLAIMS

This Settlement Agreement and Release of All Claims ("AGREEMENT") is made and entered into freely and voluntarily by and between ALLYSON AND TYLER NORTON, on behalf of A.N. ("COMPLAINANTS"), and the BAKER COUNTY SCHOOL BOARD ("BOARD"). For purposes of this AGREEMENT, COMPLAINANTS and BOARD are collectively referred to as the "PARTIES."

RECITALS

WHEREAS, COMPLAINANTS filed a complaint on or about July 30, 2025, against the BOARD with the Florida Department of Education, Bureau of Exceptional Education and Student Services, Case No. BEESS-2026-0021C/Case # 2026-0006M ("COMPLAINT"); and,

WHEREAS, COMPLAINANTS have sincerely-felt concerns raised on behalf of A.N.;

WHEREAS, the BOARD has denied and continues to deny the claims and allegations asserted by COMPLAINANTS in the COMPLAINT and denies that it is subject to any liability; and,

WHEREAS, the PARTIES voluntarily mediated this matter with the Bureau of Exceptional Education and Student Services on August 26, 2025, and have determined that a compromise, settlement, and release of the claims asserted or that could have been asserted in the COMPLAINT, with prejudice, will best serve the interests of all concerned; and,

WHEREAS, the PARTIES have also concluded that the terms of this AGREEMENT are fair, reasonable, adequate, and in the PARTIES' mutual best interests; and,

WHEREAS, the BOARD is willing to provide COMPLAINANTS with certain considerations described below, which it otherwise would not be required to provide, provided the claims asserted or that could have been asserted in the COMPLAINT are forever barred, and COMPLAINANTS release the BOARD from any claims they have made or might make arising

1
1
1

out of the claims made, arising out of the COMPLAINT, and agree to comply with the other promises and conditions set forth in this AGREEMENT; and,

WHEREAS, the Florida Department of Education, Bureau of Exceptional Education and Student Services, will not monitor or enforce the AGREEMENT and the PARTIES understand that the Florida Department of Education, Bureau of Exceptional Education and Student Services, has made no findings with regard to the allegations in the COMPLAINT; and,

WHEREAS, as a result of the AGREEMENT reached between the PARTIES, COMPLAINANTS agree to indemnify, protect, and hold the BOARD harmless from any further action, complaint, cause of action, or otherwise arising from A.N.'s status as a student within the Baker County School Board related to the allegations in the COMPLAINT, including any alleged failure by the BOARD to provide accommodations and services received by A.N., including but not limited to those provided for in A.N.'s IEP.

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the PARTIES, the PARTIES agree to be legally bound by the following terms and conditions, which constitute full settlement of any and all disputes between them:

1. **Recitals:** The PARTIES acknowledge that the "WHEREAS" clauses in this AGREEMENT are true and correct, and are incorporated herein as material parts to this AGREEMENT.

2. **Definitions:** Throughout this AGREEMENT, the term "BOARD" shall include the following:

(i) BAKER COUNTY SCHOOL BOARD, and all other departments, agencies, subdivisions, boards, councils, partnerships, organizations, businesses, or other entities affiliated, associated, related, owned or operated by or with the same, as well as

their heirs, executors, administrators, suppliers, distributors, successors, privies, insurers, insureds, associations, partnerships, representatives, attorneys, employees, former employees, volunteers, officers, directors, shareholders, agents, and assigns, past and present, of the aforesaid entity.

3. **Settlement Terms:** As consideration for COMPLAINANTS signing this AGREEMENT and compliance with the promises made herein, the BOARD agrees to a future IEP meeting upon September 15, 2025, and, upon gaining consent from COMPLAINANTS, a re-evaluation of A.N. and/or A.N.'s IEP with respect to speech and language needs, to engage UFLI Implementation training at no more than $1000/hour for up to six hours for relevant personnel, consult with a professional development coordinator for UFLI regarding progress monitoring before such training has been delivered, and deliver copies of the UFLI progress monitoring to COMPLAINANTS. Upon approval of this AGREEMENT by the PARTIES, the PARTIES agree to submit this to the Bureau of Exceptional Education and Student Services for dismissal of the COMPLAINT with prejudice, within fourteen (14) days of approval of the AGREEMENT by the PARTIES.

4. **Communication:** The PARTIES agree to timely and professionally communicate concerns related to A.N.

5. **Consideration:** COMPLAINANTS understand and agree that they would not receive the terms and benefits specified in this AGREEMENT but for their execution of this AGREEMENT, and the fulfillment of the promises contained herein.

6. **Release of Claims by COMPLAINANTS**: In exchange for, and in consideration of, the benefits and/or other commitments described above, COMPLAINANTS, agree to release of the claims set forth or that could have been set forth in the COMPLAINT (and any other claims or assertions of liability that may exist). In addition, COMPLAINANTS, for themselves and for

each of their heirs, executors, administrators, and assigns, hereby fully releases, acquits, and forever discharges the BOARD and any of its present or former officers, directors, subsidiaries, parents, affiliates, partners, employees, agents, attorneys, accountants, executors, administrators, personal representatives, departments, directors, insurers, current and former employees, heirs, successors, and assigns, expressly including, but not limited to, and all persons acting by, through, under, or in concert with any of them, and from any and all claims, liabilities, causes of action, demands to any rights, damages, costs, attorney's fees, expenses, and compensation whatsoever, of whatever kind or nature, in law, equity or otherwise, whether known or unknown, vested or contingent, suspected or unsuspected, that COMPLAINANTS, may now have, has ever had, or hereafter may have relating directly or indirectly to the allegations in the COMPLAINT, including, but not limited to, any and all claims he may have that arose prior to the Effective Date of this AGREEMENT, and hereby specifically waives and releases all claims, including, but not limited to, those arising under the Individuals with Disabilities Education Act ("IDEA"), Florida Whistleblower's Act, Sections 112.3187–112.31895, Florida Statutes; Title VII of the Civil Rights Act of 1964, as amended; the Civil Rights Act of 1991; the Equal Pay Act; the Americans With Disabilities Act of 1990; the Rehabilitation Act of 1973, as amended; the Age Discrimination in Employment Act of 1967, as amended, and superseded by Final Rule: Disparate Impact and Reasonable Factors Other Than Age Under the Age Discrimination in Employment Act; the Older Workers Benefit Protection Act; Section 115 of the Civil Rights Act of 1991; Sections 1981 through 1988 of Title 42 of the United States Code, as amended; the Family and Medical Leave Act, 29 U.S.C. § 2601 et seq.; the Florida Civil Rights Act; Florida's Public Employees Relations Act; any and all federal, state, or local statutes, ordinances, or regulations, as well as all claims arising under federal, state, or local law involving any tort, contract (express or implied), accommodations or services, public policy, retaliation, workers' compensation or any other claim,

including, but not limited to, claims for assault and battery, invasion of privacy, and negligent or wanton hiring, retention or training; the Fair Labor Standards Act ("FLSA"), 29 U.S.C. §201, et. seq.; any state or local law regulating hours of work, wages, the payment of wages, and/or the payment of overtime compensation, and/or retaliation; and, the Employment Retirement Income Security Act of 1974 ("ERISA"). COMPLAINANTS, also forgo any and all rights to participate in a class or collective action against the BOARD alleging violations of any of the above laws which arose prior to the Effective Date of this Agreement, and COMPLAINANTS further covenant and agree not to accept, recover, or receive any back pay, liquidated damages, other damages or any form of relief, compensatory, equitable, or otherwise, based upon any claims asserted or settled in the COMPLAINT that may arise out of, or in connection with, any other individual, class, or administrative remedies pursued by any state or local governmental agency against the BOARD.

7. **Reliance:** COMPLAINANTS hereby acknowledge that in executing this AGREEMENT, they do not rely and have not relied upon any representation or statement made by the BOARD or by any agents, representatives, or attorneys of the BOARD with regard to the subject matter, basis, or effect of this AGREEMENT. COMPLAINANTS acknowledge and agree that they have read and understand the meaning of this AGREEMENT and voluntarily enter into this AGREEMENT.

8. **Warranty and Indemnification**: COMPLAINANTS agree to indemnify and hold the BOARD harmless from any losses or expenses, claims, or liability of any type or character arising out of any attempt by any party to sue and collect on the claims being released by this AGREEMENT, including payment of reasonable attorney's fees and costs incurred to defend such actions.

9. **No Effect on Public Records Law**: COMPLAINANTS understand that nothing in this AGREEMENT is intended to affect or does affect the BOARD's obligations under Florida's Public Records laws, and that this AGREEMENT and all other records regarding COMPLAINANTS may be subject to view by the public.

10. **Affirmations:** COMPLAINANTS represent and affirm that, other than the COMPLAINT referenced herein, they have no suits, claims, charges, complaints, or demands of any kind whatsoever currently pending against the BOARD with any local, state, or federal court or any governmental, administrative, investigative, civil rights, or other agency or board. COMPLAINANTS further represent and affirm as a material term of this AGREEMENT that, upon receipt of the consideration identified in this AGREEMENT above, they have received all consideration and/or benefits to which they may be entitled from the BOARD or due to services he performed for the BOARD and that no consideration and/or benefits from the BOARD or due to services he performed for the BOARD are due them, except as provided for in this AGREEMENT.

11. **No Assignment:** The PARTIES represent and warrant that no person other than the signatories hereto had or has any interest in the matters referred to in this AGREEMENT, that the PARTIES have the sole right and exclusive authority to execute this AGREEMENT, and that the PARTIES have not sold, assigned, transferred, conveyed, or otherwise disposed of any claim, demand, or legal right that is the subject of this AGREEMENT.

15. **Governing Law and Jurisdiction:** This AGREEMENT shall be governed and conformed in accordance with the laws of the State of Florida. Venue for any disputes regarding the AGREEMENT shall exclusively lie in the state and federal courts for Baker County, Florida.

16. **No Admission of Liability:** The PARTIES agree that neither this AGREEMENT nor the furnishing of the consideration for this AGREEMENT shall be deemed or construed at any

time for any purpose as an admission by the BOARD of any liability or unlawful conduct of any kind. The BOARD expressly denies any liability or wrongful or unlawful conduct of any kind.

17. **Headings:** The headings of the provisions herein are intended for convenience reference only, and the same shall not be, nor be deemed to be, interpretative of the contents of such provision.

18. **Modification of Agreement:** This AGREEMENT may not be amended, revoked, changed, or modified in any way, except in writing executed by all PARTIES. COMPLAINANTS agree not to make any claim at any time that this AGREEMENT has been verbally modified in any respect whatsoever. No waiver of any provision of this AGREEMENT will be valid unless it is in writing and signed by the party against whom such waiver is charged.

19. **Interpretation:** The language of all parts of this AGREEMENT shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the PARTIES. This AGREEMENT has been negotiated by and between the PARTIES and shall not be construed against the "drafter" of the AGREEMENT. If any portion or provision of this AGREEMENT (including, without implication of limitation, any portion or provision of any section of this AGREEMENT) is determined to be illegal, invalid, or unenforceable by any court of competent jurisdiction and cannot be modified to be legal, valid, or enforceable, the remainder of this AGREEMENT shall not be affected by such determination and shall be valid and enforceable to the fullest extent permitted by law, and said illegal, invalid, or unenforceable portion or provision shall be deemed not to be a part of this AGREEMENT. To the extent that any general release or dismissal in this AGREEMENT is deemed to be illegal, invalid, or unenforceable, COMPLAINANTS agree to execute a valid full and final release of equal scope, covering any and all claims in favor of the BOARD in exchange for the payment set forth in this AGREEMENT in

the event such payments have not already been made, to effectuate a full release of the claims made or that could have been made in the COMPLAINT.

20. **Binding Nature of Agreement:** This AGREEMENT shall be binding upon each of the PARTIES and upon their respective heirs, administrators, representatives, executors, successors, and assigns, and shall inure to the benefit of each party and to their respective heirs, administrators, representatives, executors, successors, and assigns.

21. **Enforcement**: If any party to this AGREEMENT is required to engage in litigation against any other party to this AGREEMENT, either as plaintiff or defendant, in order to enforce or defend any of the rights under this AGREEMENT, and such litigation results in a final judgment in favor or such party ("Prevailing Party"), then the party against whom said final judgment is obtained shall reimburse the Prevailing Party for all expenses incurred, including, but not limited to, all attorney's fees (including paralegal fees), court costs and other expenses incurred throughout all negotiations, trials or appeals undertaking in order to enforce the Prevailing Party's rights hereunder.

22. **Entire Agreement:** This AGREEMENT sets forth the entire AGREEMENT between the PARTIES hereto, and fully supersedes any prior obligation of the BOARD to COMPLAINANTS.

23. **Notice Requirements:** Each notice ("Notice") provided for under this AGREEMENT, must comply with the requirements as set forth in this Paragraph. Each Notice shall be in writing and sent by email or depositing it with a courier service that obtains receipts (such as Federal Express or UPS), addressed to the appropriate party (and marked to a particular individual's attention, if so indicated) as hereinafter provided. Each Notice shall be effective upon being so deposited, but the time period in which a response to any notice must be given or any action taken with respect thereto shall commence to run from the date of receipt of the Notice by

the addressee thereof, as evidenced by the return receipt. Rejection or other refusal by the addressee to accept or the inability to deliver because of a changed address of which no Notice was given shall be deemed to be the receipt of the Notice sent. Any party shall have the right from time to time to change the address or individual's attention to which notices to it shall be sent by giving to the other party reasonable Notice thereof.

24. **Selective Enforcement:** The PARTIES agree that the failure of any party to enforce or exercise any right, condition, term, or provision of this AGREEMENT shall not be construed as or deemed a relinquishment or waiver thereof, and the same shall continue in full force and effect.

HAVING ELECTED TO EXECUTE THIS AGREEMENT, TO FULFILL THE PROMISES AND TO RECEIVE THE SUMS AND BENEFITS IN THIS AGREEMENT, COMPLAINANTS FREELY AND KNOWINGLY, AND AFTER DUE CONSIDERATION, ENTER INTO THIS AGREEMENT INTENDING TO WAIVE, SETTLE, AND RELEASE ALL CLAIMS THEY HAVE OR MIGHT HAVE AGAINST THE BOARD.

THE BOARD KNOWINGLY AND VOLUNTARILY ENTERS INTO THIS AGREEMENT. THE PERSON EXECUTING THIS AGREEMENT FOR THE BOARD HEREBY WARRANTS THAT HE OR SHE IS AUTHORIZED TO ACT ON ITS BEHALF OF THE BOARD AND BIND IT TO THE TERMS OF THIS AGREEMENT.

This space intentionally left blank

IN WITNESS WHEREOF, the PARTIES hereto knowingly and voluntarily executed this AGREEMENT as of the date set forth below:

DATED this 30th day of August, 2025.

Allyson Norton
ALLYSON NORTON

DATED this 30th day of August, 2025.

Tyler Norton
TYLER NORTON

DATED this ___ day of August, 2025.

_____
BAKER COUNTY SCHOOL BOARD, FLORIDA

By: _____

Its: _____

AGENDA ITEM NO. 8.22

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of the Grant Proposal for Title IV - Student Support and Academic Enrichment in the Amount of $90,842.00. Entitlement / Federal / No Matching

ATTACHMENTS:
09.08.2025 Approval of Title IV Student Support and Academic Enrichment_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Title IV - Student Support and Academic Enrichment*

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

CONTACT PERSON:	*Carrie Dopson*

CONTACT PHONE NUMBER:	*904-259-0408*

AMOUNT REQUESTED:	*$90,842.00*

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. ***The District will provide innovative, engaging STEM activities to students at the elementary and middle school levels.***

2. ***The District will provide an instructional assistant to support students academically and vocationally at the Alternative School.***

3. ***The District will provide extra-duty hours for Guidance Counselors over the summer for student scheduling.***

4. ***The District will provide professional learning through a NEFEC consultant.***

5. ***The District will provide gifted students and high school students resources to use in the classroom.***

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
1. Registration Fees and Event Fees for students to participate in the First Lego League Robotics Competitions in NE Florida *2. Fund one Instructional Assistant salary and benefits at the Alternative School* *3. Provide extra-duty stipends and benefits* *4. Fund Consultant Fees* *5. Purchase on-line resources*

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***8/26/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT
Baker County School District

2 PROJECT NUMBER
020-2416A-6C001

3 PROJECT/PROGRAM TITLE
Title IV, Part A - Student Support and Academic Enrichment (SSAE)

TAPS 26A120

4 AUTHORITY
84.424A Title IV Student Support and Academic Enrichment
USDE or Appropriate Agency

FAIN#: S424A250010

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:	$90,842.00
Amendment Amount:	
Estimated Roll Forward:	
Certified Roll Amount:	
Total Project Amount:	$90,842.00

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: Raven Wilcoxson
Phone: (850) 245-0558
Email: Raven.Wilcoxson@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

8/20/2025 — 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.

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	
Title	
Phone Number	
Contact Email	

Title III, Part A

Program Contact Name	
Title	
Phone Number	
Contact Email	

Title IV, Part A

Program Contact Name	Carrie Dopson
Title	Executive Director of Teaching and Learning
Phone Number	904-259-0404
Contact Email	carrie.dopson@bakerk12.org

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		26A011	$201,660.00	$0.00	$0.00	$0.00
	Title III, Part A		26A014	$0.00	$0.00	$0.00	$0.00
	Title IV, Part A		26A120	$90,842.00	$90,842.00	$0.00	$90,842.00
	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.

J Wyatt Milton		
Printed Name of Agency Head		
J Wyatt Milton	Superintendent of Schools	6/12/2025
Signature of Agency Head	*Title*	*Date*

Florida 2025-26 ESEA Federal Programs Preliminary Allocations

Agency Number	Local Educational Agency	Title I, Part A	Title I, Part C	Title I, Part D, Subpart 2	Title II, Part A	Title III, Part A	Title IV, Part A	Title V, Part B, Subpart 2
10	Alachua	8149604	822076	251,804	1201682	162686	641412	0
15	UF, PK Yonge Devm't Research School	130255	0	0	25876	0	10250	0
20	Baker	1193781	0	0	201660	0	90842	0
30	Bay	8282445	0	137,994	1082718	227231	651867	0
40	Bradford	1255798	0	0	200540	0	98835	96154
50	Brevard	18041573	0	123768	2499136	472715	1419959	0
60	Broward	80071251	95244	264607	11950572	4577290	6302000	0
70	Calhoun	749488	0	0	123496	0	58986	67946
80	Charlotte	4050329	0	0	561830	93644	318779	0
90	Citrus	5702133	0	0	920814	23014	448784	0
100	Clay	6060929	0	0	1054300	202630	477024	0
110	Collier	12078306	3147633	64,018	1743282	1028095	950620	0
120	Columbia	3426515	0	0	598025	18120	269682	311599
130	Miami-Dade	129042677	1376878	186,363	14141336	10622058	10156292	0
140	DeSoto	2233399	380679	0	272406	72084	175777	141602
150	Dixie	986632	0	0	138607	0	77651	65280
160	Duval	56942313	0	258917	6531417	1478457	4481638	0
170	Escambia	20603438	0	190631	2447656	152237	1621590	0
180	Flagler	3170863	0	0	492623	69968	249560	0
190	Franklin	620916	0	0	77162	0	48867	38762
200	Gadsden	4235591	0	0	469769	45499	333360	150653
210	Gilchrist	776638	0	0	128247	16930	61123	0
220	Glades	405825	79779	0	65695	10846	31938	64302
230	Gulf	552240	0	0	92750	0	43462	61974
240	Hamilton	1118963	209514	0	130346	23279	88066	52133
250	Hardee	1929070	436426	0	291639	49864	151825	160081
260	Hendry	3356575	1032768	0	423255	159379	264178	470966
270	Hernando	6680927	0	0	976599	102902	525820	0
280	Highlands	4845881	685094	2845	653786	83724	381393	404146
290	Hillsborough	78055751	1934123	314399	8256821	3311780	6143370	0
300	Holmes	1162212	0	0	168996	0	91470	106407
310	Indian River	4463932	0	0	641316	126048	351331	0
320	Jackson	2349288	0	0	341973	12433	184898	199407
330	Jefferson	602707	0	0	93728	0	47435	22011
340	Lafayette	391156	8510	0	61844	0	30784	37748

350	Lake	12025965	11140	5690	1822745	354867	946501	0
360	Lee	26428661	360333	189208	3698159	2554563	2080064	0
370	Leon	11035826	0	140839	1360772	160966	868572	0
371	FSU Developmental Research School	295882	0	0	53649	0	23285	0
380	Levy	2664340	0	0	329452	29363	209695	187312
390	Liberty	338395	0	36988	53580	0	26631	44096
400	Madison	1120122	15161	0	152267		88157	73768
410	Manatee	11577309	389430	197744	1656141	950191	911189	0
420	Marion	16167512	0	477987	2529489	333440	1272461	0
430	Martin	4036373	0	1423	636421	304077	317680	0
440	Monroe	1839911	0	4268	308700	195620	144808	0
450	Nassau	1803055	0	0	350303	25924	141907	0
460	Okaloosa	6500330	0	82512	1011279	246013	511606	0
470	Okeechobee	2170814	449728	0	319607	85046	170852	207369
480	Orange	69858834	357051	349965	7693990	4260912	5498232	0
490	Osceola	22086752	0	0	2994517	1750393	1738334	0
500	Palm Beach	57332419	1928536	199167	6936163	4589458	4512342	0
510	Pasco	21908190	83840	137994	2627002	699152	1724280	0
520	Pinellas	27916213	0	294482	3518394	892391	2197141	0
530	Polk	44455590	1124111	246113	6047442	1635984	3498872	0
540	Putnam	6783827	98695	0	793639	93247	533918	327260
550	St. Johns	4084500	0	1423	875874	132265	321468	0
557	Florida School for the Deaf and Blind	124958	0	0	15738	0	10000	0
560	St. Lucie	15725200	272976	211970	2098514	861838	1237649	0
570	Santa Rosa	4543721	0	0	875059	39415	357611	0
580	Sarasota	8213596	0	0	1311848	515833	646448	0
590	Seminole	11792788	0	136572	2152304	519536	928148	0
600	Sumter	3170498	0	0	438786	50657	249532	0
610	Suwannee	2566973	229035	0	420058	32140	202031	192270
620	Taylor	1135333	0	0	178202	0	89354	81130
630	Union	652422	0	0	104803	0	51347	0
640	Volusia	20667947	136176	318667	2677771	431712	1626667	0
650	Wakulla	908046	0	0	182955	0	71466	0
660	Walton	2591794	0	0	478037	101315	203985	0
670	Washington	1374079	270101	0	205041	0	108145	108737
685	FAMU Developmental Research School	297126	0	0	30409	0	23383	0
687	FAU A. D. Henderson School	373178	0	0	61450	0	29369	0
708	Florida Department of Corrections	0	0	0	1037		0	0
815	Mater Academy	446879	0	0	56582	35712	35170	0

05E	Odyssey Charter	876398	0	0	89737	10184	68975	0
48C	Florida Virtual School	1173653	0	0	185131	10449	92370	0
48K	United Cerebral Palsy of Central Florida, Inc.	451500	0	0	45751	10317	35533	0
50D	South Tech	1009141	0	0	58618	0	79422	0
53D	Lake Wales	2382149	27897	0	275415	49070	187485	0
98Z	KIPP Miami	767846	0	0	58671	0	60431	0
99H	IDEA	1044220	0	0	276486	149724	82183	0
TBD	DJJ-Florida Scholars Academy	531977	0	0	62312	0	41867	0
TBD	Tallahassee Collegiate Academy	0	0	0	0	0	0	0
	Total	908971643	15962934	4828358	117172202	45254687	71537434	3673113

Title IV, Part A

Baker

Student Support and Academic Enrichment Projects

To improve students' academic achievement by increasing school LEA capacity to provide all students with access to a well-rounded education; improve school conditions for student learning; and increase the use of technology to enhance the academic achievement and digital literacy of all students.

Preliminary Allocation	**$90,842.00**
Requested Allocation Amount	**$90,842.00**
Estimated Roll Forward	**$0.00**
Total Funds Requested (Including Roll Forward) (sum of allocation and estimated roll)	**$90,842.00**

LEAs receiving $30,000 or More: MUST focus on three Areas of Focus (Well-Rounded Educational Opportunities, Safe and Healthy Conditions, and Effective Use of Technology)
LEAs receiving less than $30,000: Only required to focus on one of the Areas of Focus (Well-Rounded Educational Opportunities, Safe and Healthy Conditions, and Effective Use of Technology)

Area of Focus 1	Well-Rounded Educational Opportunities
Area of Focus 2	Safe and Healthy Conditions
Area of Focus 3	Effective Use of Technology
Area of Focus 4	Administrative Costs which includes indirect costs (Direct grant administration not to exceed 2% of Allocation)

Title IV, Part A Equitable Services Formula

Number of Students (ages 5-17)	
A1. LEA Total Enrollment	4500
A2. Participating Private Schools Total Enrollment	
A3. Total Enrollment = A1 + A2	4500
Title IV, Part A Base Preliminary Allocation	
B1. Total LEA Base Preliminary Allocation	$90,842.00
B2. Administrative Costs (AOF 4 total [direct costs not exceeding 2% + indirect costs – roll forward funds])	$1,879.08
B3. LEA Base Preliminary Allocation Minus Admin Costs = B1 - B2	$88,962.92
Per Pupil Rate	
C1. B3 divided by A3	$19.77
Equitable Services	
Amount LEA must reserve for equitable services for private schools = A2 x C1	$0.00

Describe how the LEA will engage with stakeholders during the design and development of the district application. Include the types and number of stakeholders that will be engaged and the method of engagement.

1. A district-wide email from the Executive Director of Teaching and Learning is sent with information concerning the Title IV grant asking for input/ideas. This email would include all staff (approximately 600) of the Baker County School District.
2. The District Parent Advisory council meets 3-4 times per school year. At these meetings, the Executive Director of Teaching and Learning will explain what the Title IV grant entails and request any input from parents for activities or continued activities. Six parents (1 from each school site) and 3 - 4 district staff members attend these meetings.
3. Title IV grant information is also posted to our district website with details asking for request/input from the public with the Executive Director of Teaching and Learning contact information. This information is also posted to the Baker County High School and Baker County Middle School website. These websites would reach the public as well as students at the school sites.
4. The Executive Director of Teaching and Learning will meet with the high school student government organization (6 - 10 members) during the school year to seek input for possible activities that could be funded through the Title IV grant.
5. During each school year, administrators (29 members) from all school sites are requested to provide input for possible activities that could be funded through the Title IV grant during an educational leaders meeting.
6. The Executive Director of Teaching and Learning will meet with the Better Baker, a non-profit 501(c)(3) organization, and members (12 members) will be requested to provide input for possible activities that could be funded through the Title IV grant.
7. The Executive Director of Teaching and Learning will submit possible expenditures for the Title IV grant to the Baker County School Board (5 members) for consideration and feedback. As part of this process, the board will be requested to provide input for possible activities that could be funded through the grant.

Area of Focus 1: Well-Rounded Educational Opportunities

A. Describe the program objectives and intended outcomes for activities under this Area of Focus, if applicable

A. Describe the program objectives and intended outcomes for activities under this Area of Focus, if applicable.

Activity 1: Gifted Student Resources: At the request of the Baker County Gifted Teacher, three resources would be purchased for her students. The three resources would be for the following: a. The PBL Project- $399 annually, the creator of this program has actually worked one on one with the teacher to develop a Gifted Portal within his program. This site has endless project based learning assignments, critical thinking activities, creativity drills and STEM Connections. This can be used for K-12th and is standards based.
b. Byrdseed - $149 annually, it's a library of differentiated curriculum: video lessons, projects and investigations designed for advanced, Gifted, and out of the box thinkers in elementary and middle school. It is highly recommended on most Gifted Education sites and communities. Everything is completely done for you and ready to go with updated content. c. Breakout EDU- $119 Digital subscription, students (all grades) absolutely love this. It is a platform of standards based, all subject areas, critical thinking puzzles that must be solved in order to "break out." I think of it as glorified digital escape rooms. These problems have a lot of rigor and encourage deep critical thinking to solve. This activity will be considered successful if state progress monitoring results show 80% of students make learning gains as defined by the Florida Department of Education.
Activity 2: Vocabulary Resource: Building Vocabulary from Word Roots provides a systematic approach to teaching vocabulary using Greek and Latin prefixes, bases, and suffixes. Over 90% of English words of two or more syllables are of Greek or Latin origin. Instead of learning words and definitions in isolation, students learn key roots. This activity will be considered successful if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education.
Activity 3: Guidance Counselors: Guidance counselors play a critical role in strategically scheduling students to ensure each individual receives a well-rounded educational experience that supports both academic growth and personal development. With dedicated funding, counselors are able to hand-schedule students, allowing for a more individualized program of study that aligns with students' strengths, interests, and future goals. This personalized approach ensures that students are not only meeting graduation requirements but also participating in enrichment opportunities and elective courses that promote a holistic education. Additionally, counselors are able to identify students in need of additional support and schedule appropriate Tier 2 and Tier 3 interventions, helping to close learning gaps and provide targeted assistance where needed. For elementary and middle school counselors, this activity will be considered successful if there is at least a 5% reduction in the overall school average of retentions. An additional criterion necessary to meet success for this activity will be if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education. For high school counselors, this activity will be considered successful if there is at least a 5% increase in the percentage of students graduating from Baker County High School. An additional criterion necessary to meet success for this activity will be if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education.
Activity 4: NEFEC Consultant: Provide professional learning to elementary school teachers, instructional coaches, and administrators. The nature of the support will be determined through the collaborative efforts of school staff, district staff, and the Northeast Florida Educational Consortium.
● Data disaggregation;
● Instructional practice support including Science of Reading;
● Curriculum alignment;
● Rigor of B.E.S.T. standards;
● Progress monitoring support;
● Coaching Model; and
● Observations and walkthroughs.
One consultant from NEFEC will provide this service @ $1,000.00 per day @ 14 days. This activity will be considered successful if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education.

Activity 5: Robotics: Due to the partnerships with two non-profit organizations, Renaissance Jacksonville and STEM2HUB, these organizations promote the implementation of STEM learning opportunities for students of all ages. The partnerships continue to offer District First Lego League Competition teams at four schools, Macclenny Elementary, Westside Elementary, Legacy Elementary and Baker County Middle School. If awarded, this RFA will continue to provide funding for registration fees, team dues and supplies. This activity will be considered successful if state progress monitoring results show 80% of students make learning gains as defined by the Florida Department of Education.

B. Describe how the LEA will periodically evaluate the effectiveness of the activities carried out under this Area of Focus based on objectives and outcomes, if applicable.

Activity 1: Building principals will conduct observational walkthroughs of classrooms during lessons utilizing the three programs funded. Student performance will be monitored via the three progress monitoring assessments for English Language Arts and mathematics via the Florida Assessment of Student Thinking (FAST). In addition, both participating students and the instructor will be surveyed at the conclusion of the first and second semester related to the effectiveness of the activities. Activity 2: Building principals will conduct observational walkthroughs of classrooms during lessons utilizing this vocabulary resource. Student performance will be monitored via the three progress monitoring assessments for English Language Arts and mathematics via the Florida Assessment of Student Thinking (FAST). In addition, both participating students and the instructor will be surveyed at the conclusion of the first and second semester related to the effectiveness of the activities. Activity 3: Student performance will be monitored via the three progress monitoring assessments for English Language Arts and mathematics via the Florida Assessment of Student Thinking (FAST). Activity 4: Building principals will conduct observational walkthroughs of classrooms during lessons utilizing the instructional practices delivered through these professional learning activities. Student performance will be monitored via the three progress monitoring assessments for English Language Arts and mathematics via the Florida Assessment of Student Thinking (FAST). In addition, both participating students and the instructors will be surveyed at the conclusion of the first and second semester related to the effectiveness of this activity.
Activity 5: Building principals will conduct observational walkthroughs of classrooms during activities associated with the district's robotics teams. Student performance will be monitored via the three progress monitoring assessments for English Language Arts and mathematics via the Florida Assessment of Student Thinking (FAST). In addition, both participating students and the instructor will be surveyed at the conclusion of the first and second semester related to the effectiveness of the activities.

☐ No Title IV, 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.

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

Activity 1	Gifted online resources would be purchased for use in 2025-2026 school year

Activity 2	Building Vocabulary Kit with workbooks would be purchased for Baker County High School 10th grade students for use in the 2025-2026 school year
Activity 3	Provide extra-duty summer hours outside of contractual hours for 9 Guidance Counselors at 6 school sites, Baker County High School, Baker County Middle School, Macclenny Elementary, Westside Elementary, Legacy Elementary, and Kindergarten Center. These hours (~~800~~ 675 total hours) would be used for scheduling students in ~~July 2025 and~~ June 2026. These hours would be paid at counselor's regular hourly rate (which varies with ranges starting @ $33.09 through $50.88), plus retirement (~~14~~14.03%)and FICA (7.65%).
Activity 4	14 days @ $1,000 each for professional services provided by North East Florida Educational Consortium, these services will include curriculum alignment, progress monitoring support, and data disaggregation.
Activity 5	The district will purchase supplies such as ink cartridges, batteries, Lego starter kits, display boards and coding kits. The district will fund the registration fees (up to $800 per team) and dues for competitions. Approximately 20 students per school site @ (4) sites to participate in the First Lego League Robotics Competitions in NE Florida.
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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	369	AOF 1	1	Basic (FEFP K-12)-Technology-Related Rentals		$667.00	LEA
5100	510	AOF 1	2	Basic (FEFP K-12)-Supplies		$500.00	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$2,481.75	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$348.19	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$189.85	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,765.75	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$528.33	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$288.23	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,608.25	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$506.24	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$276.03	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,005.25	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$421.64	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$229.90	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,172.50	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$445.10	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$242.70	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,816.00	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$535.38	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$291.93	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,750.00	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$526.12	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$286.88	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,147.00	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$441.52	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$240.75	LEA
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$2,486.25	LEA
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$348.82	LEA
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$190.20	LEA
5100	310	AOF 1	4	Basic (FEFP K-12)-Professional and Technical Services		$14,000.00	LEA
5100	510	AOF 1	5	Basic (FEFP K-12)-Supplies		$2,351.34	LEA
5100	519	AOF 1	5	Basic (FEFP K-12)-Technology Related Supplies		$215.86	LEA
5100	730	AOF 1	5	Basic (FEFP K-12)-Dues and Fees		$3,112.04	LEA
5100	730	AOF 1	5	Basic (FEFP K-12)-Dues and Fees		$87.96	LEA
5100	519	AOF 1	5	Basic (FEFP K-12)-Technology Related Supplies		$284.14	LEA
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		AOF 1					
LEA Total (Including Roll Forward)						$56,788.90	
Private Total (Including Roll Forward)						$0.00	

Area of Focus 1 Total (Not Including Roll Forward)	$56,788.90
Estimated Roll Forward Total	$0.00
Total Funds Requested (Including Roll Forward)	$56,788.90

Area of Focus 2: Safe and Healthy Conditions

A. Describe the program objectives and intended outcomes for activities under this Area of Focus, if applicable.

Activity 1: Instructional Assistant at the Alternative School: The Instructional Assistant will work with students at our alternative school. The Instructional Assistant will support students with assistance in academics as well as vocational activities. The Instructional Assistant will work with the program principal and teachers to help students be successful while at the Alternative School and assist them to transition back to their regular educational setting in a timely manner. This activity (position) is needed to assist and support our at-risk students to transition back to their regular school setting and stay on track for graduation. The main goal is to help students receive a high school diploma. This activity will be considered successful if state progress monitoring results show at least a 10% increase in the number of students make learning gains as defined by the Florida Department of Education. An additional criterion for this activity includes that it will be considered successful if there is at least a 5% increase in the percentage of students graduating from Baker County High School.

B. Describe how the LEA will periodically evaluate the effectiveness of the activities carried out under this Area of Focus based on objectives and outcomes, and how the activities will promote the involvement of parent and families, if applicable.

Activity 1: This activity will be monitored mainly by the principal. It will be evaluated based on the performance of the instructional assistant. Also, the successful and timely transition back to the regular school setting as well as eventual graduation will be monitored for evaluation purposes. The effectiveness of the alternative assistant will be monitored through how many students earn credits and transition back to their regular school site, a decrease in disciplinary referrals and through number of parent conferences scheduled by the assistant. The Executive Director of Teaching and Learning will provide oversight from a district level to ensure effectiveness. The main expected benefit is to help these at-risk students graduate with a high school diploma. The instructional assistant will support students academically and vocationally to keep them on track to return to their schools and eventually graduate. The students will receive assistance in their personal, social, emotional, and academic development.

☐ No Title IV, 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.

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

Activity 1	This activity (position) will provide for one instructional assistant's salary and benefits for the 2025-2026 school year
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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	150	AOF 2	1	Basic (FEFP K-12)-Paraprofessional	0.95	$24,705.83	LEA
5100	210	AOF 2	1	Basic (FEFP K-12)-Retirement		$3,458.82	LEA
5100	220	AOF 2	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$1,889.99	LEA
5100	230	AOF 2	1	Basic (FEFP K-12)-Group Insurance		$600.40	LEA
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effectiveness of the assistant will be monitored through how many students earn credits and transition back to their regular school site, a decrease in disciplinary referrals and through number of parent conferences scheduled by the assistant. The Executive Director of Teaching and Learning will provide oversight from a district level to ensure effectiveness. The main expected benefit is to help these at-risk students graduate with a high school diploma. The instructional assistant will support students academically and vocationally to keep them on track to return to their schools and eventually graduate. The students will receive assistance in their personal, social, emotional, and academic development.

☐ No Title IV, 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.

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

Activity 1	5% of the Instructional Assisant's salary and benefits will be blended for technology in 2025-2026 school year
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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	150	AOF 3	1	Basic (FEFP K-12)-Paraprofessional	0.05	$1,222.67	LEA
5100	210	AOF 3	1	Basic (FEFP K-12)-Retirement		$171.17	LEA
5100	220	AOF 3	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$93.54	LEA
5100	230	AOF 3	1	Basic (FEFP K-12)-Group Insurance		$31.60	LEA
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						LEA Total (Including Roll Forward)	$1,518.98
						Private Total (Including Roll Forward)	$0.00
						Area of Focus 3 Total (Not Including Roll Forward)	$1,518.98
						Estimated Roll Forward Total	$0.00
						Total Funds Requested (Including Roll Forward)	$1,518.98

Area of Focus 4: Administrative Costs

A. Describe the funded activities that will be implemented to address Area of Focus 4.
Direct administrative costs are not to exceed 2 percent of the total allocation. Indirect administrative costs may not exceed the restricted rate defined by the FDOE Comptroller's Office.
LEAs may claim both direct administrative cost and restricted indirect costs.

Activity 1	Allowable Indirect Costs @ 2%
Activity 2	
Activity 3	
Activity 4	
Activity 5	
Activity 6	
Activity 7	
Activity 8	
Activity 9	
Activity 10	
Activity 11	
Activity 12	

Activity 13	
Activity 14	
Activity 15	
Activity 16	
Activity 17	
Activity 18	
Activity 19	
Activity 20	
Activity 21	
Activity 22	
Activity 23	
Activity 24	
Activity 25	

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		$1,879.08
		AOF 4				
		AOF 4				
		AOF 4				
		AOF 4				
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Title IV, Part A Summary Budget
DOE 101

Baker		25A120
Name of LEA	Project Number	TAPS Number
	Requested Allocation Amount	**$90,842.00**
	Estimated Roll Forward	
	Total Funds Requested (sum of allocation and estimated roll)	**$90,842.00**

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount
5100	369	AOF 1	1	Basic (FEFP K-12)-Technology-Related Rentals		$667.00
5100	510	AOF 1	2	Basic (FEFP K-12)-Supplies		$500.00
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$2,481.75
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$348.19
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$189.85
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,765.75
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$528.33
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$288.23
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,608.25
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$506.24
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$276.03
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,005.25
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$421.64
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$229.90
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,172.50
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$445.10
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$242.70
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,816.00
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$535.38
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$291.93
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,750.00
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$526.12

5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$286.88
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$3,147.00
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$441.52
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$240.75
5100	130	AOF 1	3	Basic (FEFP K-12)-Other Certified		$2,486.25
5100	210	AOF 1	3	Basic (FEFP K-12)-Retirement		$348.82
5100	220	AOF 1	3	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$190.20
5100	310	AOF 1	4	Basic (FEFP K-12)-Professional and Technical Services		$14,000.00
5100	510	AOF 1	5	Basic (FEFP K-12)-Supplies		$2,351.34
5100	519	AOF 1	5	Basic (FEFP K-12)-Technology Related Supplies		$215.86
5100	730	AOF 1	5	Basic (FEFP K-12)-Dues and Fees		$3,112.04
5100	730	AOF 1	5	Basic (FEFP K-12)-Dues and Fees		$87.96
5100	519	AOF 1	5	Basic (FEFP K-12)-Technology Related Supplies		$284.14
5100	150	AOF 2	1	Basic (FEFP K-12)-Paraprofessional	0.95	$24,705.83
5100	210	AOF 2	1	Basic (FEFP K-12)-Retirement		$3,458.82
5100	220	AOF 2	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$1,889.99
5100	230	AOF 2	1	Basic (FEFP K-12)-Group Insurance		$600.40
5100	150	AOF 3	1	Basic (FEFP K-12)-Paraprofessional	0.05	$1,222.67
5100	210	AOF 3	1	Basic (FEFP K-12)-Retirement		$171.17
5100	220	AOF 3	1	Basic (FEFP K-12)-Federal Insurance Contributions Act (FICA)		$93.54
5100	230	AOF 3	1	Basic (FEFP K-12)-Group Insurance		$31.60
7200	790	AOF 4	1	General Administration (Superintendent's Office)-Miscellaneous		$1,879.08

AGENDA ITEM NO. 8.23

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	Approval of Adult Education and Family Literacy, Corrections Education, Continuation Project in the Amount of $100,000.00. Continuation / Federal / No Matching

ATTACHMENTS:
09.08.2025 Approval of Adult Ed and Family Literacy Corrections Ed Continuation Project_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Adult Education and Family Literacy, Corrections Education, Continuation 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:	*$100,000.00*

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)*
AEFL Corrections Education

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
These funds will be used to cover the salary of 2 part-time adult ed instructors at the Baker County Detention Center, along with a portion of an instructional assistant's salary for testing through our mobile testing site. The funds will also cover the cost of travel for the reports coordinator, maintenance and repairs on the copier, and the cost of GED test vouchers, GED Ready vouchers, and ServSafe vouchers for the corrections students.

SUBMITTED BY: ***Carrie Dopson*** **DATE:** ***9/8/2025***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Baker County School District	**2 PROJECT NUMBER** 020-1916C-6CC01
3 PROJECT/PROGRAM TITLE Adult Education and Family Literacy, Corrections Education, Continuation Project **TAPS 26B021**	**4 AUTHORITY** **CFDA 84.002 Adult Education and Family Literacy (WIOA)** **USDE or Appropriate Agency** **FAIN#**: V002A250009
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: $100,000.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: $100,000.00	**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**: 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. Fechter
Authorized Official on behalf of the Commissioner of Education

8/25/2025
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.

Appendix E: DOE 100A, Project Application Form for Corrections, TAPS# 26B021

FLORIDA DEPARTMENT OF EDUCATION
PROJECT APPLICATION

Please return to: Florida Department of Education upload into Office of Grants Management (OGM) ShareFile folder **AgencyNumber_AgencyName _XXB021_submitcontinuation**	**A) Program Name:** **Corrections Education Grant Application Fiscal Year 2025-2026** **TAPS# 26B021 Corrections Education**	***DOE USE ONLY*** Date Received **5/30/2025**
B) Name and Address of Eligible Applicant: **Baker County School District**		**Project Number (DOE Assigned)** 020-1916C-6CC01

C) Total Funds Requested: $100,000 **DOE USE ONLY** **Total Approved Project:** $ 100,000	**D)** Applicant Contact & Business Information	
	Contact Name: **Carrie Dopson** **Fiscal Contact Name:** **Mary Ambrose**	Telephone Numbers: **(904)259-0408** **(904)259-0418**
	Mailing Address: **418 S. 8th Street** **Macclenny, FL 32063**	E-mail Addresses: Carrie.dopson@bakerk12.org Mary.ambrose@bakerk12.org
	Physical/Facility Address: **SAME**	UEI number: 59-6000509 FEIN number: 195771472

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 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.

E)			
	J Wyatt Milton	Superintendent	5/30/2025
	Signature of Agency Head	Title	Date

Request for Application (RFA Discretionary)
Adult General Education – Consolidated

Alignment of Florida's Adult Education Priorities with the WIOA and State Considerations

Continuation Narrative Questions
Required for all AGE, Corrections, and IELCE Applicants

Priority 1: Promote regional partnerships to ensure comprehensive approaches that result in improved learner outcomes.

A. Needs Assessment

1. Describe the labor market needs that have been identified in the Local Workforce Plan(s) and Regional Needs Assessments (include data sources).

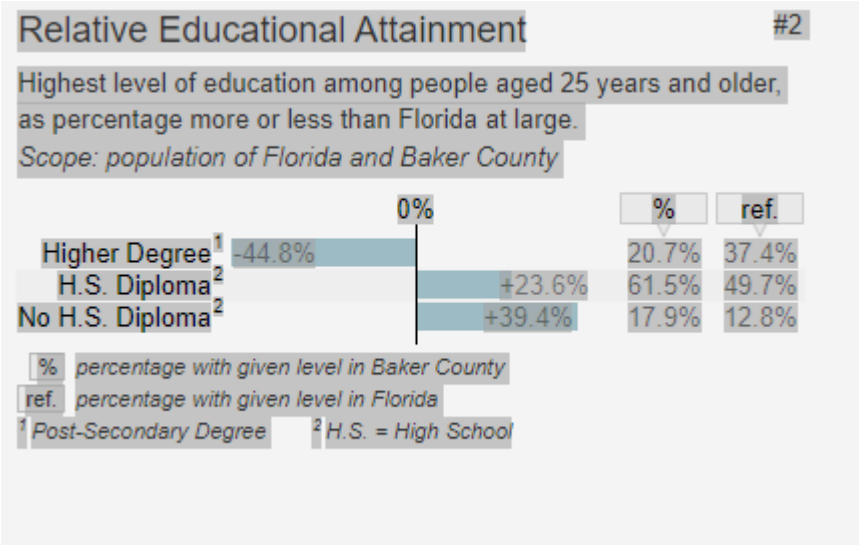
CareerSource Northeast Florida has identified three goals in their local workforce plan that aligns with Florida's vision for implementing the Workforce Innovation and Opportunity Act (WIOA). These goals include aligning workforce, education, and economic development systems; promoting accountability and improving career exploration and education for Florida youth that leads to enhanced employment, credentialing and post-secondary opportunities. The labor market needs of region 8 CareerSource Northeast Florida demonstrate an increase in service industries. According to the CareerSource Northeast Florida local workforce plan, "The Services Sector makes up almost half (48.7%) of employment, so it's one of the most important parts of the regional economy.' The Food industry makes up 20% of that sector. Region 8 has a combined (23%) employment in health-related industries, which has experienced a constant need for employees. CareerSource Northeast Florida has also identified the fastest growing occupations in region 8 are in the sectors of healthcare and IT. "Personal Care Aides, with an existing workforce of over 4,200 employees, will grow at the rate of 3.8% over the next 8 years, adding almost 2,900 jobs. Although this occupation is not a high wage occupation ($23,900 per year), it provides an entry point into the health-care sector for workers with only a high school education." Jaxtoday.org states, " According to the commerce department, three

industries in Jacksonville saw faster growth over the last year than the statewide average: Leisure and Hospitality, Education and Health Services and Government". "The industries with the most job growth in the Jacksonville area over the year were leisure and hospitality with 6,700 new jobs and professional and business services with 3,900 new jobs." (Jacksonville.gov). Weforum.org's article on the Future of Jobs states that "Some jobs are growing fast – in percentage terms, demand for roles driven by technological advancements such as artificial intelligence (AI) is quickly increasing. These jobs include big data specialists, fintech engineers and AI and machine learning specialists." Careers in IT are experiencing a 3.87% growth. Healthcare careers have experienced 2.55 percent increase. Careers within the education field (Teachers and Instructors and Tutors) demonstrate a consistent 1.11 percent increase. These occupations are not considered as high-skilled, high wage jobs, however there are an increasing number of vacancies in school districts across the region.

2. Describe the community demographics of the geographic area, including the number of individuals who are English language learners and/or are lacking a high school diploma or equivalent. Define the various data sources used to substantiate the size and scope of the population that can benefit from adult education instructional services.

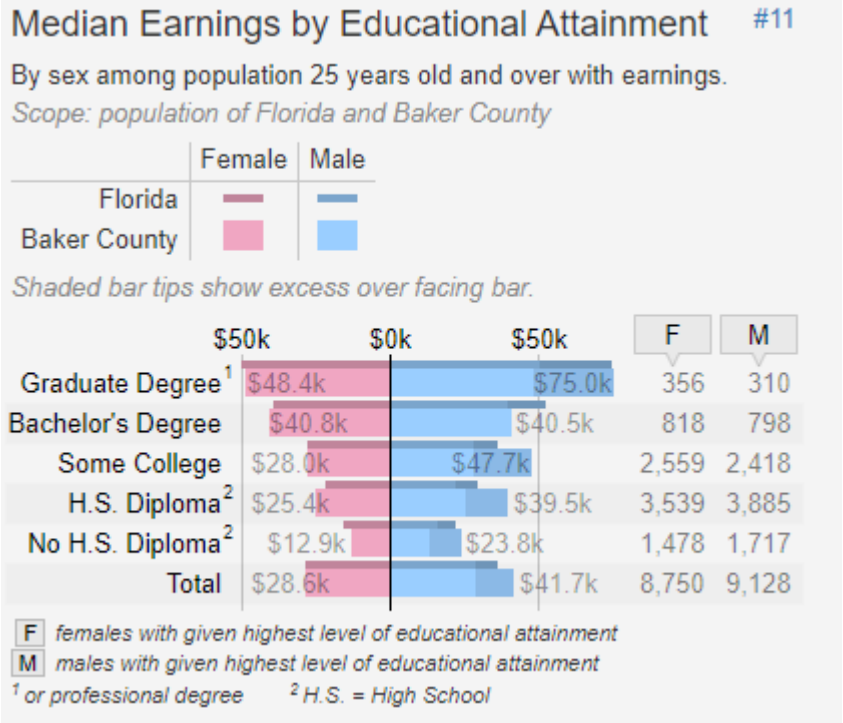
Baker County, according to the 2020 Census, had a population of 28,259 residents and according to datacommons.org, Baker County in 2024 has a population of 29,325. This is a 3.6% growth rate. Our population is 77.2% white, 11.5% African American, 3.68% Hispanic and all other races combined make up the other 7.62%. Baker County has an average annual wage of $46,794, which is substantially lower than the average annual wage of Florida ($60,299). However, the unemployment rate in Baker County (3.6%) is lower than Florida's unemployment rate (3.7%). Datacommons.org shows that 68.9% of Baker County residents work outside of the county and must travel a minimum of 30 minutes for employment. Baker County's school district includes 4 elementary schools, 1 middle school and 1 high school. There are over 5000 students enrolled within the district. According to the flhealthcharts.gov , Baker County has 15% of its population

that does not have a high school diploma, compared to Florida's 10.4% with no High School diploma. According to the FLDOE, in 2022-23, Baker County had a 7.4% dropout rate while Florida's rate was 2.8%. Looking into the graduation rate for the 22-23 school year (76.4%) and 23-24 school year (83.1%) we discover that there are many students who are completing the coursework for a diploma, but are not completing the state assessment requirement for a high school diploma, still labeling the student as a dropout.



According to chart #11, Median Earnings by Educational Attainment, it shows the discrepancy between sexes and the amount earned with similar degrees. Baker County Adult Education focuses on those who do not have a high school diploma and work to assist this population with obtaining the education needed to move into careers that are above the poverty level of $32,000. In the National Women's Law Center, September 2017 report, they stated that "Women who do not complete high school face higher unemployment rates, poor employment prospects, low earnings potential, and the need to rely on public support programs." As visible in the chart, working men make more than working women with similar education backgrounds. This is especially true when a woman does not have her high school diploma. We are encouraging women to participate in our HealthCare IETs while they are completing their high school diplomas. We are also working on developing a Paraprofessional IET in order to assist these students to be prepared to work in our

educational system upon graduation and completion of the IET. Each person who attends Baker County Adult Education is free to choose a career path that matches their personal goals. Our goal is for each person who enters our program to leave with a goal in mind.



This website also breaks down the data of those lacking their high school diploma by race. This data states that 17.3% of White females, 17% of Black females, 25% of Asian females and 3.6% of Hispanic females for a total of 1468 females in our county do not have a high school diploma and 1731 males. The breakdown of students without a high school diploma by race is as follows: 2,460 whites, 585 African Americans, 22 Asians, 88 Hispanic and 54 others. Many of these students live in remote areas of Baker County and experience barriers to obtaining their education. CareerSource Northeast Florida stated it best in the following quote, “Despite the booming economy and growth in many industries, we continue to see segments of the labor force which struggle to find employment. Populations with significant barriers to employment, such as lack of transportation, workers with disabilities, and those with criminal backgrounds, are not finding work in some of the highest paying and fastest growing sectors. CareerSource Northeast Florida continues to advocate for these groups,

and we hope that more companies will consider employing non-traditional candidates as part of their talent strategy."

3. Complete the **Adult Education Past Performance Table,** (Consolidated Excel Workbook, TAB D). Completed
4. Complete the **Adult Education Enrollment Targets Table**, (Consolidated Excel Workbook TAB E). Completed
5. **Describe how the eligible provider will adequately achieve the need for services identified in the past performance and enrollment targets tabs.**

Baker County Adult Education has made a process where enrolled students are pre and post tested in reading and mathematics. With this process in place, our goal is to meet and exceed the required state performance targets for the percentage of students who are post-tested and achieved at least one MSG. In 2024-2025, we wrote a program improvement plan on this data element. We discovered the need for a tracking form to identify students who are missing the post-test criteria and to begin counseling them for the purpose of this process. We began only enrolling students in one subject area at a time, in order to ensure they were correctly post-tested. Our data is missing the mark on students making measurable skills gains. Our goal is to increase the MSGs in our levels 1-4 over the next school year to 50%.

The next area of concern is that our level 4 students are not achieving EFL gains by passing a subtest on the GED subject area exams. Our 23-24 data shows that only 37% of our level 4 students are gaining this data element. This could be that many of our IET students are also level 4 students and they already have their diplomas. Our data indicates that these students are achieving an EFL gain by transitioning to postsecondary education. We will focus on breaking down this data element to understand why it is reported as it is.

The last category is the attainment of postsecondary credential while enrolled or within one year of exit was listed as 33%, however we believe that this data is not correct and will work on making sure this error does not continue to occur. In the 2022-2023 school year, the data shows that Baker had 1

out of 2 students attain a PS Credential while enrolled in our Adult Education program. We know that Baker had more than 2 students in our Post-secondary IET programs (CNA and Phlebotomy) who completed the courses and passed the industry certifications. In 23-24 school year, this data element increased to 33% achieving a postsecondary credential. This cannot possibly be true when all of our IET CNA students are passing their industry certification. It is our goal to figure out what the problem is with our data entry and bring this data element up.

6. **Describe how the program will recruit and serve individuals in the community most in need of literacy services, including individuals who have multiple barriers to employment.**

   Note: FDOE expects grantees to enroll no less than 20 participants per year.

Baker County Adult Education is dedicated to addressing the needs of individuals in our community who require literacy services the most, especially those facing multiple barriers to employment. Recognizing that attracting and retaining a qualified workforce poses challenges across industries, our program aims to empower adult learners by equipping them with the necessary skills and knowledge to embark on meaningful career paths. We firmly believe that education plays a pivotal role in fostering independence and productivity among our students, enabling them to become valuable contributors to our community.

Through extensive research conducted on our community's demographics and employment landscape, specifically analyzing the Median earnings by Educational Attainment from the Statistical Atlas website, we have identified a significant need among females lacking a high school diploma. These demographics face considerable financial hardship, with a median salary of $12.9K, approximately half the earnings of individuals with a high school diploma.

To address this issue, we are utilizing the success stories of past students who have gone on to obtain their high school diploma and are actively pursuing post-secondary education. By showcasing these students, we aim to inspire and encourage others who face multiple barriers to employment to join our program. Many women in this demographic encounter challenges related to childcare and reliance on

government assistance. Consequently, our program seeks to actively recruit these individuals and provide them with comprehensive career counseling services through our partners, Eckerd Connects and Goodwill Inc. These strategic collaborations are instrumental in dismantling the barriers that hinder the progress of these women, empowering them to achieve sustainable employment and personal growth. In the 25-26 school year, we plan to create an additional class to service students with diplomas but need academic skill building to be successful in a post-secondary program. This course will focus on filling gaps for students based on the TABE assessment and mentor them to complete their program.

Baker County Adult Education has identified a growing number of students exiting high school with a certificate of completion rather than a standard diploma. In response, we are proactively working to engage these individuals by offering a clear pathway to earning their high school diploma through our adult education program. Our goal is to recruit these students directly after high school, providing them with the support and resources they need to complete their education and continue progressing toward their personal and professional goals.

B. Regional Partnerships and Collaborative Networks

The WIOA requires collaboration at all levels – federal, state and local – and between core programs. The formation of regional partnerships aligns multiple resources to provide comprehensive services to learners.

1. **Describe how the applicant will develop partnerships with an expanded set of regional providers such as schools, community-based organizations, vocational rehabilitation providers, unions, industry associations, local or regional economic development agencies, chambers of commerce, community development corporations, libraries, postsecondary institutions and social service agencies to:**
    a. **coordinate regional referral and recruiting efforts among partners to serve students most in need of literacy services;**

Baker County Adult Education has actively engaged in regionalization efforts over the past year, resulting in the establishment of a network of partners with whom we intend to collaborate throughout the duration of this grant. This network includes various adult education providers in Region 8, Goodwill Industries of North Florida, Learn to Read of St. Johns County, Literacy Alliance of Northeast Florida. Additionally, we have forged partnerships with key organizations such as

CareerSource Northeast Florida, Eckerd Connect, Baker County Chamber of Commerce and several local businesses. Given our geographical location, we have developed relationships with Florida State College of Jacksonville and Florida Gateway College in Lake City. These post-secondary institutions work with our graduating students to help prepare them for post-secondary education. Baker County Adult Education prioritizes building partners to bring a comprehensive approach to serving our students, especially in literacy. Our primary objectives revolve around enhancing learner outcomes in terms of academic gains, diploma achievement and successful transition into the workforce and post-secondary education. Previously our partners have fostered an environment that promotes innovation and the discovery of new ways to assist students across all participating programs. Two of the primary objectives set by the Region 8 Advisory Board include establishing a comprehensive repository of all IET programs available in our region and developing a regional marketing and recruiting plan. This recruitment plan will coordinate referrals of prospective students to neighboring agencies when a prospective student is interested in an IET that is not offered locally. In this way, we are promoting our regional partners' IET programs, and they are promoting ours.

b. coordinate comprehensive wrap-around services (services that minimize barriers for adult education students to attend and persist in their adult education program) such as childcare, transportation, mental health services, employee assistance and placement;

Our commitment to coordinating comprehensive wrap-around services for adult education students involves collaborating with our partners to address these barriers. By identifying local needs and leveraging the strengths of each partner, we can provide a range of services for our students. Through regular meetings and open communication, our partnerships facilitate efforts to assist students in academic support, career counseling, job placement assistance, transportation, childcare, and financial aid. Located in our Family Service Center, Baker County Adult Education operates alongside Episcopal Children's Services, Women's Center and Hubbard House, allowing us to leverage their resources and expertise in overcoming barriers.

Additionally, our partnership with Eckerd Connects plays a crucial role in our students' success. By providing an office on our campus, Eckerd Connects works closely with our students, offering an incentivized program for qualified individuals aged 16-24. This program provides incentives as students' progress toward completion of their diploma, transition to post-secondary and securing employment. Episcopal Children's Services plays a vital role in addressing the childcare needs of our students. By working directly with some of our students, they enable individuals to attend classes and pursue their diploma.

Our collaborative efforts are supported by a commitment to continuous improvement. We remain dedicated to identifying and eliminating barriers, fostering an inclusive environment where every adult learner can thrive and achieve their educational goals. By working hand in hand with our partners, we aim to create a supportive and empowering ecosystem that addresses the comprehensive needs of our students, ensuring their persistence and success in the adult education program.

c. specifically support the development and implementation of the required IET programs and other work-based learning opportunities based on local and regional labor market needs;

Baker County School District is a member of the Baker County Chamber of Commerce where we can make connections with local business partners to identify local labor market needs. Baker County is a suburb of Jacksonville and many of our residents must commute to work. Our partnership with JaxUSA, a regional workforce development coalition, has been instrumental in familiarizing us with emerging high-demand industries in the Duval Area and facilitating connections with employers. Through these efforts, we aim to develop and implement effective IET programs that serve our students and meet the needs of our area.

We have two local nursing homes, a state hospital, and a local hospital, that have expressed the need for Certified Nursing Assistants. We understand that these are not high-wage positions, however they are in demand jobs in our area. We have a Certified Nursing Assistant IET program that has been very successful, and our partners engage with us to provide work-based learning opportunities at their

facilities and hiring efforts to those completing the program. Our goal is to expand our IET programs to include an EKG IET for students who want to work in the Duval hospital systems.

In collaboration with our school system, Baker County Adult Education has implemented a paraprofessional IET program. This program aims to equip adult learners with academic proficiency, teaching strategies, and classroom management skills. By closely collaborating with our school principals, we will create opportunities for hiring certified paraprofessionals, thereby addressing the needs within our school district while offering valuable employment prospects to program graduates.

This past year we were able to implement a Culinary Food Safety IET program in our Corrections facility. These students were taught the basics of safe food handling and proper food preparation. These students were allowed to take the ServSafe Food Safety Certification and ____% passed this exam.

d. encourage the braiding of local, regional, state and federal funding resources (direct or indirect) for greater impact to align resources to support services and regional employment needs;

The Baker County Adult Education recognized the importance of braiding funding from various sources to effectively support students and address regional employment needs. Local partners, local business owners and private donors assist students with tuition and testing costs. Our partnership with Eckerd Connects has allowed us to assist students using their funding stream. The Baker County Adult Education facility is in a building with Episcopal Services, Hubbard House and other agencies that assist struggling families. Once a student expresses a need, such as childcare, we can connect them directly with the appropriate agencies. The needs of the workforce industries are vitally important because most of our students express the desire to gain employment through the orientation process. Building relationships and working with our partners has aided us in expanding our ability to understand current needs and projected regional market trends. The integration of workforce training programs has aided our students in obtaining employment. In the next year, we would like to move one of our part-time instructors to a full-time position to work with our adult students in career

exploration, workforce skills, and transitioning them into military, post-secondary education, or employment. Funding for this position will be through this grant and the increase in funds.

e. and provide increased opportunities for transitions to college and career and attainment of postsecondary credentials.

Baker County School District has enjoyed lengthy partnerships with post-secondary institutions such as Florida Gateway College and Florida State College of Jacksonville through our public school's articulation agreements. These institutions have varying workforce and academic programs that we encourage our students to tour and transition into after program completion. Once a student has been exposed to the opportunities, they can easily decide on programs that match their interest. Each institution allows us to visit and tour and then they send advisors to speak with our students. Interested students are encouraged to make appointments with the advisor who then assists in completion of the FAFSA and application process. Baker County Adult Education has adopted Xello as our career exploration platform and will continue to implement it. Students will be encouraged to explore various careers that match their interests and personality types. We also encourage our students to attend a variety of College and Career Fairs, as well as hiring or job fairs, provided by the district or by CareerSource. These opportunities allow our students to make connections and obtain jobs.

2. **Workplace education is defined as *adult education and literacy activities offered by an eligible provider in collaboration with an employer or employee organization at a workplace or an off-site location designed to improve the productivity of the workforce.* Provide details about current or projected formal employer partnerships to provide workplace education class(es), if applicable. If there is more than one employer partnership, describe each. Include how the program activities offered are designed to improve the productivity of employees, and how the employer contributes to the success of the program.**

Baker County Adult Education provides on-site training at Baker County Detention Center through our Adult Education Corrections grant. Baker County Sheriff's Office allows us to send two instructors and a paraprofessional to work with individuals who want to obtain their high school diploma while incarcerated. Through our Corrections funding, we can provide equitable time in classes for both the males and females who are incarcerated. We believe that if these students can receive their diploma and training in life skills, they will have a greater chance of becoming productive citizens. BCDC

contributes to the success of this program by providing space for our instructor and students and assisting in the recruitment of students. Baker County Adult Education has implemented financial planning and life skills into the curriculum for these students. This past year, we taught Dave Ramsey's Financial Peace course on how to budget and manage money to both the males and females who attended class. This training will assist these students in regaining control over their paths and help them plan for employment, post-secondary education or other after they exit the facility. The incarcerated females have previously requested a parenting course that was court ordered. Our female instructor was able to provide this training and help these women start the path to freedom and reuniting with their children. We believe that these courses are critical in helping these students change their lives. In the 24-25 school year, we were able to provide a Culinary Arts IET that taught the requirements for careers in hospitality and allowed students to obtain their ServSafe food safety industry certification. We will continue this effort in the 25-26 school year.

3. Complete the **Partnership Chart** (Tab F) in the

a. Completed

C. Alignment with One-Stop Partners and Coordination

1. Describe the following LWDB considerations to illustrate the partnership between the eligible provider/collective and the LWDB:

    a. How the program aligns its services with and contributes to the local One-Stop Center to meet the goals identified in the Local Workforce Area WIOA Plan(s).

Baker County Adult Education remains committed to aligning its services with the local One-Stop Center as part of its contribution towards achieving the goals outlined in CareerSource Northeast Florida's Local Workforce Area WIOA Plan. The selection of the Nursing Assistant program for our current IET was based on the industries identified in the WIOA plan that demonstrate a projected increase in employment opportunities and high demand rates, as provided by CareerSource Northeast Florida.

In line with the Nursing Assistant program, we have plans to introduce the Certified EKG Technician program in the upcoming years, however funding and finding an instructor are critical barriers that we

are facing. By offering certification opportunities in these areas, adult learners in our region can enhance their skills and become more valuable assets in the workforce. Employers have expressed a need for professionals with a combination of Certified Nursing Assistant and EKG skills, known as Patient Care Technicians. By acquiring these certifications, our students will enhance their employability and gain the flexibility to transition into various job roles.

Furthermore, the education system has identified the high demand for qualified individuals in paraprofessional positions. We are actively collaborating with our district to implement IET programs specifically tailored to recruit, train, and support future employees in this field. Our ongoing partnership with CareerSource will continue to guide our exploration of areas with workforce needs, enabling us to develop additional IET programs that cater to the skill-building training required in those sectors.

Baker County will offer a Culinary Arts IET for eligible adults who are looking for employment in the food industry. This IET will focus on safe food handling, food preparations skills and interpersonal skills needed to work with the public. Students will be given the opportunity to take the ServSafe industry certification.

b. **Any formal or informal agreements between the provider/collective and the LWDB that coordinate/align services benefiting adult learners in the WIOA, Title II (AEFLA) programs.**
    - **Submit a copy of the agency's executed Memorandum of Understanding (MOU) agreement including the local One-Stop Infrastructure Cost Agreement. Carefully review the Adult Education MOU Requirements to ensure the MOU complies with all federal requirements. If a MOU is not available at the time the application is submitted, an executed MOU must be submitted to FDOE prior to the issuance of the grant award notification.**

a. Any existing MOUs, MOAs or contracts with other core providers of WIOA services Include organizations that provide resources for individuals with disabilities, vocational rehabilitation referrals or barriers to employment.

Baker County Adult Education has a current MOU with Eckerd Connects, our local WIOA partner and subsidiary partner of CareerSource, who aligns with assisting students in obtaining a high school

equivalency diploma, employability skills, and moving into either post-secondary education, industry certification training, or becoming employed. Eckerd Connects specializes in 16- to 24-year-olds and has agreed to enroll 20 Baker County Adult learners per year in their workforce development program. Students accepted in this program are low income or have exhibited barriers to education and/or employment. This incentive program uses a variety of incentives such as payment for tuition, testing fees, certification costs as well as incentives such as rewards for completing a Develop U program, mock interviews and growing a level on the TABE test. They also offer 6-8 weeks of paid job shadowing with local businesses to help students determine if that career field is where they want to focus. This program is individualized for each student. These students meet with Eckerd Connects Career Coach on a regular basis to ensure that they are making adequate progress within the scope of this program and with their academic goals. Our goals overlap to ensure students are successful in completing their educational goals, transitioning into a post-secondary training program, and/or employment. Baker County Adult Education will be working diligently to meet with the students and provide services to ensure student success and transition to post-secondary endeavor.

Baker County Adult Education also works directly with local businesses to assist students in overcoming barriers to employment. They assist students financially with tuition, testing, registration fees, and other areas that may be a hindrance to their completion of high school. Baker County will continue to work with these agencies to assist students.

b. Coordination with other regional partners and the available education and training resources for the development of career pathways. Identify specific referral processes

Baker County Adult Education recognizes the importance of harnessing the available education and training resources and collaborating with regional partners to establish well-defined career pathways. A key aspect of our partnership approach involves utilizing and maximizing the benefits of the

education and training resources to ensure seamless navigation for our students across different organizations.

We have established a strong and long-standing articulation of career pathways with Florida Gateway College, our local state college. Florida Gateway College actively engages our adult students by providing informative tours, career fairs, and dedicated "experience" days, which allow them to explore and understand various programs. Advisors from Florida Gateway College visit our campus to guide students on pathway options, entrance requirements, and assist them with the application and registration process. Currently, Baker County Adult Education offers Industry-Recognized Credential (IRC) programs in the Health Science field that align with Florida Gateway's Practical Nursing Occupational Certificate and Registered Nursing A.S. programs. Moreover, we are in the process of developing an IRC program for paraprofessionals that will align with Florida Gateway's Elementary Education bachelor's program.

In addition to our partnership with Florida Gateway College, Baker County Adult Education has expanded its regional collaboration by establishing relationships with other entities in the area. These include Florida State College of Jacksonville, Clay County Adult Education, Nassau County Adult Education, St. Johns River State College, and the St. Johns Adult Education program. These regional partnerships allow us to enhance the educational opportunities available to our students and facilitate smoother transitions across different educational institutions within the region. The upcoming and expanded Advisory Board will explore adopting a formal referral process that will incorporate all our members and partners.

2. Complete and submit the **Alignment with LWDB Plan Executive Summary** (Appendix B). Completed

Priority 2: Expand the state's talent pipeline through attainment of credentials of value and acquisition of postsecondary certifications, industry-recognized credentials and degrees.

D. Integrated Education and Training Programs and Credentials of Value

1. Describe the three-year plan's efforts to recruit, screen and orient participants so they will be successful participating in the IET program.

The three-year plan of Baker County Adult Education is aligned with the state's talent pipeline by assisting learning through a variety of Integrated Educational Trainings offered in our district. We will focus on recruiting, screening, and orienting participants to ensure their success in an IET that meets their career goals. Our program currently offers Certified Nursing Training with plans to expand to include EKG. Baker County Adult Education has successfully developed and implemented a paraprofessional IET that coordinates with the School District's need for hiring trained professionals. This program trains individuals to meet the skills required for the paraprofessional assessment, as well as training participants in classroom management and specific teaching strategies. These individuals are qualified to become employed once they complete the course and pass the assessment. BCAE has also implemented a financial planning and parenting course in the local corrections facility. By expanding our offerings, we hope to assist more of our students in obtaining a credential of value or being accepted into a post-secondary education establishment.

Upon entrance into our adult education program, students are oriented through Xello on the different career clusters and in-demand jobs in our areas. These students will simultaneously work on career exploration while they are working on their high school diploma. Students nearing completion of their diploma will be targeted for recruitment, and we will encourage them to enter one of our IET programs or enroll in post-secondary programs they are interested in. This step is critical to get them started on their new path.

We provide a comprehensive orientation to ensure participants are well-prepared and fully informed about the requirements and expectations of the IET program. This structured approach helps participants build a strong foundation and improves their chances of success in the IET or a post-secondary program. Additionally, we offer tutoring support to our graduates enrolled in post-secondary education to keep them engaged and supported throughout their college journey.

2. **Describe how the three-year plan is developing partnerships and implementing career pathway strategies, (which may include IET programs) aligned to the LWDB plan to expand access to employment, education and other services for individuals with barriers to employment.**

To expand access to employment, education, and other services for individuals with barriers to employment, our three-year plan focuses on developing strategic partnerships and implementing career pathway strategies, including Integrated Education and Training (IET) programs.

Our IET programs are designed to address the specific needs of our target population and are aligned with the goals of the Local Workforce Development Board (LWDB). These programs aim to equip individuals with the skills and certifications necessary to enter and succeed in the job market. By partnering with local businesses, we ensure that our IET programs meet the demands of the labor market and directly address the skills gap in our community.

For instance, through our collaboration with business partners in the healthcare industry, we have identified the need for employees who possess cross-training and multiple certifications. To address this demand, we are planning to introduce an IET program for EKG technicians. This program will provide students interested in the medical field with comprehensive exposure and the opportunity to obtain multiple certifications, enhancing their employability.

Additionally, our partnership with the Baker County School District has shed light on the critical needs for paraprofessionals and bus drivers. By offering IET programs in these areas, we aim to meet these demands and create pathways to employment for individuals with barriers. Graduates of the paraprofessional IET program will be equipped with the necessary skills to immediately enter the workforce, while also having the option to continue their education and become teachers in our district.

To ensure that individuals facing barriers have access to these programs, we have established partnerships with Eckerd Connects, Goodwill Inc., and the Northeast Florida Community Action

Agency. These organizations provide funding and support to our students, enabling them to enroll in these programs without being hindered by financial or other barriers. We will work closely with these partners to ensure that all eligible individuals can participate in further education and training, thus increasing their chances of securing employment and achieving long-term success.

By implementing these strategies and fostering strong partnerships, our three-year plan aims to create a comprehensive career pathway system that not only provides individuals with the necessary skills for employment but also connects them to a network of support services and post-secondary education opportunities. Through these efforts, we will expand access to employment, education, and other services, thereby empowering individuals with barriers to overcome challenges and achieve their full potential.

3. Explain how credentials obtained through IET programs are in-demand by regional employers and lead to sustainable wages.

Baker County Adult Education takes a proactive approach in aligning its programs with the needs of the local job market, as identified in the chart provided by the North Florida Economic Development Partnership. The leading industries in Baker County in 2024 were Public Administration, Retail, Health Care and Social Services, and Education, which are precisely the targeted sectors for our Integrated Education and Training (IET) programs. We have strategically developed our IET programs to meet the demand for skilled workers in these industries. For instance, in the healthcare sector, our Certified Nursing Assistant (CNA) has been designed in collaboration with industry partners who have expressed a specific need for employees with these qualifications. By completing this program, students acquire the necessary training and certification to excel in these roles, aligning them with the growing demand for healthcare professionals in our region.

Responding to feedback from healthcare industry partners, we are looking to introduce the EKG technician IET program. This program equips students with additional certifications and cross-training in multiple areas, making them more marketable and valuable to employers. By incorporating

this specialized training, we provide students with a comprehensive skill set that significantly enhances their employability and opportunities for sustainable wages.

Furthermore, our paraprofessional IET addresses critical needs identified by the Baker County School District. Graduates of the paraprofessional IET program are equipped with the necessary skills and qualifications for immediate employment within the district, offering competitive salary levels and long-term career prospects.

By aligning our programs with regional employers' needs, we maximize our students' chances of securing employment in high-demand fields. The credentials they earn through our IET programs validate their skills and knowledge, making them attractive candidates for employers. As a result, our students have increased opportunities to secure jobs that offer sustainable wages, fostering economic stability and long-term career growth.

4. Describe the relevant work-based learning opportunities available through the IET program and the process used to have employers validate workplace skills.

In our IET service approach, we provide relevant work-based learning opportunities to students. Work-based learning opportunities play a crucial role in bridging the gap between classroom instruction and the actual work environment. These opportunities allow students to apply their skills in real workplace settings, gain practical experience, and develop the competencies required by employers.

To ensure the validation of workplace skills, we engage employers in the process. We seek their feedback on the skills they value and incorporate it into our curriculum. Employers may also participate in assessing students' skills through workplace assessments or by providing feedback. We prioritize industry certifications and credentials endorsed by employers, as they validate students' competence and enhance their employability. Our health related IETs work directly with our local

hospitals, nursing homes and the health department to provide clinical settings for our students. These same premises will be provided for all new IETs created in our three-year plan.

5. Complete the following:
    - **IET Offering Summary (Tab H)** in the Consolidated Grant Workbook.

E. Data Driven Credentials of Value through IET

Local and regional labor market data must drive the design, development and implementation of training programs with credentials of value.

1. Describe how labor market data will be used to drive the development and implementation of the IET service approach.

Baker County Adult Education currently offers Certified Nursing Assistant (CNA), Culinary Arts (Corrections/ AGE) and Paraprofessional IET courses. We have observed successful outcomes from these programs, with a high percentage of students completing the courses and obtaining their licenses. In the CNA program, students receive comprehensive training with 165 hours of instruction and 40 hours in clinical settings. This prepares them for job opportunities in local hospitals and nursing homes. However, the cost of the program remains a significant barrier for adult learners. We are actively seeking ways to lower costs and secure multiple funding sources to assist students financially. Our primary need is financial support, especially to sustain qualified instructors as their costs continue to rise.

Labor market data indicates a growing demand for Patient Care Technicians (PCTs) who possess nursing assistant training, phlebotomy certification, and EKG certification. Based on this data, Baker County Adult Education plans to utilize grant funds to expand our IET offerings by incorporating EKG training and certification. By offering this trio of training, we can provide students with the necessary skills to become PCTs, making them employable and less dispensable in the job market.

In addition, Baker County Adult Education added the paraprofessional IET program. This decision was based on the local need for employees in the school district. Due to the open positions in our

school district and the opening of a new school facility, the need for paraprofessionals became critical. BCAE will continue to offer the paraprofessional IET throughout the remainder of this grant cycle.

2. **Describe how the IET service approach will be aligned to credentials of value such as industry certificates and certifications.**

The CNA IET was chosen because of the constant need for certified nursing assistants at our local hospital, state hospital, nursing home facilities and the Council on Aging. Students in this IET earn a license that enables them to go directly to work in these establishments. The EKG certification will enhance student experience and employability. Baker County Adult Education is still researching the cost factors involved in expanding this IET. BCAE added the Paraprofessional IET that prepares students for the Paraprofessional exam. Passing this certification makes them employable by our local school district. The Culinary Arts IET will prepare students for the ServSafe certification which is required to gain employment at most local restaurants.

3. **Identify the types of credentials available to students who participate in the IET service approach.**

The types of credentials available to students are the CNA license, ServSafe certification, EKG technician certification and the paraprofessional certification.

Priority 3: Ensure all learners receive high quality instruction that prioritizes measurable labor market needs and outcomes while working to increase outcomes for all participants.

F. Quality Program Offerings

1. **Describe the program enrollment system in place that ensures quality learning and outcomes including:**
   a. **managed enrollment, open-entry/open-exit enrollment. FDOE expects programs to offer managed enrollment at a majority of class sites.**

BCAE has an open-entry/open-exit enrollment for our adult education program. We regularly post important contact and program information on Facebook, in flyers, and in the local newspaper, which is published weekly. Signs are also placed around the community at various times to help recruit students and encourage former students to return to class. The school sends out messages to former students through the Baker Connects App to encourage students to return to class. Many students reach out to us after hearing about our program through referrals and

recommendations from their peers. Once a student contacts our office, we ask them to complete a registration form. After completing the form, the students are scheduled for the TABE test, and then provided an orientation on-site with one of our staff members. Orientation includes opportunities with support service providers and career coaching opportunities to strengthen student motivation and goal setting. Students are then enrolled in the courses they qualify for according to their TABE scores. Students are encouraged to remain active until completion of a diploma or certification; however a student may choose to exit the program prior to obtaining his/her diploma or reaching their individual academic goals. This may be due to financial, emotional, relational, or preferential circumstances. BCAE faculty and staff work diligently to maintain enrollment and assist students in eliminating all barriers which may contribute to failing to complete the program.

b. the course modality offered (online, blended learning, laboratory, traditional classroom setting).

BCAE offers the traditional synchronous classroom setting as our main modality; however, our instructors work with each student individually to assist students to complete the program. If students need to work online during a specific timeframe, we provide the student online access to the coursework via Aztec software to enable accessibility from distance learning at the times the students are available. Our teachers are available daily and communicate with each student on a regular basis to ensure that all students are meeting their learning goals.

c. the expectations for students' participation and attendance (for example, number of hours, weeks) to demonstrate sufficient intensity and duration informed by rigorous research necessary for making learning gains.

BCAE has established the expectation that students will attend class a minimum of one day per week to a recommendation of 80% or higher of class time to complete learning goals set by themselves with the assistance of a staff member. Our facilities are open for student use over 30 hours per week, Monday through Friday. Attendance is often cited in educational research as a highly correlated variable in students' retention and success in any program. Our program

emphasizes the importance of students being in class. We believe that if a student does not attend, they will not be as successful and will be less likely to meet their learning goals. Every student is given weekly or biweekly learning goals which map a clear path to complete their diploma within a timely manner. This strategy visually demonstrates the steps needed to complete the program in a reasonable amount of time.

d. how system offers a flexible schedule (day and evening classes year-round), local support services and provide a quality learning system (such as childcare, transportation, mental health services and career planning) for all students, including those with special learning needs, low levels of literacy skills, members of the ALICE (Asset Limited, Income Constrained, Employed) population, learning disabilities and other special needs, to attend and complete program.

United Way has published the ALICE report that describes the "Asset Limited, Income Constrained, Employed" population that exists within our local communities. This describes many of the adult students who attend our program. These students struggle with attendance and completion of our programs because they are working a job and may have other situations that take priority over schooling. The ALICE students may need to be employed, often in low-wage jobs, in order to meet their financial obligations. This population desires to increase their educational skills, but often it is overwhelming. BCAE strives to direct participants with additional needs to the proper agencies who will assist them in gaining financial assistance for childcare, transportation, and/or assist overcoming other additional barriers. BCAE offers day and night programs for students who may work or juggle responsibilities of childcare and/or work. Episcopal Children's Services is located within our facilities, and we actively refer students to them as we become aware of a need. The Baker County Council of Aging provides transportation services for the qualifying people of our county. Several students have expressed the need to have transportation to and from our facilities. We assist students in contacting the BCCOA and requesting pick-up and delivery times as well as locations. Students have been able to attend classes on a regular basis because this service is available and affordable. We also seek

donors who are willing to sponsor a student to offset the cost associated with transportation or obtaining their diploma such as tuition and testing fees. When a student express concerns regarding their finances, we facilitate conversation with local employers to ensure the students are provided with an opportunity to gain employment.

2. **The state has set the expectation for each program to post-test 70% of enrolled participants using an NRS-approved standardized assessment after achieving sufficient hours of instruction. Describe what measures are in place to ensure that the program will meet or exceed that expectation.**

Baker County Adult Education has set the expectation for each participant to post-test at least once in each subject enrolled before exiting each semester as established by the state guidelines. We use the TABE assessment which is an NRS-approved standardized assessment. Students TABE test at the beginning of a term to properly place them in the correct course according to their NRS level. Post-testing students is done on an individual basis once a student has met the instructional hours required and makes adequate progress on learning goals. The teacher tracks student progress and then works with the student to schedule the appropriate post-test. Post-testing may be done at any time during our "open" hours by a certified test administrator. Progress monitoring strategies such as folder audits and weekly staff meetings help identify post testing needs. The staff is trained in updated Technical Assistance guidelines from the Florida Department of Education during pre-planning days.

3. **Complete the Program Offerings Summary Form (Tab G) in the Consolidated Grant Workbook. This form will summarize all planned program offerings in the 2025-2026 program year and will be used to demonstrate the size and scope of the adult education instructional services that will be available during the three-year plan.**

   Completed

4. **Describe the policies in this three-year plan adopted by the eligible provider to accommodate students and staff with disabilities, including learning disabilities, as described in the American Disabilities Act of 1990 (42 U.S.C. 12102).**

The Baker County School District adheres to all laws and regulations in policy and procedures related to serving and accommodating students and staff with disabilities under the American Disabilities Act of 1990 (42 U.S.C. 12102). BCAE administration and teachers will coordinate with the Baker

County School District Exceptional Education Department in garnering resources and providing additional assistance to adult learners with special needs and adult English language learners as needed to help participants successfully complete any program component. The Baker County School District Exceptional Education Department effectively provides continuous professional development specifically addressing identifying students with physical, emotional, mental, and learning disabilities as well as facilitating the proper accommodations.

5. **Describe how the eligible provider will use rigorous research and evidence-based instructional approaches for ABE and ELA (e.g., essential components of reading instruction, differentiated instruction, direct explicit instruction and use of formative assessment, use of standards-based instruction) to assist adult students with achieving substantial learning gains.**

The project will utilize a variety of resources to build a curriculum specific to increasing reading comprehension and reading fluency levels from ABE levels (NRS levels 1-4) to high school levels (NRS levels 5-6). Teachers will model strategies and use effective questioning to enhance student engagement and learning. Further, the BCAE employs a teacher who holds the Florida Certified Teacher Reading Endorsement. Annual Pre-planning days are established to provide all adult education teachers technical training in supplemental academic curriculum, adult education reporting and funding basic components, and training in TABE assessment and score analysis and how it should guide instructional practices. Continuous professional development, through the use of IPDAE and other sources in differentiated instruction and direct explicit instruction are used to support instructors in the effective implementation of contextualized instruction in math, reading, and language skills. Training in career pathways concepts and career development services are embedded throughout the year to assist in meeting the needs of students. This may be done by the Director or employment and postsecondary partners. Teachers are allotted planning time to research instructional practices which assist in the delivery of standards-based instruction. The individual student's needs determine extra professional development to enhance student engagement and promote Multi-Tiered System of Support (MTSS) as needed.

6. **Describe the student support and transition services that support the three-year plan for quality instructional programming. The response must include the following:**
    a. **how the program assesses students' educational needs, support services and accommodations and how providers or partners are delivering those services; and**
    b. **how the program provides student advisement services to facilitate transition to postsecondary education/training and employment.**

BCAE aims to empower adult learners by equipping them with skills that enable educational advancement, postsecondary transition, enhanced employability, and the ability to fulfill their civic responsibilities. This is achieved through a comprehensive approach that combines rigorous academic contextualized instruction, career development services, and workforce preparedness activities. Upon entering ABE or GED test preparation courses, students receive orientation about available career pathways and transition services after an initial TABE assessment and enrollment. During program orientation, individualized counseling sessions are conducted to establish a formal career and education plan. These sessions focus on fostering student motivation, self-directedness, and setting short-term goals that align with the students' abilities.

BCAE collaborates with students to create an individualized career plan. Our plan is to utilize Xello and utilize our full time coordinator to assist with these individualized career plans and assist students with the process of taking the next step either of post-secondary education, military, apprenticeships and/or employment. The plan includes Xello's career interest survey, identification of career clusters, engaging in career exploration activities, and utilizing an adult education career pathway diagram specific to their chosen career. Prospective academic benchmarks are set to guide students toward their self-defined career goals. In cases where the integrated education and training model may not suit a particular student, customized career development interventions are emphasized. These interventions incorporate contextualized learning activities tailored to the student's unique circumstances and needs.

G. Technology and Online Learning

1. **Describe how the program integrates the use of technology into class instruction including the following:**
    a. **how the instructor uses technology as a classroom tool;**

        No planned changes

b. how students uses technology, including those with low levels of literacy and learning disabilities, to develop digital literacy skills in the classroom or as an integral part of their own class work;

No planned changes

c. how digital literacy skills are integrated into workforce preparation and IET programs;

No planned changes

2. Describe how distance education is made available for all students, particularly those with low levels of literacy and learning disabilities; include the following:

a. The synchronous, asynchronous and blended options offered. If you utilize additional software as supplemental instruction, describe the purpose and use of the software.

No planned changes

b. How these options lead to improved student performance.

No planned changes

c. How post-testing procedures are adapted to ensure distance learners meet the state's expectation for each program to post-test 70% of enrolled participants.

Baker County Adult Education Center is committed to meeting Florida's requirement that at least 70% of enrolled participants are post-tested. To support this goal, especially for distance learners—the center has implemented a range of learner-centered strategies that reduce barriers and encourage participation. These include offering extended scheduling options, maintaining clear and consistent communication, and providing targeted support based on student needs. The program emphasizes flexibility, accessibility, and student engagement throughout the post-testing process.

To remove barriers and increase testing participation among distance learners, the center focuses on three key areas: flexible scheduling, consistent communication, and personalized support services. These strategies are designed to meet learners where they are—academically and personally—while promoting successful completion of the Post-TABE. The following supports are in place to ensure students can access and complete their post-tests with confidence:

- **Flexible Scheduling:** By offering post-testing during both day and evening class hours—Monday through Friday from 9:00 a.m. to 1:00 p.m. and 4:00 p.m. to 8:00 p.m.—students have up to 8 hours per day to schedule testing. This accommodates learners managing work, family, or other obligations.
- **Clear Communication:** Consistent outreach through platforms like Baker Connects ensures that students are reminded of upcoming testing dates, receive timely updates, and feel supported throughout the process. This proactive communication reduces missed appointments and helps maintain engagement.
- **Transportation Support:** For students who lack reliable transportation, the center may connect learners to community-based resources, COA, removing a significant barrier to in-person testing.
- **Testing Accommodations:** To support students experiencing test anxiety, learning differences, or other challenges, the center provides accommodations such as quiet testing spaces and individual proctoring, following all test publishers and state guidelines.
- **Motivational Incentives:** To encourage post-testing, the center offers incentives such as snacks and prize drawings. These rewards help reduce anxiety, boost morale, and recognize student effort.

All post-tests are administered with fidelity to the test publisher and Florida Department of Education guidelines, ensuring that results are valid, reliable, and useful for measuring learning gains. These comprehensive procedures ensure that distance learners are supported, engaged, and empowered to succeed, helping the center meet and exceed the state's 70% post-testing goal.

d. The kind of information and data being analyzed by programs to monitor student engagement/persistence enrolled in a distance learning program versus a traditional classroom-based enrollment.

No planned changes

H. Instructional Personnel and Professional Development

1. **Describe the agency's plan for implementing continuous professional development to ensure staff are knowledgeable about adult education instruction, assessment, policies, procedures, career pathways strategies and other regional priorities.**

BCAE's plan for continuous professional development includes pre-planning sessions prior to each semester and weekly data discussions with all faculty and staff. The pre-planning sessions include information sharing regarding administering and understanding the TABE assessment and what students need to progress towards measurable skill gains and learning completion points. Sessions review our policies and procedures, as well as the career pathways available to students. These sessions include LWDB's goals and strategies to assist students in completing their high school diploma and moving into post-secondary options or employment. We plan to look at research-based strategies to assist ALICE students and provide connections with our local partners. Ongoing weekly data discussions are held to determine students who are not meeting their projected learning goals and develop ways to eliminate their barriers and refocus and persist toward their goal. The instructor will have access and be encouraged to participate in IPDAE's professional development throughout the school year.

2. **Describe how the agency's professional development plan supports instructors in incorporating current research and evidence-based instructional strategies that lead to effective program outcomes.**

Professional development is designed to reinforce teaching strategies and engage teachers in focusing on their students. Collaborative discussions and planning are crucial to the success of our program. Ensuring all faculty and staff follow the same policies and procedures eliminates distractions which take away from student learning and ensures a positive learning environment. Educating faculty and staff on the different types of learners and how poverty affects a student's ability to learn will aid the teacher to exhibit empathy and develop strategies that engage all learners. Professional development on career pathways and how it is a critical piece to student success and progression is a vital element to ensure key student outcomes. This year we plan to invite our local and regional partners to speak with our faculty and staff about their available services and goals for the upcoming year.

Institute of Professional Development for Adult Education (IPDAE) offers professional development opportunities and training related to improving student academic performance for all instructional staff and student progression timeline. Professional development will focus on best practices for skill development and improved student outcomes. Teachers are encouraged to participate in webinars hosted by IPDAE and are encouraged to attend IPDAE IET implantation training held in our local division. Evidence based Practices for Teaching Literacy Across Content Areas will be used to improve reading scores. Our Reports Coordinator also attends sessions at WEDDAC and upon returning, trains our staff on how reporting is done and reviewed. This helps everyone understand our data.

3. **Describe the agency's minimum qualifications for the instructors, counselors and administrators delivering the program activities during the three-year plan.**

All instructors and the administrator of the Baker County Adult Education program, have the relevant post-secondary degrees and maintain a current Florida teaching certificate that makes them qualified to deliver the adult education services at BCAE. For our Nursing Assistant IET and the EKG IET, the instructor must hold a Registered Nursing License with the Florida Board of Nursing. The paraprofessional instructor will be a certified teacher. The Culinary Arts instructor must have a current ServSafe certification.

4. Complete the **Personnel Chart (Tab I)** in the Adult Education Excel grant application workbook excel workbook to document the instructional personnel available during the three-year plan.

Priority 4: Incent, Measure and Support Enhanced Program Effectiveness

I. Performance Outcomes

1. **Describe the applicant's capacity to manage a federal grant and any unique aspects of the program which would facilitate delivery of effective adult education and literacy services.**

Baker County Adult Education's director has managed federal adult education grants for the past six years. The Adult Education director is also the CTE director in our district and manages two different

Perkins grants, CTE dual enrollment grant and various other CAP grants. In her new role, she will also be managing Title II and Title IV grants.

2. **Describe how the three-year grant plan accounts for the evaluation and reporting of educational performance and student exit outcomes, including completing an educational gain and transitioning students into postsecondary education or training and the workforce.**

BCAE plans to document and report student progress on the completion of our adult education program throughout this three-year plan. Documentation begins with registration and with the initial TABE assessment scores for each student. This score places the student in a particular class on our software (Aztec) and students are given weekly learning goals that outline steps needed to complete each section of the GED®. With the end goal in mind, students can easily visualize how the weekly goals support their completion resulting in achieving an educational gain and eventually passing each subtest resulting in earning a high school equivalency diploma. Our plan includes directing students to earn at least one educational gain in Math and Reading per semester. Once a student has made a learning gain and moved into the GED® Prep course for a subject area, the teacher sets completion goals, which the student must obtain if they choose to be incentivized.

Each student during orientation, works with a staff member to determine career goals and steps to obtaining them. The student chooses a career pathway which best fits their skills and interests determined by Xello software. Whether a student chooses a specific training program or postsecondary education, the staff will assist the student in completing applications, FAFSA, and accruing the required documentation needed for enrollment. If a student chooses the workforce, our faculty and staff assist the student in navigating through the hiring process. Interview skills, communication skills, how to apply for a position, how to create a resume, etc. are established as workforce goals for the student. All personnel assist students in accomplishing these goals, as well as partners such as the local one-stop workforce board office and Eckerd Connects. BCAE will request the services of our partners to assist in these transitions.

3. **Describe how the eligible provider will adequately provide services for students functioning at lower levels such as ABE levels 1, 2 and 3 and ESL levels 1, 2 and 3.**

Students who self-identify as having a disability on the registration form will receive services, such as extra time or preferential seating as soon as TABE testing and orientation. Students are asked to provide any existing IEP plans from previous educational facilities and if none are available, students are guided through how to request GED® testing accommodations. TABE testing is completed using the Accommodations Guidelines provided by TABE. The BCAE coordinates with the Exceptional Education Department to maintain staff training as well as utilizing support services such as access to licensed mental health professionals. The Baker County School District's ESE staff provide testing and strategies to assist in the education of students so that our staff is unable to obtain significant progress in learning. There were no ESL students in the past program year, but if services are requested, ESL curriculum and research-based resources will be provided.

4. Complete the **Past Performance Table** in the Consolidated Grant Workbook (**Tab D**).

5. **Describe the program's past effectiveness, supported by the data provided in the Past Performance table, in improving the literacy of eligible individuals to meet the state's estimated 2025-2026 performance levels, especially with respect to eligible individuals who have low levels of literacy.**

According to the Performance outcome chart, Baker County Adult Education had an average of 32.4% of students who achieve at least one Measurable Skills Gain in 2022-2023 and then in 2023-2024 it dropped to 29.1%. We are dedicated to moving our students academically and will be working with staff to change these statistics.

We have worked diligently to improve or maintain our high standards for our program. We have experienced a change in staff members and will be once again in the 2025-2026 school year. In 2023-2024 school year, we served 172 students. Of those students, our data shows that only 24 students earned 12 hours and earned their diploma. This data element is very confusing, and the only explanation is that students are enrolled in the summer term who may finish their diploma without earning 12 hours. This is deceptive because these students were with us the previous school

year and because summer is considered a new school year, they count in that year's data. The other data element that is confusing is the attainment of postsecondary credential while enrolled or within one year after enrollment. For the 23-24 school year it shows we only have 6 students enrolled and 2 obtaining a credential. This year we have enrolled all IET students in an ABE/GED course while they are attending the IET program of choice. We expect to see this data element increase.

2025-26 State Performance Targets Minimum Performance Levels for Florida Adult Education Programs	
Measurable Skill Gain (MSG)	
● Educational Functioning Level (EFL) completion measured on pre and post test	Overall 35.7% ABE 31.4% ESL 37.4%
● Enrollment in postsecondary education after program exit	
● Receipt of recognized secondary credential or its recognized equivalent	
● Progress toward milestones	
● Passing a technical/occupational knowledge-based exam	
Employment – 2nd Quarter After Exit	31%
Employment – 4th Quarter After Exit	28.2%
Median Earnings	$5,840
Credential Attainment	21.8%

J. Comprehensive Performance Monitoring

1. **Describe the agency's data management information system and practices for the following:**

   a. **Tracking student attendance records**

   No Planned Changes

   b. **Tracking student pre and post-tests**

   No Planned Changes

   c. **Tracking student outcomes**

   No Planned Changes

   d. **Providing frequent student and program data to teachers and staff to better target educational services and to ensure program effectiveness**

   No Planned Changes

   e. **Data collection, privacy and quality**

   No Planned Changes

   f. **Using data for program and system improvements**

   No Planned Changes

   g. **Monitoring program performance**

No Planned Changes

h. **Sharing data with core partners for strategic improvements**

No Planned Changes

2. **Describe how the agency's personnel will engage in the collection, entry, attestation, correction of errors and resolution of issues in the data management system. Explain any current limitations and how data will be used to:**

a. **Measure participant outcomes**

No Planned Changes

b. **Evaluate learning gains and student goal achievement**

No Planned Changes

c. **Design IET programs and two-generation approaches**

No Planned Changes

d. **Identify areas for improvement and recruit partners to better support high-need priorities for use beyond NRS and compliance reporting**

No Planned Changes

Demographics and TABE pre-test scores are provided on the registration form. Students complete their own demographic information, and the TABE testing scores are added by the Registrar. Attendance is kept in the classroom by the instructors. Instructional hours are calculated by the Reports Coordinator at the end of the survey period through attendance records. Reporting errors are identified through state audits, error reports when entering survey data, and folder audits by BCAE staff. End of the year and correction survey periods open throughout the year for corrections and edits. Each year the Director attests to the program reporting information as correct.

Limitations to the current system of collection, entry, and resolution of data issues include whether information on registration form is correct, electronically capturing real time attendance data daily, and the ability to run periodic learning completion point, measurable skill gain, and post testing reports, on demand, to monitor progress more frequently and closely. Meetings with the MIS coordinator for the district have been conducted to work towards improvements, however finding time outside of survey windows is going to be a new priority.

Through weekly staff meetings, all staff will monitor data to increase program effectiveness, increase student measure skill gains, and learning completion rates. Data will be sorted by class, for each teacher to compare to the schoolwide and statewide rates. Improvement goals will be set during pre-planning and monitored throughout the program year for goal achievement. Individual IET program data will be provided for the IET teacher in addition to the academic teacher. Collaboration and goal setting will be provided for teachers to monitor students' progress. Data will be collected beyond NRS and compliance reporting to market to new participants and increase students served in the upcoming program years. Program data may be presented to the BCAE Advisory Board as well as other partners to identify any gaps and collaborate on possible partner involvement to better support high need priorities.

3. **Describe how the project will comply with the reporting requirements of the National Reporting System (NRS) and WIOA Performance Measures (Section 116).**

The Skyward information management system complies with National Reporting System report requirements and has the capacity to report individual student records, outcomes, and to monitor program performance. Data such as student demographics, instructional hours, GED® test scores, and TABE assessment scores can be queried and extracted. Using Workforce Information Data System and NRS data formats, reports on student enrollment, Educational Functioning Levels completed, diplomas earned, and other performance indicators are generated each survey period and provided to the Department of Education for NRS and WIOA reporting and other local and state evaluation processes. BCAE will continue to collect data from classroom teachers and the GED® test sites on an available basis, monthly at minimum, and input data into the centralized Skyward data management system according to WDIS, NRS and WIOA reporting standards.

Required Budget Narrative

K. Budget Narrative

1. **Describe how the funds requested will be spent to meet the objectives consistent with the requirements of WIOA, as outlined in the eligible providers' written narrative responses.**

The proposed budgets are outlined to meet the objectives contained in the grant narratives of the Adult General Educational grant and the Corrections grant. The budgets include components necessary to continue the adult education programs at our facilities, including the program at the Baker County Detention Center. Salaries for 1 full-time and 2 part-time teachers and classroom paraprofessional are needed to provide continuing support services to students in the areas of recruitment, targeted academic instruction, remediation, career exploration, pathway planning, and assisting low literacy, possible ELL, and students with disabilities. These instructors and paraprofessionals are needed in developing curriculum, delivering instruction, and TABE administration. Included with the salaries are the additional fiscal responsibilities of an employer that have continued to increase yearly. Due to these increases, we have altered our budget to reflect this change. Our grant does not cover the cost of our IET instructors and our administrative assistants, who are needed to continue providing adult education services to our community. Providing professional development for faculty and staff to ensure the delivery of effective instruction, student performance assessment, and quality data monitoring is essential. This may include staff attending conferences and training. Travel costs are a part of attending conferences and will include costs of transportation, meals, hotels, and registration fees associated with traveling to these events. Maintenance and repair for the adult education copier/printer is necessary in continuing classroom instructional activities and other direct student services. The copier/printer maintenance costs are shared with other grants. BCAE students have been successful in completing the GED® subject area tests when instruction was accompanied using Aztec software and IXL software. The AGE grant and tuition collected will cover the cost of student licenses for use of both software in the amount of $10,000 and the Corrections grant will be in the amount of $4200. The amount budgeted for classroom supplies has been set for the AGE program and for Corrections in order to purchase the items needed for the classroom such as Post-it paper, markers, copy paper, pencils, and other consumables. Dues and fees for professional organizations and industry

certification vouchers, as well as GED ready and testing vouchers are included in both budgets. The indirect funds will remain at 5% and will be used by the District Office on both grants.

2. Describe how funds will be used to supplement (not supplant) adult education services.

This grant will be used to supplement adult education services which are provided predominantly by the Workforce Development funding that the state allocates to our program. The Director of Career and Adult Education and two administrative secretaries are paid by WDIS and other grants. WDIS funds are also used to pay part-time IET instructors' salaries.

3. Provide a detailed budget **(Budget Narrative, Form DOE 101S) for each funding stream AGE WIOA Section 231 (Tab L), Corrections Education WIOA Section 225 (Tab M) and/or IELCE WIOA Section 243 (Tab N).**

Additional Required Narrative Responses

L. General Education Provisions Act (GEPA) – For Federal Programs

General Education Provisions Act (GEPA)

In compliance with the Improving America's Schools Act of 1994, Baker County School District ensures equitable access to, and equitable participation in the Florida Integrated Career and Academic Preparation System project for students, teachers and other program beneficiaries with special needs. Barriers such as gender, race, national origin, color disability, or age do NOT impede equitable access or participation. Steps to ensure equitable access to participation in the Baker County Career and Technical programs include:

1. distribution of printed materials about the program to all eligible participants and information dissemination through social media.
2. New releases provided to all eligible participants via local print press, district websites, and social media.
3. Specialized outreach to targeted, underserved groups to encourage their enrollment and participation; and provision of an in-class tutor, if needed for speakers of other languages, and general acceptable accommodation for students with disabilities.
4. Provision of an in-class tutor, if needed, for speakers of other languages and general acceptance accommodation for adults and adult students with disabilities.

Carrie Dopson _____ 05/29/2025

Carrie Dopson
Director of Career and Adult Education
Baker County School District

Date

Support for the Strategic Plan

This project will address Florida's State Board of Education Strategic Plan Goal 3 and Governor DeSantis' workforce initiatives for developing a skilled workforce to improve state economic health through improving adult education programs, specifically Future Measure under development-Performance of Adult Education Programs as measured by learning gains and progression of those exiting with High School diploma and continuing education or entering the workforce. Our goals are aligned with the Possible Future Measures to "Increase participation and performance in meaningful Career and Technical Education Pathways", by exposing and eliminating barriers to adult students participating in industry certifications, college-credit career dual enrollment, clock hour career dual enrollment, and/or pre-apprenticeship and Apprenticeship programs.

M. Family Literacy and Two Generation Approaches - NA

COMPLETE THIS SECTION IF APPLYING FOR CORRECTIONS EDUCATION FUNDS

Corrections Education and Education of Other Institutionalized Individuals - Section 225

Narrative Questions

1. **List the academic programs to be offered to criminal offenders in correctional institutions and other institutionalized individuals. Explain how the corrections education program will meet the needs of the community through the identified academic programs.**

The academic programs that are offered to criminal offenders at Baker County Detention Center are ABE Reading and Language, ABE Math, GED Reading and Language and GED Math courses and ASB RLA and ASB Math. These programs are designed to provide incarcerated individuals with the opportunity to complete their high school diplomas and improve their literacy skills and reading comprehension skills. Baker County Adult Education offers Dave Ramsey's Financial Peace University training for both the male and female students at Baker County Detention Center. At the request of the women in the center, we have also started providing Parenting Skills classes several days per week to assist the inmates with meeting some of the requirements for their release. These two courses will be included in future IET programs offered at the Detention Center.

The corrections education program aims to meet the needs of the community by providing academic programs that offer valuable opportunities for personal growth, skill development, and successful reintegration. These programs are designed to address the unique challenges faced by incarcerated individuals and contribute to reducing recidivism rates. By offering a range of academic programs, the corrections education program equips individuals with the necessary skills and knowledge to pursue higher education, gain employment, and become productive members of society upon release. By earning a high school diploma, students are empowered to pursue further education or enter the workforce with a solid educational foundation. It also enhances their employability and improves their chances of securing stable employment, ultimately reducing the burden on the community.

Overall, the corrections education program meets the needs of the community by providing academic programs that empower incarcerated individuals to develop essential skills, attain educational credentials, and secure employment opportunities upon release. By addressing the educational needs of this population, the program contributes to reducing recidivism rates and creating a safer and more prosperous community.

2. **Provide an explanation of how priority will be given to individuals who are likely to leave the correctional institution within five (5) years of participation in the corrections education program.**

Priority will be given to individuals who are likely to leave the correctional institution within a short time of participation in the corrections education program, based on the understanding that their successful reintegration into society is a top priority. Students at the Baker County Detention Center are only held for a short period of time until they are released or sent to prison.

Considerations will be made for individuals who demonstrate a strong commitment to personal growth, rehabilitation, and active participation in the corrections education program. This may include individuals who show a willingness to engage in self-improvement, maintain good behavior records, and actively pursue educational opportunities. Students at BCDC are given the choice to attend and are not forced to participate in the educational opportunity provided.

Moreover, the priority given to these individuals acknowledges the critical importance of education in preparing them for a successful transition back into the community. By equipping them with academic credentials, vocational skills, and personal development tools, the program enhances their employability, increases their self-confidence, and promotes a sense of purpose and stability.

3. **Describe how the program will ensure that classes are of sufficient intensity and duration and the environment is conducive to learning.**

The program is committed to ensuring that classes are of sufficient intensity and duration while creating a conducive learning environment for participants. This is crucial for maximizing educational

outcomes and supporting the overall success of incarcerated individuals. We have worked to implement several key strategies:

Class Scheduling and Duration: The program has established appropriate class scheduling and duration that ensures an optimal learning experience. This includes providing an adequate number of instructional hours per week to allow for meaningful engagement and skill development. Classes have been structured to accommodate the intensity required for effective learning, balancing the need for substantial content coverage with opportunities for active participation, practice, and reflection.

Baker County Adult Education has increased the time for both males and females to be able to come to class at separate times. We were able to hire a second instructor to be able to provide a morning class for females and an afternoon class for males. This one change allows both groups to attend classes double the amount of time previously provided. This will be a staffing change in the 2025-2026 school year and hope to find a female employee who fits this job description.

Curriculum Design: The program will employ a rigorous and well-structured curriculum that aligns with educational standards and addresses the unique needs of the incarcerated population. The curriculum is designed to provide comprehensive coverage of academic subjects, ensuring that participants receive the necessary depth and breadth of instruction.

Qualified Instructors: The program has hired one qualified instructor who possesses the expertise and skills necessary to deliver high-quality instruction. The instructor is a veteran teacher and has been trained in effective teaching methodologies for correctional education settings, including strategies to engage and motivate learners who may face unique challenges. His expertise will contribute to maintaining the intensity and quality of the learning experience. We plan to replace the female instructor with an experienced instructor.

Learning Resources and Materials: The program will ensure access to appropriate learning resources and materials to support the instructional process. This may include textbooks, educational technology tools, multimedia resources, and relevant hands-on materials for vocational training programs. These

resources will enhance the learning experience and enable participants to engage with the subject matter effectively. BCAE is restricted by the detention center "no internet" policy. This has inhibited many of our resources, therefore, BCAE has purchased an intranet or closed-circuit program through Aztec Learning that the students are able to work on curriculum. We are working to upgrade our system to be able to install a protected internet connection in which students can only access our curriculum.

By implementing these strategies, the program aims to ensure that classes are of sufficient intensity and duration, while creating an environment that is conducive to learning. This approach maximizes participants' educational opportunities, enhances their skills and knowledge, and contributes to their successful reintegration into society.

4. **In the Budget Narrative Section each eligible provider will be required to submit a separate DOE101S Budget Narrative Form (Tab M) to outline Corrections Education proposed allowable cost and activities. If approved for Corrections Education funding, FDOE will create separate project numbers for each funding stream. Providers will be required to maintain separate fiscal records.**

Appendices

Appendix A: Estimated Available AGE, IELCE, and Corrections Education Funds by Agency

Appendix B: Alignment with LWDB Plan Executive Summary

Appendix C: DOE 100A, Project Application Form for AGE, TAPS# 26B022

Appendix D: DOE 100A, Project Application Form for IELCE, TAPS# 26B023

Appendix E: DOE 100A, Project Application Form for Corrections, TAPS# 26B021

Appendix F: Application Review Criteria and Checklist

Appendix B: Alignment with LWDB Plan Executive Summary

Complete the following information:

Eligible Provider Name: __Baker County Adult Education_____

County(ies) Served: ____Baker County_____

Contact Name: _____Carrie Dopson _____

AEFLA fund type your agency will be applying for during the 2025-2026 Adult Education competitive cycle - check all appropriate boxes:

X Adult General Education (AEFLA, Section 231)
□ English Literacy and Civics Education (AEFLA, Section 243)
X Corrections (AEFLA, Section 225)

Name of each LWDB served through this Grant Application	LWDB Number
1. CareerSource NorthEast Florida	8
2.	
3.	
4.	

Narrative Questions

1. **Describe the procedures that are in place to promote alignment among adult education service providers in the local area.**

Baker County Adult Education has actively engaged in regionalization efforts over the past year, resulting in the establishment of a network of partners with whom we intend to collaborate throughout the duration of this grant. This network includes various adult education providers in Region 5, Goodwill Industries of North Florida, Learn to Read of St. Johns, Literacy Alliance of Northeast Florida. Additionally, we have forged partnerships with key organizations such as CareerSource Northeast Florida, Eckerd Connect, Baker County Chamber of Commerce and several local businesses. Given our geographical location, we have developed relationships with Florida State College of Jacksonville and Florida Gateway College in Lake City. Region 5 Advisory Board meets quarterly to promote alignment among our programs and our primary objectives revolve around enhancing learner

outcomes in terms of academic gains, diploma achievement and successful transition into the workforce and post-secondary education. We are working to establish a comprehensive repository of all IET programs available in our region and develop a regional marketing and recruiting plan. This recruitment plan will coordinate referrals of prospective students to neighboring agencies when a prospective student is interested in an IET that is not offered locally.

2. **Describe how the adult education program will address the regional needs as identified in the LWDB plan by serving individuals in the community who were identified as most in need of adult education and literacy activities, including individuals who have low levels of literacy skills or who are English language learners.**

   Baker County Adult Education works with our regional partners to address the needs of the LWDB and we strive to meet the educational needs of adults most in need of their diploma. Many of our students come to us directly out of high school. These students have either withdrawn from high school early or completed high school requirements except passing the state tests. These groups include many individuals who cannot move forward on their career paths because of low levels of literacy and math skills. We identify their greatest deficiencies and strive to improve their academic abilities. Students who drop out are usually frustrated with the educational system and we have to work diligently to help them overcome their own personal barriers.

3. **Describe how the eligible provider will provide adult education activities and services in alignment with the strategy and goals of the LWDB plan, including how the agency will promote co-enrollment in programs and activities provided by WIOA, Title I core programs (Adult Program, Dislocated Worker Program, Youth Program, Adult Education and Family Literacy Act, Wagner-Peyser Act, Vocational Rehabilitation Program, including Blind Services Program).**

Baker County Adult Education provides adult education activities and services in alignment with the goals of the LWDB by working closely with our CareerSource representative and with Eckerd Connects career coach. These two partners help us to connect with other programs that benefit our students, especially those in need of Title One services, mental health or vocational rehabilitation programs. We also work with FSCJ who is promoting a new training program for students with disabilities. They are working closely with the ARC to provide these services.

4. **Provide specific details about shared-cost activities and the resources utilized to support those costs (Example: AEFLA funds cover the cost of the full-time adult education teacher and the local board covers the cost of the classroom facility).**

   Baker County Adult Education does not receive any funding from these partners. We cover the cost of our instructors and facilities.

5. Provide a copy of the Memorandum of Understanding (MOU) agreement and Local One-stop Infrastructure Cost agreement with the LWDB. (If a MOU is not available at the time the application is submitted, an executed MOU must be submitted to FLDOE prior to the issuance of the grant award notification.)

File # and Type	Item	Provide page #s for items listed
File One: submit combined PDF File	DOE 100A, Project Application — with original signature or electronic signature	1-2
	Narrative Section	**Page Number(s)**
File One: submit combined PDF	Priority 1: Part A – Part C	3-17
	Priority 2: Part D – Part E	17-23
	Priority 3: Part F – Part H	23-32
	Priority 4: Part I – Part J	32-37
	Budget Narrative: Part K	37-39
	General Education Provision Act (GEPA) (Federal Requirement): Part L	40
	Support for Strategic Plan (FDOE Requirement): Part L	41
	Family Literacy Two Generation Approaches: Part M	41
	Corrections Education Narrative, *if applicable*	42-45
	IELCE Narrative, *if applicable*	NA
	Application Checklist – must be last page of the Word Document File	49

	Attachments	
File One: submit combined PDF	Local Workforce Board (LWDB) Plan Executive Summary	
	Memorandum of Understanding (MOU) with LWDB, with Local One-Stop Infrastructure Cost Agreement and all other Contractual Service Agreements	
	Adult Education Program Income Letter, *if applicable*	

Memorandum of Understanding
Between
Baker County School District
And
First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

This Memorandum of Understanding ("MOU") entered into July 1, 2025, between Baker County School District, Adult Basic Education Service Provider, and First Coast Workforce Development, Inc., a Florida Not for Profit Corporation dba CareerSource Northeast Florida ("CSNEFL"), to enter into a collaborative relationship to provide Adult Basic Education services for CSNEFL job seekers.

The parties to the MOU agree as follows:

1. **Staffing:** Baker County School District will provide adult education teachers, paraprofessionals, and administrators to effectively deliver ABE and GED services for residents of Baker County.
2. **Facilities and Supplies:** Baker County School District will provide the facilities and instructors to deliver ABE, GED and ACT/Prep services during weekdays and some evening hours. All classroom materials will be supplied by Baker County School District.
3. **Services:** CSNEFL and Baker County School District will work collaboratively to provide placement services to Baker County School District students as outlined in Exhibit "A" and Attachment "1" to the Agreement.
4. **Safety:** Baker County School District staff members will be covered under Baker County School District policies.
5. **No Personal Liability:** No stipulation, covenant, agreement, or obligation ("obligation") contained in this Agreement will be deemed or construed to be an obligation of any present or future director, officer, employee, or agent of CSNEFL, or any incorporator, director, officer, employee or agent of any successor to the Agent, in any persons individual capacity. No person in his/her individual capacity will be liable personally for any breach or non-observance of or for any failure to perform, fulfill, or comply with any obligation, nor will any recourse be had for any claim based upon any obligation, or on any obligation, against any person, in his/her individual capacity, either directly or through CSNEFL or any successor to CSNEFL, under any rule of law or equity, statute, or constitution, or by the enforcement of any assessment or penalty or otherwise, and all liability of any person, in his/her individual capacity is expressly waived any released.

6. **Renewal and Termination of Agreement:** The MOU will commence on **July 1, 2025**, and will be in effect through **June 30, 2030**. The Baker County School District and CSNEFL reserve the right to terminate this MOU upon providing ninety (90) days prior written notice. The MOU will be reviewed at least once every 3-year period and amended if substantial changes have occurred, or signatures have changed.

7. **Amendments to this MOU:** This MOU may be amended or modified by mutual written agreement by the parties.

8. **Records Retention:** Baker County School District shall agree to maintain copies of all records, accounts, and documents pertaining to the MOU or an Amendment hereto for five (5) years from the date of termination. However, if any audit, claim, litigation, negotiation or any other action involving this MOU hereto has been stated before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later.

9. **Notices:** Any notice, instrument, or other communication required or permitted to be given by one of the parties hereto to the other under this Agreement shall be considered as properly given if duly reduced to writing and (i) delivered in person, or (ii)mailed by first class mail, registered or certified, with return receipt requested, and postage prepaid. Notices shall be sent to the following:

For CSNEFL:	**Rebecca Livingston, Executive Vice President** **1845 Town Center Blvd, Suite 250** **Fleming Island, FL 32003**
For Baker County School District:	**John Wyatt Milton, Superintendent** **392 South Boulevard East** **Macclenny, Florida 32063**

10. **Severability:** If one or more of the provisions contained herein shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

11. **Non-Assignment:** Baker County School District shall not assign or transfer any of its interest or duties or obligations under this MOU unless otherwise provided or without prior written consent of the Baker County School District, but in no case shall consent relieve Baker County School District from the obligation under or change the terms of the MOU.

12. **Infrastructure Agreement:** The law requires each Local Workforce Development Area to have at least one Full Service One Stop System. CSNEFL has designated the Duval County Gateway Center to be the Full Service One Stop System. This location has a MOU and Infrastructure Funding Agreement with Florida State College of Jacksonville, and the agreement meets 34CFR §463.500(2)(i), 34CFR §463.755, 34CFR §463.720, WIOA, Subtitle B, Chapter 1 §121(c)(2)(A)(ii). "The duly authorized agent of the recipient agrees to satisfy the requirements of 34 CFR 361.505 and 34 CFR 361.720". Baker County School District Adult Education Program and CSNEFL have no shared cost agreement.

    CSNEFL has offices in the other counties of region to partner with Adult Education to provide services, and linkages to serve our mutual Adult Education customers as further detailed in this MOU agreement.

13. **FERPA:** Protection of Confidential Data: CSNEFL agrees to abide by the limitation on re-disclosure of personally identifiable information from education records set forth in The Family Educational Right and Privacy Act (FERPA)(34 CFR Section 99.333 (a)(2)) and with the terms set forth below. 34 CFR 99.33 (a)(2) states that the officers, employees, and agents of a party that received education record information from Baker County School District may use the information, but only for the purposes for which the disclosure was made.

    a. Covered Data and Information ("CDI") includes paper and electronic student education record information supplied by Baker County School District.

    b. Acknowledgement of Access to CDI: CSNEFL acknowledges that the Agreement allows CSNEFL access to CDI.

    c. Prohibition on Unauthorized Use or Disclosure of CDI: CSNEFL agrees to hold CDI in strict confidence. CSNEFL shall not use or disclose CDI received from or on behalf of Baker County School District except as permitted or required by the Agreement, as required by law, or as otherwise authorized in writing by owner. CSNEFL agrees not to use CDI for any purpose other than the purpose for which the disclosure was made.

    d. Return or Destruction of CDI: Upon termination, cancellation, expiration or other conclusion of the Agreement, CSNEFL shall return all CDI to Baker County School District, or if return is not feasible, destroy all CDI. If CSNEFL destroys the information, it shall provide Baker County School District with a certificate confirming the date of destruction of the data.

e. Remedies: If Baker County School District reasonably determines in good faith that CSNEFL has materially breached any of its obligations under this Agreement, Baker County School District, in its sole discretion, shall have the right to require CSNEFL to submit to a plan of monitoring and reporting; provide CSNEFL with a fifteen (15) calendar day period to cure the breach; or terminate the Agreement immediately if cure is not possible. Before exercising any of these options, Baker County School District shall provide written notice to CSNEFL describing the violation and the action it intends to take. If the Family Policy Compliance Office of the U.S. Department of Education determines that CSNEFL improperly disclosed personally identifiable information obtained from Baker County School District's educational records, owner may not allow CSNEFL access to education records for at least five years.

f. Maintenance of the Security of Electronic Information: CSNEFL shall develop and implement, maintain, and use appropriate administrative, technical, and physical security measures to preserve the confidentiality, integrity, and availability of all electronic maintained or transmitted CDI received from or on behalf of Baker County School District or its students. These measures will be extended by contract to all subcontractors by CSNEFL.

g. Reporting of Unauthorized Disclosure or Misuse of Covered Data and Information: CSNEFL shall, within one day of discovery, report to Baker County School District any use or disclosure of CDI not authorized by this Agreement or in writing by Baker County School District. CSNEFL's report shall identify: (i) the nature of the unauthorized use or disclosure, (ii) the CDI used or disclosed; (iii) who made the unauthorized use or received the unauthorized disclosure; (iv) what CSNEFL has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure and (v) what corrective action CSNEFL has taken or shall take to prevent future similar unauthorized use or disclosure. CSNEFL shall provide such other information, including a written report, as reasonably requested by Baker County School District.

CSNEFL agrees that job seeker names, addresses, social security numbers and telephone numbers will only be released to Baker County School District employees for the express purpose of joint case management, labor exchange, and training services. Information may be restricted from agencies working with Baker County School District.

At no time will client names, addresses, social security numbers or telephone numbers be given out to any organization or individual outside this agreement for any purpose without the expressed written permission of each client/customer.

From time to time, reports showing usage of services or other information may be provided by CSNEFL to Baker County School District.

All documents, papers, computer files, letters or other materials made or received in conjunction with this Agreement will be subject to the applicable legal requirements for maintaining confidentiality in conformance with federal, state, and local laws.

Public access to these records will be in accordance with Chapter 119 of the Florida Statutes and all other applicable laws or regulations.

Although the ABE service provider, their staff, employees, contractors, subcontractors, and partnering agencies and their employees may obtain access to information that is otherwise confidential, that access does not alter the confidential nature of the information. It is incumbent upon Baker County School District, contractors, subcontractors, partnering agencies and their employees to maintain confidentiality requirements. Any requests for release of information covered under this agreement by parties other than those specified in this agreement shall be referred to CSNEFL.

INFORMATION TO BE SHARED: CSNEFL will provide training to Baker County School District on the use of Employ Florida.

14. **Equal Employment and Compliance with Discrimination Laws:** During the term of this MOU, neither party shall discriminate against any person based on race, color, religion, gender, national or ethnic origin, disability or veteran or marital status.

15. The relationship of the parties hereunder shall be an independent contractor relationship, and not an agency, employment, joint venture, or partnership relationship. Neither party shall have the power to bind the other party or contract in the service provider of the other party.

    All persons employed by a party in connection with this MOU shall be considered employees of that party and shall in no way, either directly or indirectly, be considered employees or agents of the other party.

16. This MOU contains the entire MOU between the parties and supersedes all prior agreements and understandings, oral or written, with respect to the subject matter contained herein. Except as may otherwise be expressly set forth in this MOU, neither Baker County School District nor CSNEFL make any representations, warranties, covenants, or undertakings of any kind, express or implied.

17. The validity, interpretation and enforcement of this MOU shall be governed by the laws of the State of Florida. The parties submit to the jurisdiction and venue of the local state and federal courts located in Baker County, Florida.

18. The parties hereto acknowledge and agree that Baker County School District is a political subdivision of the State of Florida. As such Baker County School District's performance under this MOU and any amendments hereto or attachments herewith, shall always be subject to all Florida laws, Florida regulations and District Board of Trustees Rules which are applicable to the Baker County School District operations, commitments and/or activities in furtherance of any terms specified herein.

Furthermore, nothing contained herein shall be construed or interpreted as: (i) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (ii) the consent of the Baker County School District to be sued; or (iii) a waiver of sovereign immunity of the Baker County School District beyond the waiver provided in Section 768.28, F. S. As Baker County School District is a political subdivision of the State of Florida, this MOU is subject to the applicable provisions of Florida Statutes regarding public access and other issues. This MOU is executed and entered into in the State of Florida, and shall be constituted, performed, and enforced in all respects in accordance with the Florida law including Florida provisions for conflict of law.

19. CSNEFL acknowledges that Baker County School District, as a political subdivision of the State of Florida, is subject to the provisions of Chapter 119, Florida Statutes regarding public access to records. The parties agree to comply with applicable Florida Statutes as it relates to the maintenance, generation, and provision of access to all public records related to this MOU.

IN WITNESS THEREOF, the parties hereto have executed this MOU in multiple counterparts, each of which is and shall be considered an original, effective as of the date first written above.

First Coast Workforce Development, Inc. dba CareerSource Northeast Florida

Cheryl A. Taylor _____ 1/29/2025

Cheryl A. Taylor, President — Date

Baker County School District, Adult Basic Education

J. Wyatt Milton _____ 1/27/25

John Wyatt Milton, Superintendent — Date

Exhibit A

1. **Primary Contacts for Communication:** Baker County School District and CSNEFL shall designate employees who will serve as the primary contacts for communication between the partners. Should the contacts change, each partner shall notify the other of such change within 30 days.
2. **Staffing:** Baker County School District will provide adult education teachers, paraprofessionals, and administrators to effectively deliver ABE and GED services for residents of Baker County.
3. **Customer-Centered Services:** Baker County School District agrees to assist in providing customer centered services to jobseekers who are co-enrolled in Baker County School District ABE/GED and CSNEFL programs. Further, Baker County School District will refer appropriate enrolled students for CSNEFL program services once it has been determined that the student is deemed ready and eligible for services offered by CSNEFL. This referral will take place at a minimum of two months prior to completion of the Adult Education program and receipt of diploma.
4. **Workshops for One-Stop Job Seekers:** CSNEFL will conduct workshops for one- stop job seekers regarding the opportunities provided through the ABE/GED program in-person or virtually.
5. **Baker County School District Mailings:** The Baker County School District will implement an email blast notification to all students who have completed at least seventy-five percent (75%) of their program each term. The email notification will promote the job placement services of CSNEFL, and the career development services provided by the school district's career development facilitator.
6. **Communications:** All external communications by Baker County School District utilizing CSNEFL's logo and Baker County School District will be reviewed by CSNEFL prior to release of communications.

Attachment 1

We call job seekers who serve themselves **Transactional**; they choose the self-service option, using our career centers, mobile access point locations, or online resources to pursue employment without the benefit of our staff's advice and guidance. Research has indicated that the average transactional job seeker visits a career center about five times before they move on to other resources. Transactional job seekers have a variety of services they can access without staff assistance. Items marked with an asterisk (*) are required for a job seeker to move on past the transactional phase. Partners are encouraged to refer all appropriate job seekers to transactional employment services. Services may be held virtually.

Self-Assessments	Job Search	Workshops	Other
Employ Florida Initial Skills Assessment	Job Search in Employ Florida	Employ Florida Overview	Complete Employ Florida Registration*
Workforce Skills for the 21st Century	Self-Referrals to Jobs	Resume Writing	CSNEFL Services Orientation Video*
My Next Move	Recruitment Events	Job Search Strategies	Labor Market Research via ONET*
	Job Fairs		
	Career Informational Sessions		

Additional Resources: Job seekers may seek information on additional resources through local CSNEFL centers. *Note: All services may not be available in all counties.*

Vocational Rehabilitation	Adult Education and Family Literacy	Young Adult Services (via contractors)	Northeast Florida Community Action Agency	Operation New Hope
Division of Blind Services	Jacksonville Job Corps	Trade Adjustment Act (TAA)	Jobs for Veterans	Work Incentives Planning Assistance (WIPA)

CSNEFL uses the **Ready, Willing and Able Checklist** as a guide to determine which job seekers may be ready to work with a career coach and be considered for WIOA services. A fillable PDF form is used to check off progress on many factors and list next steps with comments for meeting requirements to move forward with goals and services.

Readiness Checklist:

- Has required valid work documents.
- Has access to transportation.
- Mentally and physically able to work.
- Has prior work or volunteer experience.

Willing Checklist:

- Registration in Employ Florida is complete.
- Demonstrates professional demeanor and dress while in career center.
- Working on resolving barriers (transportation, background, accommodations , etc.)
- Has completed evaluation process.
- Has researched and determined job targets.
- Is putting in good faith effort to find work.
- Is willing to accept suitable employment.
- Follows up on commitments on To Do list.
- Is punctual for meetings, workshops, and other commitments.

Able Checklist (indicates/determines eligibility and suitability for WIOA services):

- Assessments indicate career interest and suitability.
- Able to perform post-secondary work in training.
- Barriers such as transportation and childcare are resolved.
- Able to work in industry/occupation of choice.
- Able to pass background and drug screening, if applicable.
- Able to finance and commit to training, if indicated.
- Able to perform job duties with accommodations.
- Able to commit to (up to) 8 weeks of career coaching and follow up.
- Able to provide necessary documentation required for programs.

Memorandum of Understanding
Between
Baker County School District
And
First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

This Memorandum of Understanding ("MOU") entered into July 1, 2020 between Baker County School District, Adult Basic Education Service Provider, and First Coast Workforce Development, Inc., a Florida Not for Profit Corporation dba CareerSource Northeast Florida ("CareerSource"), to enter into a collaborative relationship to provide Adult Basic Education services for CareerSource Northeast Florida job seekers.

The parties to the MOU agree as follows:

1. **Staffing:** Baker County School District will provide certified teachers, nationally certified career development facilitator, and qualified paraprofessional to service students.

2. **Facilities and Supplies:** Baker County School District will provide the facilities and instructors to deliver ABE, GED and ACT/Prep services during week days and some evening hours. All classroom materials will be supplied by Baker County School District.

3. **Services:** CareerSource Northeast Florida and Baker County School District will work collaboratively to provide placement services to Baker County School District students as outlined in Exhibit "A" and Attachment "1" of the Agreement.

4. **Safety:** Baker County School District staff members will be covered under Baker County School District policies.

5. **No Personal Liability:** No stipulation, covenant, agreement or obligation ("obligation") contained in this Agreement will be deemed or construed to be an Obligation of any present or future director, officer, employee or agent of the CareerSource, or any incorporator, director, officer, employee or agent of any successor to the Agent, in any person's individual capacity. No person in his/her individual capacity will be liable personally for any breach or nonobservance of or for any failure to perform, fulfill or comply with any obligation, nor will any recourse be had for any claim based upon any obligation, or on any obligation, against any person, in his/her individual capacity, either directly or through the CareerSource or any successor to the CareerSource, under any rule of law or equity, statute or constitution or by the enforcement of any assessment or penalty or otherwise, and all liability of any person, in his/her individual capacity is expressly waived any released.

6. **Renewal and Termination of Agreement:** The MOU will commence on July 1, 2020 and will be in effect until June 30, 2025. The Baker County School District and CareerSource reserve the right to terminate this MOU upon providing ninety (90) days prior written notice. The MOU will be reviewed at least once every 3-year period and amended if substantial changes have occurred, or signatories have changed.

7. **Amendments to this MOU:** This MOU may be amended or modified by mutual written agreement by the parties.

8. **Records Retention:** Baker County School District shall agree to maintain copies of all records, accounts and documents pertaining to the MOU or an Amendment hereto for five (5) years from the date of termination. However, if any audit, claim, litigation, negotiation or any other action involving this MOU hereto has been stated before the expiration of the five (5) year period, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later.

9. **Notices:** Any notice, instrument, or other communication required or permitted to be given by one of the parties hereto to the other under this Agreement shall be considered as properly given if duly reduced to writing and (i) delivered in person, or (ii) mailed by first class mail, registered or certified, with return receipt requested and postage prepaid. Notices shall be sent to the following:

If to CareerSource:

Rebecca Livingston
Executive Vice President
215 N. Market Street, Suite 300
Jacksonville, Florida 32202

If to Baker County School District:

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

10. **Severability:** If one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

11. **Non-Assignment:** Baker County School District shall not assign or transfer any of its interest or duties or obligations under this MOU unless otherwise provided or without prior written consent of the Baker County School District, but in no case shall consent relieve Baker County School District from the obligation under, or change the terms of the MOU.

12. **Infrastructure Agreement:** The law requires each Local Workforce Development Area to have at least One Full Service One Stop System. CareerSource Northeast Florida, Region 8, has designated Duval County, Gateway Center, to be the Full Service One Stop System. This location does have a MOU and an Infrastructure Funding Agreement with Florida State College of Jacksonville and the agreement meets 34CFR §463.500(2)(i), 34CFR §463.755, 34CFR §463.720, WIOA, Subtitle B, Chapter 1 §121(c)(2)(A)(ii). "The duly authorized agent of the recipient agrees to satisfy the requirements of 34 CFR 361.505 and 34 CFR 361.720". Baker County School District Adult Education Program and CareerSource Northeast Florida have no shared cost between us.

    CareerSource Northeast Florida has offices in the other counties in the Region to partner with Adult Education to provide services, and linkages to serve our mutual Adult Education customers as further detailed in this MOU agreement.

13. **FERPA:** Protection of confidential Data: CareerSource agrees to abide by the limitation on re-disclosure of personally identifiable information from education records set forth in The Family Educational Right and Privacy Act (FERPA)(34 CFR Section 99.333 (a)(2)) and with the terms set forth below. 34 CFR 99.33 (a)(2) states that the officers, employees and agents of a party that received education record information from Baker County School District may use the information, but only for the purposes for which the disclosure was made.

    a. Covered data and information ("CDI") includes paper and electronic student education record information supplied by Baker County School District.
    b. Acknowledgement of Access to CDI: CareerSource acknowledges that the Agreement allows CareerSource access to CDI.
    c. Prohibition on Unauthorized Use or Disclosure of CDI: CareerSource agrees to hold CDI in strict confidence. CareerSource shall not use or disclose CDI received from or on behalf of Baker County School District except as permitted or required by the Agreement, as required by law, or as otherwise authorized in writing by OWNER.

CareerSource agrees not to use CDI for any purpose other than the purpose for which the disclosure was made.

d. Return or Destruction of CDI: Upon termination, cancellation, expiration or other conclusion of the Agreement, CareerSource shall return all CDI to Baker County School District, or if return is not feasible, destroy any and all CDI. If CareerSource destroys the information, it shall provide Baker County School District with a certificate confirming the date of destruction of the data.

e. Remedies: If Baker County School District reasonably determines in good faith that CareerSource has materially breached any of its obligations under this Agreement, Baker County School District, in its sole discretion, shall have the right to require CareerSource to submit to a plan of monitoring and reporting; provide CareerSource with a fifteen (15) calendar day period to cure the breach; or terminate the Agreement immediately if cure is not possible. Before exercising any of these options, Baker County School District shall provide written notice to CareerSource describing the violation and the action it intends to take. If the Family Policy Compliance Office of the U.S. Department of Education determines that CareerSource improperly disclosed personally identifiable information obtained from Baker County School District's educational records, owner may not allow CareerSource access to education records for at least five years.

f. Maintenance of the Security of Electronic Information: CareerSource shall develop and implement, maintain and use appropriate administrative, technical and physical security measures to preserve the confidentiality, integrity and availability of all electronic maintained or transmitted CDI received from or on behalf of Baker County School District or its students. These measures will be extended by contract to all subcontractors by CareerSource.

g. Reporting of Unauthorized Disclosure or Misuse of Covered Data and Information: CareerSource shall, within one day of discovery, report to Baker County School District any use or disclosure of CDI not authorized by this Agreement or in writing by Baker County School District. CareerSource's report shall identify: (i) the nature of the unauthorized use or disclosure, (ii) the CDI used or disclosed; (iii) who made the unauthorized use or received the unauthorized disclosure; (iv) what CareerSource has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure and (v) what corrective action CareerSource has taken or shall take to prevent future similar unauthorized use or disclosure. CareerSource shall provide such other information, including a written report, as reasonably requested by Baker County School District.

CareerSource agrees that job seeker names, addresses, social security numbers and telephone numbers will only be released to Baker County School District employees for the express purpose of joint case management, labor exchange and training services. Information may be restricted from agencies working with Baker County School District.

At no time will client names, addresses, social security numbers or telephone numbers be given out to any organization or individual outside this agreement for any purpose without the expressed written permission of each client/customer.

From time to time, reports showing usage of services or other information may be provided by CareerSource to Baker County School District.

All documents, papers, computer files, letters or other materials made or received in conjunction with this Agreement will be subject to the applicable legal requirements for maintaining confidentiality in conformance with federal, state, and local laws.

Public access to these records will be in accordance with Chapter 119 of the Florida Statutes and all other applicable laws or regulations.

Although the ABE service provider, their staff, employees, contractors, subcontractors, and partnering agencies and their employees may obtain access to information that is otherwise confidential, that access does not alter the confidential nature of the information. It is incumbent upon Baker County School District, contractors, subcontractors, partnering agencies and their employees to maintain confidentiality requirements. Any requests for release of information covered under this agreement by parties other than those specified in this agreement shall be referred to CareerSource.

INFORMATION TO BE SHARED:

CareerSource will provide training to Baker County School District on the use of Employ Florida.

14. **Equal Employment and Compliance with Discrimination Laws:** During the term of this MOU, neither party shall discriminate against any person on the basis of race, color, religion, gender, national or ethnic origin, disability or veteran or marital status.

15. The relationship of the parties hereunder shall be an independent contractor relationship, and not an agency, employment, joint venture or partnership relationship. Neither party shall have the power to bind the other party or contract in the service provider of the other party. All persons employed by a party in connection with this MOU shall be considered employees of that party and shall in no way, either directly or indirectly, be considered employees or agents of the other party.

16. This MOU contains the entire MOU between the parties and supersedes all prior agreements and understandings, oral or written, with respect to the subject matter contained herein. Except as may otherwise be expressly set forth in this MOU, neither Baker County School District nor CareerSource make any representations, warranties, covenants or undertakings of any kind, express or implied.

17. The validity, interpretation and enforcement of this MOU shall be governed by the laws of the State of Florida. The parties submit to the jurisdiction and venue of the local state and federal courts located in Baker County, Florida.

18. The parties hereto acknowledge and agree that Baker County School District is a political subdivision of the State of Florida. As such Baker County School District's performance under this MOU and any amendments hereto or attachments herewith, shall at all times be subject to any and all Florida laws, Florida regulations and District Board of Trustees Rules which are applicable to the Baker County School District operations, commitments and/or activities in furtherance of any terms specified herein.

    Furthermore, nothing contained herein shall be construed or interpreted as: (i) denying to either party any remedy or defense available to such party under the laws of the State of Florida; (ii) the consent of the Baker County School District to be sued; or (iii) a waiver of sovereign immunity of the Baker County School District beyond the waiver provided in Section 768.28, F. S. As Baker County School District is a political subdivision of the State of Florida, this MOU is subject to the applicable provisions of Florida Statutes regarding public access and other issues. This MOU is executed and entered into in the State of Florida, and shall be construed, performed and enforced in all respects in accordance with the Florida law including Florida provisions for conflict of law.

19. CareerSource acknowledges that Baker County School District, as a political subdivision of the State of Florida is subject to the provisions of Chapter 119, Florida Statutes regarding public access to records. The parties agree to comply with applicable Florida Statutes as it relates to the maintenance, generation and provision of access to all public records related to this MOU.

IN WITNESS THEREOF, the parties hereto have executed this MOU in multiple counterpar each of which is and shall be considered an original for all intents and purposes, effective as the date first above written.

First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida

Bruce Ferguson, Jr. 11/18/20
Bruce Ferguson, Jr. Date
President, FCWD

Baker County School District, Adult Basic Education

Sherrie Raulerson
Sherrie Raulerson Date
Superintendent, Baker County School District

Paula I. Barton 12/7/2020
Richard Griffis Paula Barton Date
Chairperson, Baker County School District

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 12/7/2020
MIN.BK# 39 MIN.BK PAGE#

Carrie Dopson 11-19-2020
Carrie Dopson Date
Director Baker County Adult Education

Exhibit A

1. **Primary Contacts for Communication:** Baker County School District and CareerSource shall designate employees who will serve as the primary contacts for communication between the partners. Should the contacts change each partner shall notify the other of such change within 30 days.

2. **Staffing:** Baker County School District will provide certified teachers, nationally certified career development facilitator, and qualified paraprofessional to service students.

3. **Customer-Centered Services.** Baker County School District agrees to assist in providing customer centered services to jobseekers who are co-enrolled in Baker County School District ABE/GED and CareerSource programs. Further, Baker County School District will refer appropriate enrolled students for CareerSource program services once it has been determined that the student is deemed ready and eligible for services offered by CareerSource. This referral will take place at a minimum of two months prior to completion of the Adult Education program and receipt of diploma.

4. **Workshops for one-stop job seekers:** CareerSource will conduct workshops for one-stop job seekers regarding the opportunities provided through the ABE/GED program in-person or virtually.

5. **Baker County School District Mailings:** The Baker County School District will implement an email blast notification to all students who have completed at least seventy-five percent (75%) of their program each term. The email notification will promote the job placement services of CareerSource and the career development services provided by the school district's career development facilitator.

6. **Communications:** All external communications by Baker County School District utilizing CareerSource's logo and Baker County School District will be reviewed by CareerSource prior to release of communications.

Attachment 1

We call job seekers who choose to serve themselves **Transactional**; they choose the self-service option, using our career centers, mobile access point locations, or online resources to pursue employment without the benefit of our staff's advice and guidance. Research has indicated that the average transactional job seeker visits a career center about five times before they move on to other resources. Transactional job seekers have a variety of services they can access without staff assistance. Items marked with an asterisk (*) are required for a job seeker to move on past the transactional phase. Partners are encouraged to refer all appropriate job seekers to Transactional employment services. Services may be held virtually.

Self-Assessments	Job Search	Workshops	Other
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Workforce Skills for the 21st Century	Self-Referrals to Jobs	Resume Writing	CareerSource Services Orientation Video*
My Next Move	Recruitment Events	Job Search Strategies	Labor Market Research via ONET*
	Job Fairs		
	Career Informational Sessions		

Additional Resources:
Job seekers may seek available information on additional resources through the local CareerSource Centers in Region 8. *All services may not be available in all counties.

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Division of Blind Services	Jacksonville Job Corps	Trade Adjustment Act, TAA	Jobs for Veterans	Work Incentives Planning Assistance (WIPA)

CareerSource Northeast Florida uses the Ready, Willing and Able checklist as a guide for staff to determine which job seekers might be ready to work with a career coach and be considered eventually for WIOA services. We have created a fillable PDF form that allows staff members to check off progress on the list of factors and list next steps with comments for meeting requirements to move forward with goals and services.

Readiness Checklist:

- Must have required valid documents to work
- Have access to transportation
- Able mental and physically able to work
- Work or volunteer experience

Willing Checklist:

- Complete registration in Employ Florida
- Professional demeanor and dress in center
- Working on resolving barriers (transportation, background, accommodations, etc.)
- Completed evaluation process
- Has researched and determined job targets
- Is putting in good faith effort to find work
- Willing to accept suitable employment
- Follow up on commitments on To Do list
- Punctual for meetings, workshops and other commitments

Able Checklist (indicates / determines eligibility and suitability for WIOA services):

- Assessments indicate career interest and suitability
- Able to perform post-secondary work in training
- Barriers such as transportation and childcare resolved
- Able to work in industry / occupation of choice
- Able to pass background and drug screening (if applicable)
- Able to finance and commit to training (if indicated)
- Able to perform job duties with accommodations
- Able to commit to (up to) 8 weeks of career coaching and follow up
- Able to provide necessary documentation required for programs

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

Consolidated Adult Education Grant Application Workbook 2025-2026

UPDATED 5/1/2025

Governor Ron DeSantis

Commissioner Manny Diaz, Jr.

Division of Career and Adult Education

Request for Application (Discretionary Non-Competitive)

Adult General Education (AGE) (AEFLA Section 231) and

Corrections Education and the Education of Other Institutionalized Individuals (AEFLA Section 225) and

Integrated English Literacy and Civics Education (IELCE) (AEFLA Section 243)

General Information

Applicant Information

Provider Name	Baker County School District	
Provider Contact Name	Carrie Dopson	
Provider Contact Email Address	carrie.dopson@bakerk12.org	
Individual or Collective Application	Individual	*use dropdown*
County(ies) Served	Baker	*use dropdown*
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
		use dropdown (if applicable)
Fund Source(s) Included in Application	AGE & Corrections only	*use dropdown*
Type of Applicant	a. Local Education Agency	*use dropdown*
If applying as a collective, identify the lead fiscal agent and all member agencies.		

If necessary, provide additional information below to clarify your selection(s):

Adult Education Past Performance Table

*Eligible Individuals refers to individuals who are 16 years of age or older, not enrolled or required to be enrolled in secondary school under Florida Statute, AND are basic skills deficient, or do not have a secondary diploma, or are English language learners (see Definitions in the RFP)

PERFORMANCE OUTCOME 1

Measurable Skills Gain (MSG) Data Found in NRS Table 4: MSG by Entry Level		2022-2023	2022-2023		2023-2024	2023-2024	
		Number of students enrolled with 12 or more hours of instruction	Number of students who achieved at least one MSG [B]	Percentage of students who achieved at least one MSG	Number of students enrolled with 12 or more hours of instruction	Number of students who achieved at least one MSG [E]	Percentage of students who achieved at least one MSG
Beginning Literacy (0-1)	ABE Level 1	3	2	66.7%	5	2	40.0%
Beginning Basic Ed (2-3)	ABE Level 2	25	13	52.0%	36	12	33.3%
Intermediate Low (4-5)	ABE Level 3	59	16	27.1%	90	28	31.1%
Intermediate High (6-8)	ABE Level 4	16	3	18.8%	38	8	21.1%
ASE Low (9-10)	ABE Level 5	2	0	0.0%	0	0	n/a
ASE High (11-12)	ABE Level 6			n/a			n/a
Alternative ABE Placemet	Alternative ABE				3	0	0.0%
	TOTAL ABE	**105**	**34**	**32.4%**	**172**	**50**	**29.1%**
Beginning Literacy (0-1)	ESL Level 1			n/a			n/a
Beginning Low (2)	ESL Level 2			n/a			n/a
Beginning High (3)	ESL Level 3			n/a			n/a
Intermediate Low (4)	ESL Level 4			n/a			n/a
Intermediate High (5)	ESL Level 5			n/a			n/a
Advanced (6-8)	ESL Level 6			n/a			n/a
	TOTAL ESL	**0**	**0**	**n/a**	**0**	**0**	**n/a**
	OVERALL TOTAL	**105**	**34**	**32.4%**	**172**	**50**	**29.1%**

DIRECTIONS:

NRS performance data reflects the applicant's record in improving the literacy skills of eligible individuals in the domains of reading, writing, mathematics, English language acquisition, and other subjects relevant to the grant application.

NRS Data Guide

Please use the below guide to locate the required NRS data to populate the performance tables.

Column [A] - NRS Table 4, column B
Column [B] - NRS Table 4, column E total + column F total + column G total

Column [C] - automatically calculates

PEFORMANCE OUTCOME 2

Employment After Exit	2022-2023	2022-2023		2023-2024	2023-2024	
	Number of students enrolled with 12 or more hours of who exited	Number of exited students who achieved an outcome	Percentage of exited students who achieved an outcome	Number of students enrolled with 12 or more hours of who exited	Number of exited students who achieved an outcome	Percentage of exited students who achieved an outcome
Employment Second Quarter after exit	132	72	54.5%	101	46	45.5%
Employment Fourth Quarter after exit	113	70	61.9%	97	50	51.5%

DIRECTIONS:

Complete performance outcome tables 2, 3 and 4 to provide evidence for two program years (PY) of demonstrated effectiveness by submitting data regarding outcomes for participants related to employment, median earnings, attainment of secondary school diploma (or its recognized equivalent), and transition to postsecondary education and training.

NRS Data Guide

Please use the below guide to locate the required NRS data to populate the performance tables.

Column [A] - NRS Table 5, column B

Column [B] - NRS Table 5, column C

Column [C] - automatically calculates

PEFORMANCE OUTCOME 3

Earnings	2022-2023		2023-2024	
	Number of students with 12 or more hours who exited	Median Earnings of students with 12 or more hours who exited	Number of students with 12 or more hours who exited	Median Earnings of students with 12 or more hours who exited
Median Earnings Second Quarter after exit	61	$ 3,340	46	$ 5,395

PEFORMANCE OUTCOME 4

Completion and Placement Data found in NRS Table 5: Primary Indicators of Performance	2022-2023	2022-2023		2023-2024	2023-2024	
	Number of students with 12 or more hours who exited [A]	Number of exited students who achieved an outcome [B]	Percentage of exited students who achieved an outcome [C]	Number of students enrolled with 12 or more hours of who exited [A]	Number of exited students who achieved an outcome [B]	Percentage of exited students who achieved an outcome [C]
Attained a Secondary School Diploma/Recognized Equivalent and Enrolled in Postsecondary Education or Training within one year of exit	38	6	15.8%			
Attained a Secondary School Diploma/Recognized Equivalent and Employed within one year of exit	38	15	39.5%			
Attained a Secondary School Diploma and Employed or Enrolled in Postsecondary Education or Training within one year of exit				24	11	45.8%
Attained a Postsecondary Credential while enrolled or within one year of exit	2	1	50.0%	6	2	33.3%

Adult Education Enrollment Targets

Note: Provide enrollment as served by the provider. If applying as a collective, combine enrollment data and include combined projections.

PROVIDER INFORMATION

Name	Baker County Adult Education
County(ies) Served	Baker

Measurable Skills Gains (MSG) Target (25-26)	
ABE	31%
ESL	37%

			[A]	[B]	[C]	[D]	[E]	[F]	[G]
			ACTUAL ENROLLMENT			3- Year Avg (auto-populated)	PROJECTED ENROLLMENT		PROJECTED MINIMUM (auto-populated)
		Educational Functioning Level (EFL)	2021-22	2022-23	2023-24		2025-26 Enrollment Target	2026-27 Enrollment Target	2025-26 MSG Min. Target
1	Beginning Literacy (0-1)	ABE Level 1	9	3	5	6	6	5	**2**
2	Beginning Basic Ed (2-3)	ABE Level 2	70	24	36	44	45	45	**15**
3	Intermediate Low (4-5)	ABE Level 3	70	59	90	73	90	90	**29**
4	Intermediate High (6-8)	ABE Level 4	17	16	38	24	40	40	**13**
5	ASE Low (9-10)	ABE Level 5	5	2	0	3	3	4	**1**
6	ASE High (11-12)	ABE Level 6	0	0	0	0	0	0	**0**
7	Alternative ABE Placement	Alternative ABE			3	3	3	3	**1**
8		**ABE Enrollment Total**	**171**	**104**	**172**	**153**	**187**	**187**	**61**
9	Beginning Literacy (0-1)	ESL Level 1							**0**
10	Beginning Low (2)	ESL Level 2							**0**
11	Beginning High (3)	ESL Level 3							**0**
12	Intermediate Low (4)	ESL Level 4							**0**
13	Intermediate High (5)	ESL Level 5							**0**
14	Advanced (6-8)	ESL Level 6							**0**
15		**ESL Enrollment Total**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
16		**OVERALL TOTAL**	**171**	**104**	**172**	**153**	**187**	**187**	**61**

INSTRUCTIONS

Columns A-C: Previously AEFLA funded applicants, enter NRS data for the years listed.
Column D: This column will auto-populate the 3 year actual enrollment average.
Column E-F: ALL applicants, enter projected enrollment target for years listed.
Column G: This column will auto-populate based on column E and the MSG Target.

Partnerships Chart

Include all formal partnerships with financial and non-financial agreements including Local Workforce Board agreements.

Partner Name, Contact, and Type			Partnership Benefits
Name	CareerSource Florida		**Benefits to AEFLA Program (list services provided)** :
Website	careersourceflorida.com		workforce trainings; scholarship program; referrals for employment
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner: eligible training provider**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Florida Gateway College		**Benefits to AEFLA Program (list services provided)** :
Website	www.fgc.edu		campus tours,advising
Type	State College	*Use dropdown menu*	**Benefits to Partner: student referrals; advising**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Eckerd Connects Workforce Development		**Benefits to AEFLA Program (list services provided)** :
Website	eckerd.org		scholarship program for students; mentoring; job shadowing
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner: refer students; assist in job prep**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Baker County Sheriff's Office		**Benefits to AEFLA Program (list services provided)** :
Website	bakercountysheriffsoffice.com		provide facilities for educational program; pay for student testing
Type	Corrections	*Use dropdown menu*	**Benefits to Partner: provide instructors and GED testing**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Partner Name, Contact, and Type			Partnership Benefits
Name	Goodwill Industries International		**Benefits to AEFLA Program (list services provided)** :
Website	goodwilljax.org		student scholarships; provide assistance for potential barriers
Type	Other: List on the Next Row	*Use dropdown menu*	**Benefits to Partner:**
Subrecipie	No		**If yes, proposed AEFLA funds budgeted** NA

Adult Education Program Offerings Summary

[A] Program Type	[B] County	[C] Instructional Site Name	[D] City of Instruction	[E] Enrollment Structure	[F] Type of Instruction	[G] Days per Week	[H] Hours per Week	[I] No. of Weeks with instruction	[J] Planned Hours from July 1 to June 30	[K] Projected Enrollment	[L] Site Address
ABE	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	80	418 S. 8th Street, Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	10	418 S. 8th Street, Macclenny, FL 32063
ASB	Baker	Baker County Adult Education Day	Macclenny	open enroll/open exit	In-person	5	20	36	720	3	418 S. 8th Street, Macclenny, FL 32063
ABE	Baker	Baker County Adult Education Night	Macclenny	open enroll/open exit	In-person	3	12	36	432	40	418 S. 8th Street, Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Education Night	Macclenny	open enroll/open exit	In-person	3	12	36	432	10	418 S. 8th Street, Macclenny, FL 32063
ABE	Baker	Baker County Adult Correctional	Macclenny	open enroll/open exit	In-person	4	12	36	432	45	1 Sheriffs Office Dr. Macclenny, FL 32063
High School Equivalency (GED)	Baker	Baker County Adult Correctional	Macclenny	open enroll/open exit	In-person	4	12	36	432	8	1 Sheriffs Office Dr., Macclenny, FL 32063

INSTRUCTIONS

[A] Select the type of instructional program

[B] Select the county where instruction will occur

[C] Provide the site where instruction will occur; if instruction is online only, indicate N/A

[D] Provide the city of instruction; if instruction is online only , indicate N/A

[E] Select the enrollment structure (open or managed enrollment)

[F] Select the type of instruction (in-person, online asynchronous, online synchronous, hybrid)
[G] Indicate the number of days per week instruction is provided
[H] Indicate the number of hours per week instruction is provided
[I] Indicate the number of weeks of instruction
[J] This is a calculated field. Do not overwrite the formula
[K] Indicate the projected enrollment
[L] Indicate the site address where the instructional program will occur

Integrated Education and Training (IET) Offering Summary

[A] IET Program Title	[B] Program Number	[C] Status of IET Program for the 2025-26 Year (Active/Inactive)	[D] County	[E] Instructional Site Name	[F] Occupational/Cluster Focus	[G] Educational Functioning Levels to be Served	[H] IET is affiliated with the AGE program (section 231) or Corrections Education (section 225) programs (Yes/No)	[I] Projected # of AGE students to participate in the IET	[J] IET is affiliated with IELCE program (section 243) (Yes/No)	[K] Projected # of IELCE students to participate in the IET
Baker county School District Nursing Assistant AGE	2021101	Active	Baker	Baker County Adult Education	Health Science Home	4-6	YES	18	NO	0
Baker County School District Phlebotomy AGE	2021102	Inactive	Baker	Baker County Adult Education	Health Science Home	4-6	YES	15	NO	0
Baker County School District Information Technology CORR	2023041	Inactive	Baker	Baker County Detention Center	Information Technology Home	1-6	YES	10	NO	0
Baker County School District Paraprofessional	2021051	Active	Baker	Baker County Adult Education	Education & Training Home	3-6	YES	20	NO	0
Baker County School District AGE ServSafe		Active	Baker	Baker County Adult Education	Hospitality & Tourism Home	3-6	YES	15	NO	0
Baker County School District CORR ServSafe	2021111	Active	Baker	Baker County Adult Education	Hospitality & Tourism Home	3-6	YES	10	NO	0

INSTRUCTIONS:
Note: Please include all IET programs offered and complete the columns accordingly.

[A] Enter the IET Program Title

[B] Enter IET Proeram Number

[C] Select from the drop down (Active or Inactive) for the IET Program status for the 2025-26 academic year

[D] Select the county where instruction will take place from the drop down

[E] Indicate the instructional site where the IET program will occur.

[F] Select which Career Cluster the IET program falls under from the drop down
[G] Enter the EFL levels (NRS 1-6) served by each IET Program. Agencies can enter more than one level in this cell. Example: 1,2,3,4,5,6.
[H] Select from the droo down (Yes or No) if the IET proeram is affiliated with AGE (sect. 231) funds
[I] Indicate the projected number of AGE students who will participate in the IET program
[J] Select from the drop down (Yes or No) if the IET program is affiliated with IELCE (sect. 243) funds.
[K] Indicate the projected number of IELCE students who will participate in the IET program

Adult Education Personnel Chart

	Part-Time (Less than 30 hrs. per week)	Full Time (30 hrs. or more per week)	Total
Type of Personnel	**# of Personnel**	**# of Personnel**	
Administrators		1	1
Counselors			0
Instructors	4	1	5
Paraprofessionals	1	2	3
Volunteers			0
Total Personnel	**5**	**4**	**9**
Experience of Personnel			
Less than 1 Year Experience	3		3
1-3 Years of Experience	1		1
More than 3 Years of Experience	1	4	5
Total Counts	**5**	**4**	**9**
Certification of Personnel			
No Certification	1	2	3
Adult Education Certification			0
K-12 Certification	4	2	6
Special Education Certification			0
TESOL Certification			0
Total Counts	**5**	**4**	**9**

INSTRUCTIONS

Enter the adult education personnel employed with your agency.

FLORIDA DEPARTMENT OF EDUCATION
BUDGET NARRATIVE FORM 101S

A) Name of Eligible Recipient/Fiscal Agent:	**Baker County School District**
B) DOE Assigned Project Number:	**020-1916C-6CC01**
C) TAPS Number:	**26B021 (Corrections Education)**

(1)	(2)	(3)	(4)	(5)	(6)
FUNCTION	**OBJECT**	**Account Title and Narrative**	**FTE POSITION**	**AMOUNT**	**% Allocated to This Project**
5400	120	Salary: 2 part-time instructors for the purpose of conducting adult education courss at Baker County Detention Center. (2@ 36 weeks X 20 hours @ $36.30)	1	$ 52,272	100%
5400	210	Retirement: classroom instructors (13.63%)		$ 7,125	100%
5400	220	FICA/Medicare for classroom instructors (7.65%)		$ 3,999	100%
5400	150	Salary for instructional assistant to provide GED testing through a mobile testing site. 20% of instructional assistants' salary	0.2	$ 10,800	100%
5400	210	Retirement instructional assistant (13.63%)		$ 1,472	100%
5400	220	FICA/Medicare for instructional assistant (7.65%)		$ 827	100%
5400	230	Insurance for instructional assistant		$ 4,000	100%
5400	330	Travel: to cover 50% cost of ACE conference and WEDDAC meetings. Perdieum and travel at state approved rate.		$ 2,200	100%
5400	350	Maintenance and Repair: expenditures for repairs and maintenance on copier		$ 2,500	100%
5400	369	Technology related rentals - to provide online access to Aztec program and software		$ 4,200	100%
5400	510	Supplies to be use by the instructor and the students at BCDC		$ 2,843	100%
5400	730	Dues and Fees: funds used to purchase GED vouchers, GED ready's and ServSafe vouchers		$ 3,000	100%
5400	790	Indirect costs: 5% cap		$ 4,762	
			D) TOTAL	**$ 100,000**	

DOE ATTESTATION (Program and Grants Management)

The cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

April 2022 **DOE 101S**

AGENDA ITEM NO. 8.24

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of the 24-25 Agreement with Dr. Raphael_A.Schmitges.pdf

Baker Co. School District
ESE Department

Memo

To: Superintendent Milton

From: Alice Schmitges and Cheryl McCreary

Date: August 27, 2025

Re: Explanation for 24-25 Agreement

When we submitted the invoice for Dr. Judenie Raphael in June of 2025, it was brought to our attention that we did not have a current agreement for 2024-2025 for Dr. Raphael.

Below is a timeline of events.

June 16, 2025 We were advised we do not have current agreement.

June 17, 2025 We began calling to see what Dr. Raphael had in her files and could we get a copy.

July 7, 2025 a corrected invoice for time period of 12/10/24 to 5/27/25 was received.

July 16, 2025 an email from Dr. Raphael inquiring about payment was received. Cheryl explained to her that we did not have a record of a current contract for 2024-2025 and would she check her records and forward us a copy.

July 21, 2025 a copy of 2023-2024 contract was received. Dr. Raphael said she thought the agreement was good for 10 years. There was some miscommunication between her and the previous audiologist. Mr. Green and Cheryl should have caught this last year. (The invoice in November of 2024 had been paid.) I requested that she forward me an agreement for the 2024-2025 and 2025-2026 school years. We have been working diligently to obtain all necessary documents.

Aug. 27, 2025 All documents received and are being submitted for school board approval.

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

August 27, 2025

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

I would like to request School Board approval for the Agreement with Lifeline Audiology & Hearing Solutions, Dr. Judenie Raphael, Au.D. CCC-A Doctor of Audiology and the Baker County School Board. This agreement provides audiological consultation to qualifying hearing impaired students and appropriate staff in the Baker County School System from July 1, 2024 through June 30, 2025. The funding source is General.

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

Sincerely,

Alice Schmitges, Director
Exceptional Student Education/
Student Services

AS: cm

AGREEMENT BETWEEN
Judenie Raphael, AUDIOLOGIST
AND
THE BAKER COUNTY SCHOOL BOARD

This agreement is made by and between Judenie Raphael, Audiologist and Baker County School Board.

PURPOSE

The purpose of this Agreement is to provide audiological consultation to qualifying children and appropriate staff in Baker County School System to begin service July 1, 2024 through June 30, 2025

PROVISIONS

Judenie Raphael, Audiologist agrees to:

1. Hold a valid Florida license to provide audiological services;
2. Abide by all of the applicable federal and state laws governing the practice of audiology and to perform all work in accordance with the current approved methods and practices of the audiological profession in accordance with the code of ethics governing said profession;
3. Provide audiological consultation services on a fee for service basis up to 20 hours a month (one scheduled eight (8) hour day per month and other services as needed); The services to be provided are the following, but not limited to:

    - For ear mold impression;
    - Make recommendations about use of hearing aids, cochlear implants, assistive listening devices, group and classroom amplification;
    - Ensure the proper fit and functioning of hearing aids and other auditory devices and attend staffing when feasible;
    - Analyze classroom noise and acoustics and make recommendations for improving the listening environment;
    - Assist in program placement as a member of the educational team to make specific recommendations for auditory and communication needs;
    - Interpret audiological assessment results to other school personnel;
    - Provide in-service training on hearing impairment and its implications to school personnel, children, and parents on an individual basis; Collaborate with schools, parents, teachers, special support personnel and relevant community agencies and professionals to ensure delivery of appropriate services;

4. Provide classroom visits for each hard of hearing/deaf child for audiological and amplification maintenance and performance evaluations;
5. Maintain records to show computation of charges;
6. Provide Baker County School Board with an invoice for services rendered to each student during the preceding thirty (30) days;
7. Attend ESE staff meetings for identified hearing impaired students, when appropriate (Staffings should be mutually agreed upon regarding date and time) and;
8. Provide input with the appropriate school board official in determining the guidelines regarding the qualified participants for hearing impaired program.

The Baker County School Board agrees to:

1. Initiate requests for the services for the audiologist;
2. Make available all records and information relevant to the child for purposes of service being provided;
3. Pay for services rendered at the rate of $75.00 per hour,
4. Reimburse travel expense at ¢44.5 per mile at 64 miles per round trip visit;
5. Will determine cost and will pay for earmold materials and supplies for classrooms, with the assistance of the audiologist;
6. Provide a calendar schedule of activities, which might possibly interfere with sessions scheduled by the audiologist and to notify the audiologist of any change in school plans or activities that might interfere with consultation services. If audiologist arrives at school to provide services and the school has failed to notify the audiologist that services cannot be rendered, the audiologist will be paid for two hours of consultation;
7. Provide the opportunity for the audiologist to have input in determining the guidelines regarding qualified participants for audiology;

This agreement shall continue and be binding upon both parties, unless terminated as herein provided, beginning July 1, 2024 and ending June 30, 2025. It may be amended by written consent of both parties, and all amendments shall be attached to this Agreement and made a part thereof. This agreement may be terminated by either party by the giving of thirty (30) days written notice of intention to the other party.

_____	_____
Chairman Baker County School Board	Judenie Raphael, Audiologist
_____	July 1, 2024
Superintendent Baker County School Board	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. 8.25

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Agreement with Dr. Raphael_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

August 27, 2025

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

I would like to request School Board approval for the Agreement with Lifeline Audiology & Hearing Solutions, Dr. Judenie Raphael, Au.D. CCC-A Doctor of Audiology and the Baker County School Board. This agreement provides audiological consultation to qualifying hearing impaired students and appropriate staff in the Baker County School System from July 1, 2025 through June 30, 2026. The funding source is General.

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

Sincerely,

Alice Schmitges, Director
Exceptional Student Education/
Student Services

AS: cm

AGREEMENT BETWEEN
Judenie Raphael, AUDIOLOGIST
AND
THE BAKER COUNTY SCHOOL BOARD

This agreement is made by and between Judenie Raphael, Audiologist and Baker County School Board.

PURPOSE

The purpose of this Agreement is to provide audiological consultation to qualifying children and appropriate staff in Baker County School System to begin service July 1, 2025 through June 30, 2026

PROVISIONS

Judenie Raphael, Audiologist agrees to:

1. Hold a valid Florida license to provide audiological services;
2. Abide by all of the applicable federal and state laws governing the practice of audiology and to perform all work in accordance with the current approved methods and practices of the audiological profession in accordance with the code of ethics governing said profession;
3. Provide audiological consultation services on a fee for service basis up to 20 hours a month (one scheduled eight (8) hour day per month and other services as needed); The services to be provided are the following, but not limited to:

    - For ear mold impression;
    - Make recommendations about use of hearing aids, cochlear implants, assistive listening devices, group and classroom amplification;
    - Ensure the proper fit and functioning of hearing aids and other auditory devices and attend staffing when feasible;
    - Analyze classroom noise and acoustics and make recommendations for improving the listening environment;
    - Assist in program placement as a member of the educational team to make specific recommendations for auditory and communication needs;
    - Interpret audiological assessment results to other school personnel;
    - Provide in-service training on hearing impairment and its implications to school personnel, children, and parents on an individual basis; Collaborate with schools, parents, teachers, special support personnel and relevant community agencies and professionals to ensure delivery of appropriate services;

4. Provide classroom visits for each hard of hearing/deaf child for audiological and amplification maintenance and performance evaluations;
5. Maintain records to show computation of charges;
6. Provide Baker County School Board with an invoice for services rendered to each student during the preceding thirty (30) days;
7. Attend ESE staff meetings for identified hearing impaired students, when appropriate (Staffings should be mutually agreed upon regarding date and time) and;
8. Provide input with the appropriate school board official in determining the guidelines regarding the qualified participants for hearing impaired program.

The Baker County School Board agrees to:

1. Initiate requests for the services for the audiologist;
2. Make available all records and information relevant to the child for purposes of service being provided;
3. Pay for services rendered at the rate of $75.00 per hour,
4. Reimburse travel expense at ¢44.5 per mile at 64 miles per round trip visit;
5. Will determine cost and will pay for earmold materials and supplies for classrooms, with the assistance of the audiologist;
6. Provide a calendar schedule of activities, which might possibly interfere with sessions scheduled by the audiologist and to notify the audiologist of any change in school plans or activities that might interfere with consultation services. If audiologist arrives at school to provide services and the school has failed to notify the audiologist that services cannot be rendered, the audiologist will be paid for two hours of consultation;
7. Provide the opportunity for the audiologist to have input in determining the guidelines regarding qualified participants for audiology;

This agreement shall continue and be binding upon both parties, unless terminated as herein provided, beginning July 1, 2025 and ending June 30, 2026. It may be amended by written consent of both parties, and all amendments shall be attached to this Agreement and made a part thereof. This agreement may be terminated by either party by the giving of thirty (30) days written notice of intention to the other party.

_____
Chairman
Baker County School Board

_____
Judenie Raphael, Audiologist

_____
Superintendent
Baker County School Board

Aug. 1, 2025
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

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:_____

AGENDA ITEM NO. 8.26

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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.)

ATTACHMENTS:
09.08.2025 Approval of 25-26 Agreement with Meridian Behavioral Healthcare_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

August 20, 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 to renew the contract between Meridian Behavioral Healthcare and the Baker County School District from July 01, 2025 through June 30, 2026. This agreement will provide additional behavioral counseling for the students in our district. There are no changes from the previous agreement. Funding for these services will be paid through the 2025-2026 Mental Health Allocation.

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

Regards,

Alice Schmitges, Director
Exceptional Student Education/Student Services

AS:cm

Cooperative Agreement
Between
Meridian Behavioral Healthcare, Inc.
And
The School Board of Baker County, Florida

THIS AGREEMENT ("Agreement") is entered into by and between Meridian Behavioral Healthcare, Inc., a Florida Not for Profit Corporation, 1565 SW Williston Road, Gainesville, FL 32608 ("Meridian") and the School Board of Baker County, 392 South Boulevard East, Macclenny, FL 32063 ("School Board").

WHEREAS, the School Board desires to purchase certain therapeutic and preventative mental health and substance abuse services for its students who are in need of such services; and

WHEREAS, Meridian Behavioral Healthcare, Inc. has professionally trained psychiatrists, Advanced Practice Registered Nurses, clinical social workers, licensed therapists, mental health counselors, case managers, and prevention specialists available to provide such services; and

WHEREAS, Meridian Behavioral Healthcare has a full continuum of behavioral health services, including crisis care, residential treatment, and inpatient services, to augment outpatient care available to students in need of services.

NOW THEREFORE, in consideration of the premises and the mutual covenants and conditions contained herein, the Parties agree as follows:

A. Particulars of This Agreement

1. Duration: This Agreement shall commence on July 1, 2025, and shall continue until June 30, 2026.

2. Renewability: This Agreement shall not be automatically renewable.

3. Modification: This Agreement may be modified only by separate written agreement appended hereto and signed by both parties.

4. Contract Managers: Contract Manager for Meridian Behavioral Healthcare, Inc. will be Lauren Cohn, President and CEO or her designee. The contract Manager for the School Board will be Wyatt Milton, Superintendent, or his/her designee.

5. Notices, Authorization, Billing and Reports: All notices, authorizations, bills and reports, or any other documentation required by this Agreement to be provided by one party to the other shall be sent as follows:

The School Board of Baker County, Florida
270 South Boulevard East
Macclenny, FL 32063
Attention: Wyatt Milton, Superintendent
Also, with email copy to: wyatt.milton@bakerk12.org

Meridian Behavioral Healthcare, Inc.
4300 SW 13th Street, Gainesville, FL 32608
Attention: Lauren Cohn, President/CEO
lauren_cohn@mbhci.org

B. Responsibilities of the School Board

1. Payment: School Board shall pay for services rendered to any student who is referred for services pursuant to this agreement, according to the rate plan included in Attachment A. These rates will apply only when the child is not eligible for Medicaid, state funding, or commercial insurance, OR when the service provided is not reimbursable under the rules and limitations of these fund sources including benefits exhausted.

   The School Board shall be billed on a monthly basis by the 15th of the month following the provision of services. Payment shall be made monthly upon receipt of a billing invoice from Meridian. No services may be billed to the School Board under this agreement unless authorized by Superintendent, Wyatt Milton.

2. Determining Eligibility for Services: The School Board is responsible for determining eligibility for service referral. A student may be referred for services under this Agreement if he/she meets the following conditions:
   a. Is under 25 years of age and is enrolled in Baker County Schools; and
   b. Is identified as eligible for Exceptional Student Education services and is serviced in a self-contained class and/or has significant behavioral or emotional difficulties; or
   c. Is in need of mental health or substance abuse services for one or more of the following reasons:
      1) Reported family or peer problem that causes significant distress or interference with functioning with peers, at home, or school.
      2) Traumatic experience (e.g., abuse, loss of loved one, medical problems, or other crisis) that results in significant distress or interference with functioning with peers, at home, or school.
      3) Excessive absenteeism associated with emotional problems.
      4) Academic performance below expected level associated with emotional problems.
      5) Multiple behavioral difficulties at school associated with emotional problems.
      6) Medications require close monitoring and collaboration.
      7) Recent change of program placement indicates the need for transitional support.

8) Underage drinking or other substance use
9) In-school suspension
10) Child indicates he/she perceives that he/she is in an emotional crisis and requests professional services

3. Referral Process: The School Board will refer eligible students through the principal or his/her designee in accordance with the criteria listed above.

The School Board agrees to designate personnel from each school such as the guidance counselor to be active with Meridian assigned school therapist and Meridian Program Manager for processing referrals and to facilitate having school-referred/Meridian-involved students prepared i.e. in office area or other designated location, at agreed upon consecutive time slots, for school-based clinical sessions.

The School Board understands for school-referred/Meridian-involved students to be served routinely by Meridian at the schools, the clinician will need to have enough referred students to justify the time and travel involved in getting to those schools. The School Board is purchasing additional time for the clinician to be present for services that are not billable to Medicaid or third-party insurance or funding, including but not limited to crisis intervention, consultation, and training. When neither is the case, the school referred students may be seen at local Meridian offices instead of the respective school.

Meridian will respond to all requests for referrals for mental health screenings within 3 school days. If the referral is accepted, the assessment of students at risk for mental health disorders will occur within 15 days of referral. Parent or guardian consent must be obtained prior to referral for a mental health screening. If Meridian is selected to provide ongoing care by guardian, school-based mental health services will be initiated within 15 days after identification and assessment. Community based mental health services, if identified, will be initiated within 30 days after the school or district makes a referral.

4. Liability and Protection of Health Information: The School Board agrees to render full cooperation with Meridian in recommending and referring students for counseling and/or consultation, and to facilitate Meridian's obtaining consent for treatment and release of information.

Additionally, the School Board agrees to protect confidential health information in accordance with applicable law. Meridian will clearly identify on its face any confidential health information subject to the Health Insurance Portability and Accountability Act (HIPAA) and/or 42 CFR Part Two, Florida Statutes, Section 90.503, 394.4615 and 456.057 which Meridian provides to School Board, pursuant to a properly executed release of information.

5. Office Space and Resources: The School Board agrees to provide Meridian staff with appropriate workspace at those sites where services are provided. The space does not need to be continuously available but does need to be suitable for therapy sessions and available when the therapist is on site.

As part of this Agreement, it is required that Meridian staff providing services on premises have access to the internet for the purposes of connecting to Meridian's EMR (Electronic Medical Records) to document care and treatment of clients provided at Baker County location(s) and to deliver services via synchronous telehealth. Access required will be via secure VPN (Virtual Private Network) and can be delivered either by Ethernet (wired connection) or secure wireless. Any use by Meridian staff of the School Board's internet access will be subject to the School Board's policies and procedures.

The School Board agrees to install an approved HIPAA-compliant application on computer(s) with camera and microphone located in a secure space that affords privacy. This is a free application that enables school personnel to access a therapist or other clinical staff by telehealth to provide services to youths when a therapist is not available onsite. School to accommodate telehealth equipment including telehealth stations and iPad(s) to enable delivery of services including individual therapy, crisis intervention, consultation to educational staff, and evaluation for Baker or Marchman Acts. Meridian Information Systems staff will provide technical support specific to installation and use of this application and related equipment to access Meridian services.

C. Responsibilities of Meridian

1. Staffing: Staff will have sufficient education, training and experience to conduct the procedures described in the "Service and Rate Schedule" in Attachment A, which is incorporated herein by reference.

2. Billing: Meridian will submit a monthly invoice to the School Board for therapeutic services provided by Meridian staff to be reimbursed under this contract. Invoices shall include details of the duration, types, and locations of services provided, and where applicable, the name of the student served.

3. Record Keeping: Meridian will keep individualized medical treatment records for all individuals served under this Agreement. Storage and release of treatment records shall comply with applicable State and Federal law. Records are the sole property of Meridian. Meridian will keep all student Educational Records in Meridian's possession confidential and exempt in keeping with the provisions of Section 1002.22, Florida Statutes, Section 90.503, 394.4615 and 456.057 and the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. s. 1232g, and the federal regulations issued pursuant thereto.

4. Communication with School Personnel: Meridian staff, subcontractors, and agents will obtain parent/guardian consent to communicate freely with school personnel about the referred child's progress in treatment. This communication shall be subject to the limits and provisions outlined in the consent. Meridian staff will provide quarterly progress reports on each student served under this Agreement. Meridian staff will also maintain a weekly schedule log of services provided. Meridian staff will collaborate with school personnel to plan and implement IEPs, and behavior plans for students served under this Agreement.

5. Scheduling: Meridian staff will provide services within the constraints of the school day and make every effort to minimize disruption to the learning environment.

6. Additional consultation: Meridian will provide the following consultation services, within available resources:
   a. Florida licensed clinical social worker, marriage and family therapist, or mental health counselor as a member of the Threat Assessment Teams.
   b. Primary therapist or other clinical staff as part of team meetings with student, parent(s), teachers and other school personnel to develop plans for transition, safety, and follow-up services for students returning to school following a Baker or Marchman Act evaluation and/or admission to an inpatient crisis stabilization unit.
   c. Examination and consultation, in person or via telehealth, to assess the need to initiate a Baker or Marchman Act evaluation; licensed staff may also initiate the Baker or Marchman Act.
   d. Brief consultation and referral to school staff regarding students not qualifying for or receiving services under this agreement.
   e. Mental Health First Aid training for educational staff.
   f. Trauma Informed practices training for educational staff.
   g. Utilization of Columbia Suicide Severity Rating Scale (CSSRS)

7. Insurance: Meridian shall be responsible for providing adequate liability and malpractice insurance for the activities described in the Agreement and to that end at all times during the existence of this Agreement Meridian will maintain in force and effect insurance as set forth in Attachment B to the "Cooperative Agreement Between Meridian Behavioral Healthcare, Inc. and The School Board of Baker County, Florida" for 2025-2026, which is attached and incorporated into this Agreement by reference and Meridian will provide the School Board with proof of this insurance coverage through a Certificate of Coverage and Meridian agrees to maintain in force and effect, at all times during the existence of this contract, liability/malpractice insurance coverage to cover the contracted services. The Contractor will provide the School Board with evidence of such coverage through a Certificate of Insurance.

8. Level II Background Screening: Prior to any Meridian staff working with students of the School Board, Meridian's staff must satisfy the following provisions which implement the requirements of Board Policy, Florida Statute Sections 435.04, 1012.315, 1012.32, 1012.465 (Jessica Lunsford Act), 1012.467 and 1012.468 are included as terms and conditions of this contract:

   Fingerprinting and Background Checks:
   Meridian will follow procedures for obtaining employees background screening as established by the School Board. To that end Meridian agrees to comply with all requirements of the School Board's Policy and the requirements of Florida Statutes Sections 435.04, 1012.315, 1012.32, 1012.465 (Jessica Lunsford Act) 1012.467 and 1012.468 and any applicable requirements under the new Health and Safety Standards under Chapter 65C-22 and 65C-20, F.A.C., and the 2016 amendments to Section

402.302, and follow-on revisions to 6M-4.620 F.A.C. and 65C-22.003 F.A.C. by certifying that Meridian and Meridian's Staff have completed the mandatory background screenings as required by the referenced policies and statutes. These certifications will be provided to the School Board's Superintendent or his/her designee in advance of Meridian providing any/all services under this Agreement. Meridian will bear the cost of all fingerprinting and acquiring the background screening required hereunder and any/all fees imposed by the Florida Department of Law Enforcement and the School Board to conduct the searches and maintain the fingerprints provided with respect to Meridian and Meridian's staff. Meridian will indemnify and hold harmless the School Board against liability in the form of physical or mental injury, death, or property damage resulting from Meridian's failure to comply with the requirements of these cited policies and statutes.

Meridian will immediately notify the School Board Personnel Department or designee when Meridian discovers that any employee who has contact with or may have contact with the School Board's students either commits an act that would disqualify them from student contact or has an item surface during the five (5) year re-screening that disqualifies them from working with students.

Jessica Lunsford Act – Contractor Certification: Meridian personnel include permanent employees, subcontractors, and agents. By accepting this Agreement, Meridian swears and affirms under penalty of perjury that all of its employees, agents, and subcontractors will comply with the requirements of the Jessica Lunsford Act, School Board fingerprinting procedures, and the laws of the State of Florida. Failure to comply with the above shall constitute a material breach of this Agreement, and the School Board may avail itself of all remedies pursuant to law. Meridian agrees to indemnify and hold harmless the School Board, its officers, employees, and agents, from and against any and all claims or causes of action, including without limitation those for personal and mental injury, death, property damages, and attorney fees, arising out of or relating to Meridian's failure to comply with the above. The School Board is required to conduct background screening of anyone coming in contact with the School Board's students. Background screening includes submission of fingerprints (to include employees, agents, and subcontractors) to the FDLE and FBI. The standard to be applied for the screening depends on the nature of the work to be performed. There are exemptions to the fingerprinting and background screening requirements of the Act. However, even if a contractor is exempt from fingerprinting and background screening, it will be subject to a search of its name against the registration information regarding sexual predators and sexual offenders maintained by the FDLE under s. 943.043 and the national sex offender public registry maintained by the U.S. Department of Justice.

D. The Parties Jointly Agree

1. Periodic Meetings: Meridian staff and School Board personnel agree to meet periodically to evaluate the demand for services, caseload and billable units to determine appropriate staffing patterns for this Agreement. The Parties also agree to meet, as needed, to develop or refine procedures related to referral and onsite screening processes.

2. Evaluation: Evaluation of the quality of services will be the joint responsibility of both Parties. Meridian will assess the quality of services through documentation auditing and peer review procedures, according to Meridian standards. Additionally, Meridian will seek input from School Board staff on a periodic basis, including the completion of annual satisfaction surveys. School Board staff will be responsible for assessing students' academic progress. School Board staff will notify Meridian immediately of any concerns regarding professional conduct or services provided by Meridian.

3. Non-discrimination Policy: The School Board and Meridian agree that students will be counseled without regard to race, color, creed, national origin, age, sex, or economic status. Likewise, Meridian shall not use discriminatory practices in the hiring of staff used to provide services under this Agreement.

4. Independence and Mutual Indemnification: It is understood that employees of Meridian are not agents or employees of the School Board, and employees of the School Board are not agents or employees of Meridian. Neither party to this Agreement assumes any liability for any acts or omissions of the other party or of the agents or employees of the other party. Meridian agrees to indemnify, defend, and hold the School Board, its officers and employees, harmless from any and all liability of the School Board resulting from Meridian's provision of services pursuant to this Agreement.

5. Effective Date: This Agreement will be effective following July 1, 2025, and upon its execution by both parties and will expire on June 30, 2026. Prior to its expiration, either party may terminate this Agreement with or without cause, upon thirty (30) days' written notice to the other party.

6. Default and Remedy: In the event of the failure of either party to comply with any provision of this Agreement, the non-defaulting party shall notify the defaulting party in writing, stating specifically the provision that gives rise to the default. The defaulting party shall be entitled to a period of fifteen (15) days to cure the default. After such fifteen (15) day period, and notwithstanding the provisions of paragraph five (5) above, the non-defaulting party may immediately terminate this Agreement by written notice. The failure of either party to exercise this right shall not be construed as a waiver of such right in the event of further default or non-compliance.

E. Additional Department of Education Compliance Requirements

1. Miscellaneous: This Agreement is to be governed by the laws of the State of Florida. The venue for disputes hereunder shall be in the County and Circuit Courts sitting in Alachua County, Florida. This contract is non-assignable by Meridian.

2. General: Meridian agrees to protect, defend, and save harmless the School Board against any demand for payment for the use of any patented material, process, device or article that may enter into the manufacture, construction, or form of any part of the materials or services covered by the order; and Meridian agrees further to indemnify and save harmless the School Board, its officers, agents and employees from suits or action of every nature and description brought against it for, or on account of any injuries, death, or damages received or sustained by any party or parties by, or from any of the acts of Meridian, its employees or agents.

3. Warranty-Materials and Services: Meridian expressly warrants that any materials and all work covered by this Agreement will conform to any specification, drawings, samples or other description, furnished or specified by the School Board, and if materials are provided, they will be merchantable, of new material, of good workmanship, and free from defects, and fit and sufficient for the purposes intended.

4. Services: Meridian will cause their staff to perform the services under this Agreement in a thorough, efficient, and professional manner, promptly and with due diligence and care, and in accordance with the best practices of the profession, utilizing qualified personnel, equipment and materials. If all or any part of the services is found by the School Board to be unprofessional, inadequate, or otherwise defective (regardless of whether or not payment for such services has been made) for reasons attributable to Meridian, Meridian shall re-perform at its own expense that aspect of the services found to be defective.

5. Cancellation/Termination: The School Board may cancel all or any services called for under this Agreement if Meridian does not perform as specified, or if Meridian defaults on any of the terms hereof. In the case of default, the School Board may procure the articles or services covered by this order from other sources and hold the Contractor responsible for any excess occasioned thereby.

   In any event, either party shall have the right to terminate this Agreement, or any services hereunder, for its convenience, including but not limited to circumstances of the School Board's loss or lack or non-appropriation of funds, upon thirty (30) days advance written notice to the other party. The School Board shall compensate Meridian for services rendered through the date of termination. Neither party shall be obligated hereunder nor likewise liable to pay the other for any other costs, losses, damages, or expenses arising out of or related to the termination of this Agreement or any services performed hereunder.

6. Waiver: The waiver by the School Board of any of the terms and conditions of this Agreement shall be limited to the particular instance, shall not operate or be deemed to

waive any future breaches of this Agreement, and shall not be construed to be a waiver of any provision, except for the particular instance.

7. Debarment or Suspension: Meridian certifies that neither Meridian nor any of its principals or staff are debarred, suspended, or proposed for debarment for federal financial assistance (e.g. General Services Administration's *List of Parties Excluded from Federal Procurement and Non-Procurement Programs as amended*). Meridian or grantee further certifies that potential sub-recipients, subcontractors, or any of their principals are not debarred, suspended or proposed for debarment. Federal Acquisition Regulations clause 52.209-6, Protecting the Government's Interest when Sub-Contracting with Contractors, Debarred, Suspended or Proposed for Debarment, as amended, is incorporated herein by reference and is applicable to Agreements greater than $30,000.

8. Public Entity Crimes Affidavit: A person or affiliate who has been placed on the convicted Bidder's list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO ($30,000) for a period of 36 months from the date of being placed on the convicted Bidder list.

9. Records Requirement: For Agreements funded by federal funds, subject to Florida Statutes, Section 90.503, 394.4615 and 456.057 Meridian agrees to grant access by the School Board, the Federal grantor agency, the Comptroller General of the United States, the Florida Auditor General or any of their fully authorized representatives to any books, documents, papers, and records of Meridian which are directly pertinent to this Agreement for the purpose of making audit, examination, excerpts, and transcriptions.

    a. Meridian agrees to and shall ensure that all required records are retained. This Agreement is also subject to Attachment C, which is attached hereto and incorporated herein by reference, for compliance with Chapter 119, Florida Statutes.

10. Hold Harmless and Insurance: The Contractor acknowledges that in rendering the services provided herein, the Contractor (including its agent or employees providing services under this Agreement) will be acting as an Independent Contractor, and not as an employee of SBBC. The Contractor agrees to hold the SBBC harmless from any liability arising out of services rendered under this Purchase Service Agreement; and the Contractor agrees to maintain in force and effect, at all times during the existence of this contract, liability/malpractice insurance coverage to cover the contracted services. The Contractor will provide the SBBC with evidence of such coverage through a Certificate of Insurance naming the School Board of Baker County of Baker County, Florida, as the certificate holder with an address of 270 South Boulevard, East, Macclenny, FL 32063.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by the duly authorized individuals below.

"Meridian"

MERIDIAN BEHAVIORAL HEALTHCARE, INC.

By:_____
Lauren Cohn Date
President/CEO

"School Board"

THE SCHOOL BOARD OF BAKER COUNTY

By:_____
Wyatt Milton Date
Superintendent

ATTACHMENT A
SERVICE AND RATE SCHEDULE

Service Type: **Screening**
Description: Brief clinical evaluation using evidence-based and developmentally appropriate screening instruments for early identification of individuals at risk for mental health issues, substance abuse, or harm to self or others. Includes recommendations based on screening results, and linkage to more in-depth assessment if indicated.
Rate of Reimbursement: $130.00 per screening

Service Type: **Individual Outpatient Services**
Description: Includes assessment, individual therapy, clinical on-site services, family therapy, treatment planning, crisis intervention, evaluation, brief (non-psychiatric) clinic visit, collateral therapy, intensive therapeutic on-site services, individual psycho-educational interventions, provided in person or synchronous telehealth.
Rate of reimbursement: $110.75 per hourly unit; rounded up to the nearest 10-minute increment;
Example: 45 minutes is rounded up to 50 minutes= 0.83 units=$79.16

Service Type: **Group Outpatient Services**
Description: Includes group therapy and group psychoeducational services.
Rate of reimbursement: $28.25 per hourly unit; rounded up to the nearest 10-minute increment.

Service Type: **Behavioral On-site Therapeutic Support Services**
Description: Includes One-to-one supervision, intervention and skills training based on client(s) treatment plan.
Rate of reimbursement: $54.59 per hourly unit; rounded up to the nearest 10-minute increment. (H2023HM)

Service Type: **Psychiatric Evaluation**
Description: Comprehensive psychiatric evaluation, provided in person or via synchronous telehealth
Rate of Reimbursement: $475.00 per service event if performed by a psychiatrist; $260 if performed by an APRN; typically, a one-hour visit.

Service Type: **Psychiatric Medication Follow-up**
Description: Medication monitoring and follow-up, provided in person or via synchronous telehealth.
Rate of reimbursement: $165 per service event; typically, a brief visit

Service Type: **Outreach**

Description: Outreach services are intended to engage students in services, assist staff to make appropriate referrals for treatment and other services for students, and consult with and support school staff in working with students who have behavioral health issues.

Rate of reimbursement: $73.50 per hour, rounded up to the nearest 10-minute increment.

Service Type: **Consultation Services**

Description: Licensed clinician to participate in interdisciplinary team staffing with school personnel. This includes but is not limited to:

- Threat Assessment Teams
- Transition planning for youths re-entering school following a Baker or Marchman Act or inpatient psychiatric episode of care.
- Trauma-informed services training

Rate of Reimbursement: $105 per hour

Service Type: **Mental Health First Aid Training**

Description: Eight-hour training in evidence-based approach to identify and intervene with youths experiencing a crisis due to mental or substance use disorders.

Rate of Reimbursement: $815 per class, a maximum of 25 people per class. Includes textbooks for each participant.

Service Type: **Mobile Response Team (MRT)**

Description: The mobile response team (MRT) will be available to provide services to individuals experiencing a critical mental health crisis. Services will be performed on-site or through telehealth by trained professional staff within 60 minutes after receiving the crisis call. We will have telehealth equipment available to expedite services. The MRT will provide follow up, referral services and care coordinators to ensure warm handoffs to behavioral health treatment and other community services based on the student and family needs. Services are available 24/7 and can be accessed using our crisis line.

Rate of Reimbursement: No charge for this service.

ATTACHMENT B

INSURANCE REQUIREMENTS UNDER THE "AGREEMENT":

GENERAL LIABILITY

1. Meridian shall maintain commercial general liability insurance with a minimum limit of $1,000,000 per occurrence, $2,000,000 general aggregate, and $2,000,000 Products/Completed Operations Aggregate for bodily injury and property damage.
2. As work performed under the contract will require contact with students Meridian's insurance coverage must include sexual abuse and molestation.
3. The policy must name The School Board of Baker County, Florida, its Officers, Employees, Volunteers and Agents as additional insured using ISO additional insured endorsement CG 20 26 or its equivalent.
4. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance programs available to The School Board of Baker County, Florida using ISO endorsement CG 20 01 or its equivalent.

AUTOMOBILE LIABILITY

1. Meridian shall maintain automobile liability insurance with a minimum limit of $1,000,000 per each accident for bodily injury and property damage.
2. Coverage must include all owned, leased, hired, non-owned, and employee non-owned vehicles and, where applicable, provide personal injury protection.

WORKERS' COMPENSATION/EMPLOYERS' LIABILITY

1. Meridian agrees to maintain workers' compensation coverage in accordance with Chapter 440, Florida Statutes as may be amended from time to time, including employer's liability insurance.
2. The minimum Employers' Liability limits required are $500,000/$500,000/$500,000.
3. Coverage will apply to all those persons rendering services to Meridian for The School Board of Baker County, Florida.
4. The policy will provide a Waiver of Subrogation endorsement in favor of The School Board of Baker County, Florida, its Officers, Employees, Volunteers and Agents.

NOTICE OF CANCELLATION

1. Each insurance policy required by the insurance provisions of this contract shall provide the required coverage and shall not be suspended, voided, or canceled except after thirty (30) days' prior written notice has been given under the Agreement to the School Board except when cancellation is for non-payment of premium; then ten (10) days' prior written notice may be given to the School Board.
2. Such notice shall be sent directly to the School Board at the addresses in the Agreement.

3. If any insurance company refuses to provide the required notice, Meridian or its insurance broker shall notify the School Board of any cancellation, suspension, or non-renewal of any insurance within seven (7) days of receipt by Meridian or its insurance broker of insurer's notification to that effect.

PROFESSIONAL LIABILITY

1. Meridian shall maintain professional liability insurance with a minimum limit of $1,000,000 each claim and $2,000,000 aggregate covering professional misconduct or lack of ordinary skill for those positions defined in the scope of services in the Agreement.
2. Meridian must provide proof of coverage for up to three (3) years after the completion of the project.
3. Meridian agrees to provide the Board with a certificate or certificates of insurance evidencing the required insurance. Compliance with the requirements of this paragraph shall not relieve the Meridian of its liability and obligations under the Agreement.

ATTACHMENT C

MAINTENANCE AND PUBLIC ACCESS TO RECORDS

Under the Agreement and in compliance with F.S. 119.0701(2016) Meridian shall:

A. Keep and maintain public records that would ordinarily and necessarily be required by the School Board in order to perform the services provided by Meridian under the Agreement subject to the records governed by Florida Statutes, Section 90.503, 394.4615 and 456.057 documents created by Meridian related to this contract shall be considered a public record. This includes, without limitation, any and all financial, accounting, instructional, curriculum, testing, operational or service records or reports kept, generated or issued as a normal part of the services provided.

B. Upon request from the School Board's custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Meridian does not transfer all the records to the School Board.

D. Upon completion of the Agreement, transfer, at no cost, to the School Board all public records in possession of Meridian or keep and maintain public records required by the School Board to perform the service. If Meridian transfers all public records to the School Board upon completion of the Agreement, Meridian shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Meridian keeps and maintains public records upon completion of the Agreement, Meridian shall meet all applicable legal requirements for retaining the type of Public Records kept and maintained by Meridian. All records stored electronically must be provided to the School Board, upon request from the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.

E. If Meridian does not comply with a public records request, the School Board shall be entitled to enforce these contract provisions by any legal or equitable means available, including, without limitation, damages, injunctive relief or both.

Failure of Meridian to abide by the terms of this provision shall be deemed a material breach of this Agreement. This provision shall survive any termination or expiration of this Agreement. In the event a civil action is filed against Meridian to compel production of public records where Meridian has unlawfully refused to comply with the public records request within the time required by law, the Plaintiff may be entitled to recover its reasonable costs of enforcement, including reasonable attorney's fees from Meridian as authorized by 119.0701, Fla. Stat.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, THE DIRECTOR OF RISK MANAGEMENT AT 904-259-0423, 270 SOUTH BOULEVARD EAST, MACCLENNY, FLORIDA 32063. FOR QUESTIONS REGARDING MERIDIAN FINANCIAL RECORDS, CONTACT MERIDIAN'S CHIEF FINANCIAL OFFICER, ANNMARIE ATTAWAY AT (352) 374-5600, 1565 SW WILLISTON ROAD, GAINESVILLE, FL 32608. FOR MERIDIAN CLINICAL RECORDS, CONTACT MERIDIAN'S VP OF PERFORMANCE & RISK MANAGEMENT, MICHELLE LISK AT, (352) 374-5600, 1565 SW WILLISTON ROAD, GAINESVILLE, FL 32608.

BUSINESS ASSOCIATE AGREEMENT

THIS **BUSINESS ASSOCIATE AGREEMENT** (this "Agreement") is entered into, and effective as of July 1, 2025 (the "Effective Date") by and between Meridian Behavioral Healthcare, Inc. ("Meridian" or "Covered Entity") and Baker County School Board ("Business Associate"). The parties to this Agreement if not referred to as Covered Entity or Meridian or Business Associate may sometimes collectively be referred to "the Parties." The Parties mutually agree as follows:

INTRODUCTION

The purpose of this Agreement is to comply with the requirements of (i) the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the associated regulations, as may be amended; (ii) the HIPAA Privacy Rule codified at, 45 C.F.R. Parts 160 and 164, Subparts A and E, as may be amended; (iii) the HIPAA Security Rule codified at 45 C.F.R. Part 160 and 164, Subpart C, as may be amended; (iv) the Breach Notification Rule, codified at 45 C.F.R. Part 164, Subpart D, as may be amended; (v) the Enforcement Rule codified at 45 C.F.R. Part 160, Subparts C and D, as may be amended; (vi) the Health Information Technology for Economic and Clinical Health Act, Title XIII of the American Recovery and Reinvestment Act of 2009 (the "HITECH Act"); (vii) the Enforcement Rule codified at 42 C.F.R. Part 2, Confidentiality of Substance Use Disorder Patient Records; and (viii) the HIPAA Omnibus Final Rule published in the Federal Register at 78 Fed. Reg. 5,566 (Jan. 25, 2013), and effective on March 26, 2013. The HITECH Act provides further protection for the privacy and security of PHI used and disclosed through health information technology. The Privacy, Security, Breach Notification and Enforcement Rules are collectively referred to herein as the "HIPAA Rules." Unless otherwise defined in this Agreement, capitalized terms have the meanings given in the HIPAA Rules and the HITECH Act.

In consideration of the new and continuing obligations under the Services Agreement referenced below and other good and valuable consideration, the parties agree to comply with this Agreement and the requirements of the HIPAA Rules, and the HITECH Act as follows:

1. **Services**. Meridian and Business Associate have entered into an agreement under which Business Associate will perform certain services for Meridian ("the Services Agreement") Under the Services Agreement. Business Associate may create, receive, use, maintain or transmit PHI from or on behalf of Covered Entity in the course of providing certain services (the "Services") for Covered Entity. The Services Agreement is incorporated herein by reference. In the event of a conflict between the terms of the Services Agreement and this Agreement, this Agreement shall control.

2. **Permitted Uses and Disclosures**. Business Associate may use and/or disclose PHI only as permitted or required by this Agreement, or as otherwise required by law. Business Associate may disclose PHI to, and permit the use of PHI by, its employees, contractors, agents, or other representatives only to the extent directly related to and necessary for the performance of Services under the Services Agreement. Business Associate shall make uses and disclosures, and requests for PHI from Covered Entity, only in a manner consistent with HIPAA's minimum

necessary requirements, and no more than the minimum PHI necessary to perform under the Services Agreement. Business Associate shall not use or disclose PHI in a manner (i) inconsistent with Covered Entity's obligations under the HIPAA Rules or the HITECH Act, or (ii) that would violate the HIPAA Rules or the HITECH Act if disclosed or used in such a manner by Covered Entity. Business Associate may use PHI for the proper management and administration of Business Associate's business and to carry out its responsibilities in accordance with 45 C.F.R. § 164.504(e)(4) and/or 42 C.F.R. Part 2. Business Associate may not deidentify PHI received from or created on behalf of Covered Entity without the express written authorization of Covered Entity. Business Associate shall make no use or disclosure of PHI in any manner which is contrary to the interest of Meridian or will cause Meridian harm.

3. **Safeguards for the Protection of PHI**. A Covered Entity, in accordance with §164.306, may permit a Business Associate to create, receive, maintain, or transmit electronic protected health information on the Covered Entity's behalf only if the Covered Entity obtains satisfactory assurances, in accordance with §164.314(a) that the Business Associate will appropriately safeguard the information. Business Associate shall conduct an accurate and thorough risk assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of Electronic PHI held by Covered Entity.

4. **Reporting and Mitigating the Effect of Unauthorized Uses and Disclosures**. If Business Associate has knowledge of any use or disclosure of PHI not provided for by this Agreement, then Business Associate shall promptly notify Covered Entity in accordance with Section 12. Business Associate shall establish and implement procedures and other reasonable efforts for mitigating, to the extent possible, any harmful effects arising from any improper use and/or disclosure of PHI of which it becomes aware. Furthermore, in the event Business Associate becomes aware of a Security Incident involving PHI, by itself or any of its agents or subcontractors, Business Associate shall notify Covered Entity in writing within ten (10) calendar days of such Security Incident. The Business Associate shall identify the: (i) date of the Security Incident; (ii) scope of the Security Incident; (iii) Business Associate's response to the Security Incident; and (iv) identification of the party responsible for the Security Incident, if known. Covered Entity and Business Associate agree to act together in good faith to take reasonable steps to investigate and mitigate any harm caused by such unauthorized use or Security Incident. For these purposes, a "Security Incident" shall mean the successful unauthorized access, use, disclosure, modification or destruction of information or interference with system operations in an information system.

5. **Data Breach Notification and Mitigation**. Business Associate agrees to promptly notify Covered Entity of any "Breach" of "Unsecured PHI" as those terms are defined by 45 C.F.R. §164.402 (hereinafter a "Data Breach"). The Parties acknowledge and agree that 45 C.F.R. §164.404, as described below in this Section, governs the determination of the date of a Data Breach. Business Associate shall, following the discovery of a Data Breach, promptly notify Covered Entity and in no event later than five (5) calendar days after Business Associate discovers such Data Breach, unless Business Associate is prevented from doing so by 45 C.F.R. §164.412 concerning law enforcement investigations. For purposes of reporting a Data Breach to Covered Entity, the discovery of a Data Breach shall occur as of the first day on which such Data Breach is known to Business Associate or, by exercising reasonable diligence, would have been known to Business Associate. Business Associate shall be considered to have had knowledge of a Data Breach if the Data Breach is known, or by exercising reasonable diligence would have been known,

to any person (other than the person committing the Data Breach) who is an employee, officer or other agent of Business Associate. No later than five (5) calendar days following a Data Breach, Business Associate shall provide Covered Entity with sufficient information to permit Covered Entity to comply with the Data Breach notification requirements set forth at 45 C.F.R. §164.400 et seq. Specifically, if the following information is known to (or can be reasonably obtained by) Business Associate, Business Associate shall provide Covered Entity with: (i) contact information for Individuals who were or who may have been impacted by the Data Breach (e.g., first and last name, mailing address, street address, phone number, email address); (ii) a brief description of the circumstances of the Data Breach, including the date of the Data Breach, date of discovery, and number of Individuals affected by the Data Breach; (iii) a description of the types of unsecured PHI involved in the Data Breach (e.g., names, social security number, date of birth, address(es), account numbers of any type, disability codes, diagnosis and/or billing codes and similar information); (iv) a brief description of what the Business Associate has done or is doing to investigate the Data Breach, mitigate harm to the Individual impacted by the Data Breach, and protect against future Data Breaches; and (v) appoint a liaison and provide contact information for same so that the Covered Entity may ask questions and/or learn additional information concerning the Data Breach. Following a Data Breach, the Business Associate shall have a continuing duty to inform Covered Entity of new information learned by Business Associate regarding the Data Breach, including but not limited to the information described in the items above.

6. **Use and Disclosure of PHI by Subcontractors, Agents, and Representatives.** Business Associate shall require any subcontractor, agent, or other representative that is authorized to create, receive, maintain, or transmit PHI on behalf of Business Associate to execute a business associate agreement to agree in writing to the same terms set forth herein. Business Associate shall terminate its business associate agreement with any subcontractor, agent or other representative if such subcontractor, agent or representative fails to abide by any material term of such agreement. Such business associate agreement shall identify Covered Entity as a third-party beneficiary with rights of enforcement in the event of any HIPAA violations. Any Agreement with any subcontractor, agent or other representative shall specifically include all of the terms of Paragraph 2 of this Agreement.

7. **Individual Rights.** Business Associate shall comply with the following Individual rights requirements as applicable to PHI used or maintained by Business Associate:

7.1. Right of Access. Business Associate agrees to provide access to PHI maintained by Business Associate in a Designated Record Set, at the request of Covered Entity, to Covered Entity, or as directed by Covered Entity, to an Individual in order to meet the requirements under 45 C.F.R. §164.524. Such access shall be provided by Business Associate in the time and manner designated by Covered Entity, including, where applicable, access by electronic means pursuant to Section 13405(e) of the HITECH Act.

7.2. Right of Amendment. Business Associate agrees to make any amendment(s) to PHI maintained by Business Associate in a Designated Record Set that Covered Entity directs or agrees pursuant to 45 C.F.R. §164.526 at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity.

7.3. Right to Accounting of Disclosures. Business Associate agrees to document such disclosures of PHI as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. §164.528. Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, such information collected in order to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. §164.528, as amended by Section 13405(c) of the HITECH Act and any related regulations or guidance issued by HHS in accordance with such provision.

7.4. No Waiver of Privilege. Notwithstanding 7.1, 7.2, and 7.3 above, Business Associate shall not permit access to any record if such access would violate Meridian's or Business Associate's ethical responsibilities or any privileges which Business Associate or Meridian may have under Florida or Federal law. To the maximum extent permitted by law, Meridian hereby reserves and retains any and all privileges which Meridian may have under Florida or Federal law related to the confidentiality of all patient records of Meridian or any attorney-client privilege or any attorney-work product privilege which Meridian may have with respect to Business Associate's performance of its obligations under this section. The parties acknowledge that Meridian maintains the right to waive its attorney-client privilege with regard to its own records and to expressly instruct Business Associate to provide access to those records as a result of that waiver. In the event Meridian determines to waive any privilege which it may have, Meridian shall provide Business Associate with written notice of that waiver before Business Associate may act on any such decision.

8. **Ownership of PHI**. Covered Entity holds all right, title and interest in and to any and all PHI received by Business Associate from, or created or received by Business Associate on behalf of, Covered Entity, and Business Associate does not hold, and shall not acquire by virtue of this Agreement or by virtue of providing any services or goods to Covered Entity in the course of fulfilling its obligations pursuant to this Agreement, any right, title or interest in or to such PHI. Except as specified in this Agreement, Business Associate shall have no right to compile, distribute, make any statistical analysis, or develop any report utilizing any PHI provided to Business Associate under this Agreement nor may Business Associate release any information about PHI or the PHI to any other governmental or private agency or entity without the express written consent of Meridian.

9. **Prohibition on Sale of PHI**. Business Associate shall not sell or receive any remuneration, direct or indirect, of any kind in exchange for PHI or in exchange for the disclosure of PHI to any public or private agency or entity, except as expressly permitted by this Agreement or by the Services Agreement or by written authorization of Meridian.

10. **Inspection of Books and Records**. If Business Associate receives a request, made by or on behalf of HHS requiring Business Associate to make available its internal practices, books, and records relating to the use and disclosure of PHI to HHS for the purpose of determining compliance of Covered Entity with the Privacy Standards or the Security Standards, then Business Associate shall promptly notify Covered Entity of such request. Except as otherwise set forth below, Business Associate shall make its books and records relating to the use and disclosure of

PHI by Covered Entity available to HHS and its authorized representatives for purposes of determining compliance of Covered Entity with the Privacy Standards and Security Standards.

To the extent permitted by law, Covered Entity hereby reserves and retains any and all privileges in which it has an interest under Federal or Florida law including attorney-client privilege or attorney-work product privilege with respect to Business Associate's performance if its obligations under this Agreement and this Section 10. Business Associate, to the maximum extent permitted by law, hereby reserves and retains any and all privileges it may have including all work products or other privileges or rights. If the Services Agreement is for legal services, then this section shall not be construed to require Business Associate to disclose or produce communications subject to the attorney-client, work-product, or other privileges or rights with respect to materials that analyze, evaluate or discuss the legal implication of PHI. Notwithstanding the above, in no event shall Business Associate delay complying with a request of HHS or its authorized representatives if such delay appears reasonably likely to result in any penalty, fine or other liability being levied or imposed upon Covered Entity (such likelihood to be determined in the sole discretion of Covered Entity), and Covered Entity has instructed Business Associate in writing to disclose the information requested by HHS or its authorized representatives. The Parties acknowledge that Covered Entity retains the right to: (i) waive the attorney-client privilege with regard to books and records, and (ii) expressly instruct Business Associate to provide HHS and its authorized representatives with such books and records in the event of such waiver.

11. **Term and Termination.**

11.1. Term. This Agreement shall commence on the Effective Date and end with the termination of the Services Agreement unless terminated sooner pursuant to Section 11.2.

11.2. Termination for Breach by Covered Entity. As provided for under 45 C.F.R. § 164.504(e)(2)(iii), Covered Entity may immediately terminate this Agreement, all relevant Services Agreement(s) and any related agreements if Covered Entity determines that Business Associate has breached a material term of this Agreement. Alternatively, and in the sole discretion of Covered Entity, Covered Entity may choose to provide Business Associate with written notice of the existence of the breach and provide Business Associate with thirty (30) calendar days to cure said breach upon mutually agreeable terms.

11.3. Termination by Business Associate. If Business Associate determines that Covered Entity has breached a material term of this Agreement, then Business Associate shall provide Covered Entity with written notice of the existence of the breach and shall provide Covered Entity with thirty (30) calendar days to cure said breach upon mutually agreeable terms or end the violation within this thirty (30) day period. Failure by Covered Entity to cure said breach or violation in the manner set forth above shall be grounds for immediate termination of the Services Agreement by Business Associate.

11.4. Effect of Termination. Upon termination of this Agreement, Business Associate shall recover any PHI relating to this Agreement in possession of Business Associate and its subcontractors, agents, or representatives. Business Associate shall return to Covered Entity or destroy all such PHI plus all other PHI relating to this Agreement in

its possession and shall retain no copies. If Business Associate believes that it is not feasible to return or destroy the PHI as described above, Business Associate shall notify Covered Entity in writing. The notification shall include: (i) a written statement that Business Associate has determined that it is infeasible to return or destroy the PHI in its possession, and (ii) the specific reasons for such determination. If the Parties agree that Business Associate cannot feasibly return or destroy the PHI, Business Associate shall ensure that any and all protections, requirements and restrictions contained in this Agreement shall be extended to any PHI retained after the termination of this Agreement, and that any further uses and/or disclosures shall be limited to the purposes that make the return or destruction of the PHI infeasible. If the Parties do not agree that Business Associate cannot feasibly return or destroy the PHI, then Business Associate shall comply with this Paragraph 11.4. If Business Associate refuses to comply with this Paragraph 11.4, then Covered Entity shall treat the refusal as a material breach of this Agreement. In all events, Business Associate further agrees to comply with other applicable state or federal law, which may require a specific period of retention, redaction, or other treatment of such PHI. It is expressly understood that all limitations, restrictions or prohibitions on the use or disclosure of PHI by Business Associate shall continue to exist and shall survive termination of this Agreement for any reason.

12. **Notices**. Any and all notices and other communications required or permitted to be given under this Agreement shall be: (a) delivered by personal delivery, provided the person to whom delivered signs a receipt; (b) delivered by commercial courier such as Federal Express, provided the person to whom delivered signs a receipt or the commercial courier can verify delivery; (c) sent by overnight U.S. express mail, provided the postal service can verify delivery; (d) sent by registered or certified mail, postage prepaid, provided delivery is actually made; or (e) sent by facsimile, provided the person that sent the notice can verify delivery. All notices shall be sent to the following addresses or to such other addresses as shall be furnished by notice to the other party in accordance with the provisions of this Section 12:

If to Meridian Behavioral Healthcare, Inc.:		4300 SW 13th Street Gainesville, FL 32608
	Attn:	Lauren Cohn President/CEO

If to Baker County School Board:		392 South Boulevard East Macclenny, FL 32063
	Attn:	Wyatt Milton Superintendent

13. **Miscellaneous**.

13.1. Survival. The respective rights and obligations of the Parties under Section 10 (Inspection of Books and Records), Section 11.4 (Effect of Termination), and Section 13 (Miscellaneous) shall survive termination of this Agreement indefinitely, and those other provisions of this Agreement that apply to rights or obligation of a Party, which continue or arise upon or after the termination of this Agreement shall survive the termination this Agreement to the extent necessary to enforce such rights and obligations and to otherwise

effectuate such provisions. It is expressly understood that all limitations, restrictions or prohibitions on the use or disclosure of PHI by Business Associate shall continue to exist and shall survive termination of this Agreement for any reason.

13.2. State Law. In addition to HIPAA and the HITECH Act, Business Associate shall comply with all applicable Florida law related to patient privacy or other privacy restrictions on records of Meridian and federal security and privacy laws.

13.3. Regulatory References. A citation in this Agreement to the Code of Federal Regulations shall mean the cited section as that section may be amended from time to time.

13.4. Amendment. This Agreement may be amended or modified only in a writing signed by the Parties. The Parties agree that they shall negotiate amendments to this Agreement to conform to any changes in the HIPAA Rules as are necessary for Covered Entity to comply with the current requirements of the HIPAA Rules. In addition, in the event that either Party believes in good faith that any provision of this Agreement fails to comply with the then-current requirements of the HIPAA Rules or any other applicable legislation, then such Party shall notify the other Party of its belief in writing. For a period of up to thirty (30) days, the Parties shall address in good faith such concern and amend the terms of this Agreement, if necessary to bring it into compliance. If, after such thirty-day period, the Agreement fails to comply with the HIPAA Rules or any other applicable legislation, then either Party has the right to terminate this Agreement and the Services Agreement upon written notice to the other Party.

13.5. Interpretation. Any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules and the HITECH Act and permit compliance with requirements of Florida patient confidentiality law to the extent they are more stringent than HIPAA Rules or the HITECH Act.

13.6. Governing Law; Venue. This Agreement shall be governed by and construed in all respects by the laws of the State of Florida. The state court forum for any action commenced under this Agreement shall be in the Circuit Court in and for the Eighth Judicial Circuit of Florida. In the event Federal Court jurisdiction is mandated by some state or federal law, then venue and jurisdiction shall be The United States District Court in the Northern District of Florida, Gainesville Division.

13.7. No Third-Party Beneficiaries. Except as provided in Section 6, nothing express or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the Parties and the respective successors and permitted assigns of the Parties, any rights, remedies, obligations, or liabilities whatsoever.

13.8. Severability. In the event any provision of this Agreement is held to be unenforceable for any reason, such unenforceability shall not affect the remainder of this Agreement, which shall remain in full force and effect.

13.9. Assignment. Neither Party may assign this Agreement without the prior written consent of the other.

13.10. Attorney's Fees and Costs. Should legal action be required to enforce the terms of this Agreement, the prevailing Party will be entitled to receive from the other Party all costs incurred in connection with such action, including reasonable attorney, legal assistant, investigator, and other paralegal and clerical fees and costs, including such costs and fees on appeal, if any.

13.11. Binding Effect. The provisions of this Agreement shall be binding upon and shall inure to the benefit of the Parties and their respective heirs, executors, administrators, legal representatives, successors and assigns.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the Effective Date.

MERIDIAN BEHAVIORAL HEALTHCARE, INC.:	**BAKER COUNTY SCHOOL BOARD:**
By: _____	By: _____
Lauren Cohn	Wyatt Milton
Its: President/CEO	Its: Superintendent

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

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:_____

AGENDA ITEM NO. 8.27

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of 2025 Board Certified Analyst_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

August 27, 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 agreement between the Baker County School Board and Soliant Health, LLC. With approval this agreement will provide our students attending Extended School Year with a Board Certified Behavior Analyst beginning June 1, 2025 and continue through July 10, 2025. Funding for these services will be through the Mental Health Allocation.

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

Sincerely,

Alice Schmitges, Director
Exceptional Student Education/
Student Services

AS:cm

CLIENT ASSIGNMENT CONFIRMATION

This Client Assignment Confirmation is entered into on the date first signed below and supplements the Client Services Agreement between Soliant Health, LLC ("Soliant" or "the Company") and the Client named below. The Soliant Consultant has been placed with Client and Client will pay Soliant for hours worked by Consultant according to the terms outlined in this confirmation.

ASSIGNMENT DETAILS

CLIENT NAME: Baker County School District PID: -

Consultant: Breanna Henes Position: BCBA

Assignment Start Date: 06/02/2025 Assignment End Date: 07/10/2025

Bill Rate per hour: $74.00 Overtime Bill Rate per hour: $111.00

Minimum Hours: Summer School Hours

Miscellaneous: -

It is the Client's responsibility to notify their Account Representative if a Teaching Certification will be required for this position.

Please note: Sales tax will be added to professional fees if required by state law and client is not a tax-exempt entity.

If Consultant should be required to travel to other locations at the specific request of the Client, the Client will be responsible for all expenses incurred.

Option of virtual services will be offered by Soliant in lieu of onsite services.

All precautions will be taken by the Client to create a safe and healthy environment.

If, within one (1) calendar year of Company introducing or referring a Consultant to Client or the end of a Consultant's assignment with Client, whichever is later, Client hires, contracts with, or refers a Consultant to a third-party Client agrees this constitutes a permanent placement and agrees to compensate Company for its time and efforts. The compensation owed to Company for a permanent placement as described in this section shall be the greater of: (i) Twenty-Two Thousand Five Hundred Dollars ($22,500), or (ii) Thirty-Five Percent (35%) of the Consultant's first-year compensation from Client or third-party. For purposes of this clause, "introduce" and "refer" shall include any instance where Client has received information about a Consultant from Company or has interviewed, communicated with, or otherwise engaged in discussions with a Consultant as a result of Company's services. The parties agree that this section is intended to provide fair compensation to Company for its services, and it does not, in any way, restrict Client's right to hire a Consultant introduced or referred by Company.

-

Account Representative Contact Information: Tayler Arnold
Tayler.arnold@soliant.com
678-327-0200

Terms and conditions outlined in this Client Assignment Confirmation will be considered agreed upon by all parties unless Soliant is notified of changes by Client within forty-eight (48) hours of client's receipt of this Client Assignment Confirmation.

By: 28999 Baker County School District

Print: _____

Title: _____

Date: _____

Terms and conditions outlined in this Client Assignment Confirmation will be considered agreed upon by all parties unless Soliant is notified of changes by Client within forty-eight (48) hours of client's receipt of this Client Assignment Confirmation.

CLIENT SERVICES AGREEMENT
Education Division

Soliant Health, LLC (the "Company"), and **Baker County School District** whose primary location is 392 South Boulevard East, Macclenny, FL 32063 (the "Client") enter into this non-exclusive Client Services Agreement for the purpose of referring and placing Company's employees (the "Consultant" or "Consultants") with Client. This Agreement will govern the overall terms of the relationship, while separate Client Assignment Confirmation (Addendum A) for each placement will outline specifics such as bill rates, personnel, assigned discipline, and assignment lengths.

1. **Scope of Services.**
The Company, a staffing agency in the business of providing supplemental staffing to the public and private education sector, will use commercially reasonable efforts to provide Consultants to Client on a temporary basis or, if specifically requested by Client, for permanent placements. The parties agree that Company cannot guarantee the result or performance of the Consultants placed on a temporary or permanent basis. Client attests that it currently holds and agrees it will maintain all requirements necessary to operate its business and to utilize the Consultants in the positions assigned. If a Consultant is unable to complete the specified assignment, Company may use its commercially reasonable efforts to find a replacement in a timely manner.

2. **Independent Contractor.**
The parties agree that the relationship of each to the other is that of an independent contractor. All Consultants will remain employees of the Company, which is solely responsible for providing and maintaining payroll services for any Consultant placed with Client, maintaining payroll records, and withholding and remitting all payroll taxes and social security payments, unless the parties otherwise agreed to in writing. Company does not ordinarily use subcontractors in providing services. Should the need to use a subcontractor arise, the Company will notify Client in advance of the assignment to receive approval.

3. **Term of Agreement.**
This Agreement begins on the date of the latest signature below ("Effective Date") and remains in effect for a period of one (1) year unless terminated earlier in accordance with the provisions of this Agreement. Following the initial term, this Agreement will automatically renew for successive one-year periods. If either party elects not to renew, all obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.

4. **Telepractice Services.**
Company, at Client's request, may provide telepractice services through its teletherapy provider VocoVision. Should utilization of VocoVision occur, Client will receive **Addendum A – Teleservices Assignment Confirmation** which outlines specific terms and conditions regarding VocoVision's telepractice services.

5. **Insurance.**
Company will maintain at least the following minimum amounts of insurance:
   General Liability - $2,000,000 per occurrence and $4,000,000 aggregate.
   Workers Compensation - in accordance with state regulations.
   Employer's Liability - $1,000,000.
   Excess Liability over General Liability and Employer's Liability - $5,000,000 per occurrence and $5,000,000 aggregate.
   Professional Liability - $1,000,000 per occurrence and $3,000,000 aggregate.
   Sexual Abuse and Molestation - $1,000,000 per claim and $3,000,000 aggregate

6. **Competency and Licensing.**
Company will make reasonable efforts to present only Consultants qualified for their discipline based on the applicable Department of Education licensing and certification requirements, professional standards, and Client requirements for the disciplines placed with Client. The Company will conduct pre-employment screenings to provide Consultants who meet the applicable standards and Client requirements. To assist in these efforts, Client will provide Company with all necessary standards and Client requirements for each discipline a Consultant may work in. Client acknowledges that it possesses the unique and necessary knowledge to assess the qualifications of any Consultant referred to work with Client, and Client agrees that it has the ultimate responsibility of approving a Consultant's licensure, certifications, and qualifications as acceptable for Client in the assigned discipline. To this end, Company will make available to Client all necessary Consultant records that Company may disclose and may, at Client's discretion, facilitate an interview between Client and Consultant to assist in the assignment decision. If Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results, that may negatively impact the start or continuation of an assignment, Client will notify Company in writing within three (3) business days of Client's knowledge of such information and will provide Company with all relevant and necessary details regarding the situation. Failure to notify Company may result in the termination of this Agreement and any current or future assignments.

7. **Credentialing and Onboarding.**
Consultants assigned to Client must pass all required background checks, fingerprinting, and security screenings in accordance with federal, state, and local requirements as applicable to Client and the assigned discipline. Client will confirm that Consultants meet these requirements prior to the start of an assignment.

Client acknowledges that Consultants must complete Company's onboarding and credentialing processes prior to the start of an assignment, and Client agrees that Consultants may not provide any services prior to their completion of onboarding and credentialing. Company will provide Client with written notice of Consultant's completion of onboarding and credentialing and Consultant's authorization to begin work. If Client authorizes a Consultant to begin work before completion of the onboarding and credentialing process, Client accepts full responsibility for such authorization. Client agrees to indemnify, defend, and hold harmless Company from all liabilities, losses, damages, costs, and expenses arising due to Consultant's performance of services during such period and agrees that in no instance is Company liable to Client for its decision to authorize work without Company's written approval and confirmation of completion of onboarding and credentialing.

8. **On-Site Responsibility.**
Client will provide Consultants with orientation to all Client specific policies, procedures, and processes necessary to provide services, including but not limited to safety policies and procedures, and Client will provide all necessary support, facilities, training, direction, and means for Consultants to satisfactorily complete the assignment. Client acknowledges that Company does not provide special education, therapy, nursing, or related services and only provides candidate identification and placement services. As such, the provision of Consultant's services is not supervised by Company. Client will provide Consultant and Company written notice and contact information of the Client supervisor assigned to each Consultant. At all times, Consultants are subject to Client's guidance, supervision, and control for the work performed and services provided. Client is responsible for Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by Consultant. Client will not allow Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position, and Client will not allow Consultant to perform work at any location other than the location(s) agreed upon with Company. Client will not allow, request, or require that Consultants use any automobile, regardless of ownership, or Consultant's personal devices in performance of any work for Client without the written consent of Company. Client acknowledges that any deviation from Client's policies and procedures, as orientated to Consultants, should be immediately reported in writing and directly to Company so it may offer correction and/or counseling to the Consultant.

9. **Administrative Responsibilities**.
Client is responsible for orienting Consultants to Client's policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. Should Consultant fail to submit paperwork as required by Client's policies and procedures, Client will notify Company in writing within three (3) business days of Client's knowledge of the alleged failure. Failure to timely notify Company or notify Company before an assignment ends negates any Client claim to withhold payment due to untimely work and/or paperwork non-compliance.

Where required by federal, state, or local law, Client acknowledges it is responsible for providing and administering meal and rest periods to Consultants in accordance with such laws because Company does not maintain control over Client's workplace. If Client operates in such a jurisdiction, Client will provide a written policy outlining Client's requirements and procedures to Company and Consultants, and Client will provide appropriate training to Consultants so they may comply with such policy. Client agrees to indemnify Company for any payments or other expenses incurred by Company relating to Client's failure to properly administer any legally required meal or rest breaks. Client will immediately notify Company in writing if it is unable or unwilling to provide or administer legally required meal and rest breaks. In such an event, Company may immediately terminate any or all current and future assignments with Client. In the event of any inquiries regarding meal and rest break compliance, Client and Company will cooperate in good faith to resolve the matter in accordance with applicable laws and best practices. If corrective action is necessary, the parties will work together to determine an appropriate resolution.

10. **Workplace Conditions and Reporting of Work-Related Injuries.**
Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed necessary for the positions to which Consultants are assigned. Client warrants that its facilities and operations comply with all applicable federal, state, and local safety and health laws, regulations, and standards, including but not limited to all applicable workplace safety standards. Client agrees it is responsible for providing all necessary safety training and equipment to Consultants, and for each Consultant's compliance with applicable health and safety requirements, including those instituted by Client. Client ensures compliance with all applicable workplace safety obligations, including general training on the reporting of work-place injuries or incidents, and occupational exposure to bloodborne pathogens. Records of such occurrences will be maintained by Client and will be accessible to Company. In the event of a workplace injury, incident, or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the appropriate treating department as per Client protocol. Consultant will concurrently report any workplace injury, incident, or exposure to Company for the purpose of reporting such event to Company's workers' compensation carrier. If Client's reporting requirements change during the term of this Agreement, Client is responsible for providing written notification of such change to both Company and Consultants.

11. Employment of Consultants.
If, within one (1) calendar year of Company introducing or referring a Consultant to Client or the end of a Consultant's assignment with Client, whichever is later, Client hires, contracts with, or refers a Consultant to a third-party Client agrees this constitutes a permanent placement and agrees to compensate Company for its time and efforts.

The compensation owed to Company for a permanent placement as described in this section shall be the greater of:
i. Twenty-Two Thousand Five Hundred Dollars ($22,500), or
ii. Thirty-Five Percent (35%) of the Consultant's first-year compensation from Client or third-party.

For purposes of this clause, "introduce" and "refer" shall include any instance where Client has received information about a Consultant from Company or has interviewed, communicated with, or otherwise engaged in discussions with a Consultant as a result of Company's services. The parties agree that this section is intended to provide fair compensation to Company for its services, and it does not, in any way, restrict Client's right to hire a Consultant introduced or referred by Company.

12. Equal Opportunity and Workplace Harassment.
Both parties agree to provide equal opportunity to all Consultants and agree that they will not discriminate against, harass, or retaliate against any Consultant based on race, religion, color, sex, national origin, age, disability, veteran status, or any other status or condition protected by applicable federal, state, or local laws. Client will promptly investigate all allegations of discrimination, harassment, and retaliation, and will immediately report to Company any such incident or suspected incident involving a Consultant and Client employees or agents or occurring at Client's worksites. Client will indemnify Company for all losses, liabilities, or damages associated with defending any charge, complaint, claim, cause of action or suit by any governmental or administrative agency and/or any Consultant or anyone acting on Consultant's behalf, arising in whole or in part due of Client or Client's employees or agents..

13. Timekeeping and Invoicing.
Client will ensure that Consultants accurately record the start and stop times for all hours worked in accordance with Client's policies and that Consultants utilize Client's designated method for submission of Company's timesheet. Timesheets and/or timesheet approvals are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

Company will generate an invoice based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) of services provided, Consultant name, job title, hourly bill rate, total hours billed, and total amount due. Company pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when Company is required to pay overtime. Client must notify Company in writing if pre-approval is required for overtime hours prior to any such hours being worked. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify Company of any errors within fifteen (15) days of the date of invoice, and Company agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. Company and Client will work in good faith to resolve any errors, and Company will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

14. Payment Terms, Default Charges, and Minimum Wage Increases.
Company will submit invoices to Client on a weekly basis for all services provided during the previous week. **Client's payment is due within fifteen (15) days of receipt of invoice.**

Invoices are considered past due if not paid by the agreed upon due date. Client agrees to pay all necessary collection costs, including reasonable attorney's fees and costs. Company reserves the right to approve or discontinue any extension of credit and the terms governing such credit.

If Company is required to increase Consultant's compensation due to minimum wage increases or experiences an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that Company may increase the bill rates at a proportional level. Company agrees it may only increase bill rates up to a level that places Company in the same position it was prior to such law, order, or action. Company will provide fifteen (15) days written notice to Client prior to any such change taking effect.

15. Limitation of Liability.
NEITHER PARTY WILL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND WILL NOT BE LIMITED BY THESE PROVISIONS.

16. Incident and Error Tracking.
Client will report to Company any performance issues, incidents, errors, or other similar events related to the work or services provided by Consultants. Company will document reported incidents and may track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of Client's knowledge of the occurrence.

17. Termination of Assignment With Cause.
Immediately upon Client's knowledge, Client will report to Company any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that Company facilitate the immediate removal of Consultant. Client agrees it will not immediately remove a Consultant or terminate an assignment unless Company has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of a Consultant, Client will provide documentation specifying the reasons and facts of the termination to Company within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable Client Assignment Confirmation. The parties agree that Consultants are an integral part of Company's operations and a resource that may have been developed over years, and Client acknowledges that Company may not be able to find another position for Consultant, ultimately leading to termination of Consultant's employment with Company. Accordingly, any delay or absence of written notice may result in lost revenue or other consequences not foreseen at this time. Therefore, the parties agree the liquidated damages in this Section are reasonable for the probable loss suffered by Company in the event of Client's breach of this provision.

Client is responsible for all costs and fees up to the point of termination. Client will provide Company a five (5) business days exclusivity period to refill the position in the event of termination with cause. Should Company identify a suitable Consultant, Client will agree to the original or extended terms of the terminated Consultant's assignment. In the event a replacement Consultant requires higher compensation, Client agrees that Company may proportionately increase the bill rate to put Company in the same position as it was before the termination.

18. Termination of Agreement and Termination of Assignment Without Cause.
Client may terminate an assignment or this Agreement upon thirty (30) days written notice. Client is responsible for all charges and fees prior to notice date and through the 30-day period of notice. If Client is unable to or does not provide thirty (30) days written notice, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by Company because of such termination.

19. Minimum Hours.
Client will provide Consultants with the number of work hours per week specified in the applicable Client Assignment Confirmation. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the minimum work hours. Minimum work hours will be reduced to reflect scheduled closings for holidays and planning days.

20. Force Majeure and Unscheduled Facility Closure Policy.
Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that Company is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of Consultant or Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all Consultants whose services can be performed in such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by Company. Company and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline virtual services of a Consultant if the same services are provided virtually by Client employee(s). For Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected Consultant a rate of $200 per day for each workday that the affected Consultant is unable to work due to an Unscheduled Closure.

21. Multiple Locations.
If Client requires Consultant to travel to and perform services at more than one location, Client will compensate Company for travel time between facilities at the regular hourly bill rate and for mileage not to exceed the then current IRS reimbursement rate.

22. Issue Resolution.
In the event Client encounters an issue that is not satisfactorily resolved by its Company representative, Client should escalate the issue to the appropriate Company manager by calling 800-849-5502. Please ask for your account representative's manager.

23. Indemnification.

To the fullest extent permitted by law, each party (the "Indemnifying Party") will indemnify, defend, and hold harmless the other party, and each of their respective officers, directors, agents, and employees (the "Indemnified Party") against all liabilities, losses, damages, costs and expenses ("Losses") to the extent caused by the actions or inactions of the Indemnifying Party. In no event will the Indemnifying Party's obligations extend to Losses resulting solely from the negligent act or omission, willful misconduct, breach of this Agreement, or unlawful act of an Indemnified Party.

The Indemnified Party will notify the Indemnifying Party promptly after receiving notice of a claim, lawsuit, demand, action, or threatened action ("Claim") covered by the indemnity obligations in this Agreement and will provide the Indemnifying Party with all necessary documentation for the Indemnifying Party to assess its obligations under the Agreement. The parties will keep each other reasonably informed regarding the status of any Claim, will work in good faith in the defense and settlement of Claims, will provide notice to and consult with each other prior to settling any Claim. Neither party will, without the other's written consent, settle or compromise any claim or consent to the entry of any judgment regarding any Claim which indemnification is being sought unless such settlement, compromise, or consent (i) includes an unconditional release of the other party from all liability arising out of such claim; (ii) does not include any admission or statement suggesting any wrongdoing or liability on behalf of the other party; (iii) does not contain any equitable order, judgment, or term that affects, restricts or interferes with the business of the other party; and (iv) does not place any monetary obligations or liabilities on the other party. Any omission or delay in complying with this paragraph by the Indemnified Party will relieve the Indemnifying Party of its obligations to the extent it is prejudiced by such omission or delay. This Section will survive any termination or expiration of this Agreement.

24. Confidentiality.

Each party acknowledges that, they (the "Receiving Party") will learn confidential information of the other party (the "Disclosing Party"). Confidential information (as defined here and below) is any information which is private to the Disclosing Party but is shared by to the Receiving Party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements, and terms and conditions of this Agreement.** It is agreed that neither party will disclose any Confidential Information of the other party to any person or entity nor permit any person or entity to use Confidential Information, except as required to fulfill the party's obligations under this Agreement.

Confidential Information of Company also includes, but is not limited to, any and all information owned or controlled by Company and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Company and which is not generally disclosed to the public, including but not limited to employee and Consultant information and Company's technical data, policies, financial data, contract terms and provisions, billing rates, and permanent placement fees whether disclosed orally, in writing, or by inspection, and that should be reasonably understood to be confidential given the nature of the information.

If the Receiving Party attempts to use or dispose of any Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of this Agreement, the Disclosing Party has the right, in addition to other remedies which may be available to it, to obtain injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant. The parties acknowledge and agree that monetary damages may not be a sufficient remedy for any breach or threatened breach of this Section and, therefore, such injunctive relief is appropriate as a remedy and the breaching party waives any requirement for the securing or posting of any bond showing actual monetary damages in connection with such breach.

The parties understand and agree that nothing in this Section is meant to prevent any disclosure of Confidential Information required under federal, state, or local law, regulation, or a valid order issued by a court or governmental agency (each a "Legal Order"). Before making such disclosure, the Receiving Party will provide the Disclosing Party with (i) prompt written notice of such Legal Order so the Disclosing Party may seek, at its own costs and expense, a protective order or other remedy; and (ii) reasonable assistance, at the Disclosing Party's costs and expense, in opposing such disclosure. If, after providing notice, the Receiving Party remains subject to a Legal Order to disclose any Confidential Information, the Receiving Party will disclose only the portion of Confidential Information that such Legal Order specifically requires to be disclosed.

25. Family Education Rights and Privacy Act, Data Protection, and Cybersecurity.

Where applicable, Company will comply with all laws, rules, and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about Client's students may be contained in records maintained by Company and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect relevant records in accordance with FERPA and Client policy. If necessary, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines. Notwithstanding the foregoing, Client will not, unless necessary in furtherance of this Agreement, disclose such information to Company or Consultant, and Client will not, under any circumstances, allow Consultant to remove such information from Client facilities. If such removal occurs, Client will immediately notify Company, and the parties will work in good faith to remedy the situation. Except where required by law, Company will not disclose to any third party, without prior consent of a parent/guardian and written consent of Client, any information regarding students that Company may learn or obtain during this Agreement.

The parties will implement and maintain reasonable security measures to protect data from unauthorized access, disclosure, or use and will comply with all applicable federal, state, and local laws regarding privacy and data protection. In the event of a data breach affecting the other party, the affected party must notify the other party within five (5) business days of its awareness of the breach. Upon termination of this Agreement or upon the other party's request, each party will return or securely destroy records and data in accordance with applicable laws. Client agrees Company is free from any liability arising from or relating to Client's failure to provide onsite supervision or to orient and train Consultant on Client's policies, procedures, or oversight related to data protection.

26. State Retirement System Notice.
This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Company. Client agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant and fulfilling all associated administrative duties. The parties agree that the applicable employee share paid to the system by Client shall be deducted from the amount due to Consultant by Company. Client and Company expressly acknowledge and agree that if any Consultant is required to or elects to participate in a retirement system/pension, Client is solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension. Client will immediately notify Company if any Consultant is required to or voluntarily elects to participate in any such system. In such event, Client will advise Company of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client will withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by Client will be deducted from the amount owed to Company by Client.

27. Conflicts of Interest.
The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with the ability to perform under this Agreement. To that end, the parties hereby certify and represent that their officials, employees, and agents do not have any significant financial or other pecuniary interest in the other party's business or operations, and no inducements of monetary or other value were offered or given to any officer, employee, or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

28. Client Funding.
The parties acknowledge that Client's obligations under this Agreement may be subject to budgetary constraints and appropriations by government authorities. If funding for services under this Agreement is reduced or eliminated by governmental action, Client will immediately notify Company in writing. In such cases, the parties will negotiate in good faith to modify the Agreement to allow for continuation of services. However, if Company, in its sole discretion, determines that it is not feasible to continue providing services at reduced costs, Company may immediately terminate this Agreement and all current and future assignments, without liability to Client.

29. Survival.
The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation, or expiration of this Agreement, will survive termination, cancellation or expiration of this Agreement.

30. Notices.
All notices required to be given in writing will be sent to the names/addresses listed below.

Soliant Health LLC	***To Client***
Contract Department 5550 Peachtree Parkway Suite 500 Peachtree Corners, GA 30092 ContractNotices@soliant.com	Attention: Baker County School District Address: 392 South Boulevard East, Macclenny, FL 32063

31. Governing Law.
This Agreement shall be governed by and construed in accordance with the laws of the State where the services are provided, without regard to its conflict of laws principles. Any legal action or proceeding arising out of or relating to this Agreement shall be brought exclusively in the state or federal courts located in the State in which services were performed.

32. Electronic Signatures, Counterparts, and Authority.
This Agreement and any related documents may be executed and delivered electronically, including by email or electronic signature software. Signatures transmitted electronically will be considered valid and binding as if they were original signatures.

This Agreement may be executed in one or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. A signed copy of this Agreement transmitted by electronic means (such as email or other software) will have the same legal effect as an original signed copy.

The persons signing this Agreement represent that they have the proper authority to bind their respective party. If Client is entering into this Agreement on behalf any additional affiliated facilities, Client represents that it has the proper authority to bind those facilities to the terms of this Agreement. As such, Client will be jointly and severally liable under this Agreement for the obligations of such additional affiliated facilities.

33. Severability and Waiver.
If any provision of this Agreement is found to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions will continue in full force and effect. When possible, the parties agree to negotiate in good faith to replace any invalid or unenforceable provision with a legally valid alternative.

Failure or delay by either party to enforce any provision of this Agreement will not be considered a waiver of that provision or any other provision, and a waiver of any right(s) under this Agreement must be in writing and signed by the waiving party. No waiver of any default will be deemed a waiver of any subsequent default.

34. Entire Agreement.
This Agreement and each duly executed Amendment or Exhibit represents the entire agreement between the parties and supersedes any prior understandings or agreements, whether written or oral, between the parties with respect to the the subject matter herein. The parties acknowledge that they were given the opportunity to discuss this Agreement with legal counsel. Should any provision of this Agreement require judicial interpretation, the interpretation shall not apply any rule of construction to construe the provision(s) more strictly against one party. This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective heirs, personal representatives, successors, and assigns, subject to the limitations contained herein. This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. ***(Please return all pages of this Client Services Agreement)***

CLIENT ID – CLIENT NAME

28999 Baker County School District	**Soliant Health, LLC**
_____	_____
Signature Date	Signature Date
_____	_____
Print Name	Print Name
_____	_____
Title	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

_____

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:_____

AGENDA ITEM NO. 8.28

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of 25-26 Board Certified Analyst and Behavior Interventionist_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

August 27, 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 agreement between the Baker County School Board and Soliant Health, LLC. With approval this agreement will provide our students with a Board Certified Behavior Analyst and a Behavior Interventionist beginning August 1, 2025 and continue through July 31, 2026. Funding for these services will be through the Mental Health Allocation.

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

Sincerely,

Alice Schmitges, Director
Exceptional Student Education/
Student Services

AS:cm

CLIENT SERVICES AGREEMENT
Education Division

Soliant Health, LLC (the "Company"), and **Baker County School District** whose primary location is 392 South Boulevard East, Macclenny, FL 32063 (the "Client") enter into this non-exclusive Client Services Agreement for the purpose of referring and placing Company's employees (the "Consultant" or "Consultants") with Client. This Agreement will govern the overall terms of the relationship, while separate Client Assignment Confirmation (Addendum A) for each placement will outline specifics such as bill rates, personnel, assigned discipline, and assignment lengths.

1. **Scope of Services.**
The Company, a staffing agency in the business of providing supplemental staffing to the public and private education sector, will use commercially reasonable efforts to provide Consultants to Client on a temporary basis or, if specifically requested by Client, for permanent placements. The parties agree that Company cannot guarantee the result or performance of the Consultants placed on a temporary or permanent basis. Client attests that it currently holds and agrees it will maintain all requirements necessary to operate its business and to utilize the Consultants in the positions assigned. If a Consultant is unable to complete the specified assignment, Company may use its commercially reasonable efforts to find a replacement in a timely manner.

2. **Independent Contractor.**
The parties agree that the relationship of each to the other is that of an independent contractor. All Consultants will remain employees of the Company, which is solely responsible for providing and maintaining payroll services for any Consultant placed with Client, maintaining payroll records, and withholding and remitting all payroll taxes and social security payments, unless the parties otherwise agreed to in writing. Company does not ordinarily use subcontractors in providing services. Should the need to use a subcontractor arise, the Company will notify Client in advance of the assignment to receive approval.

3. **Term of Agreement.**
This Agreement begins on the date of the latest signature below ("Effective Date") and remains in effect for a period of one (1) year unless terminated earlier in accordance with the provisions of this Agreement. Following the initial term, this Agreement will automatically renew for successive one-year periods. If either party elects not to renew, all obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.

4. **Telepractice Services.**
Company, at Client's request, may provide telepractice services through its teletherapy provider VocoVision. Should utilization of VocoVision occur, Client will receive **Addendum A – Teleservices Assignment Confirmation** which outlines specific terms and conditions regarding VocoVision's telepractice services.

5. **Insurance.**
Company will maintain at least the following minimum amounts of insurance:
   General Liability - $2,000,000 per occurrence and $4,000,000 aggregate.
   Workers Compensation - in accordance with state regulations.
   Employer's Liability - $1,000,000.
   Excess Liability over General Liability and Employer's Liability - $5,000,000 per occurrence and $5,000,000 aggregate.
   Professional Liability - $1,000,000 per occurrence and $3,000,000 aggregate.
   Sexual Abuse and Molestation - $1,000,000 per claim and $3,000,000 aggregate

6. **Competency and Licensing.**
Company will make reasonable efforts to present only Consultants qualified for their discipline based on the applicable Department of Education licensing and certification requirements, professional standards, and Client requirements for the disciplines placed with Client. The Company will conduct pre-employment screenings to provide Consultants who meet the applicable standards and Client requirements. To assist in these efforts, Client will provide Company with all necessary standards and Client requirements for each discipline a Consultant may work in. Client acknowledges that it possesses the unique and necessary knowledge to assess the qualifications of any Consultant referred to work with Client, and Client agrees that it has the ultimate responsibility of approving a Consultant's licensure, certifications, and qualifications as acceptable for Client in the assigned discipline. To this end, Company will make available to Client all necessary Consultant records that Company may disclose and may, at Client's discretion, facilitate an interview between Client and Consultant to assist in the assignment decision. If Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results, that may negatively impact the start or continuation of an assignment, Client will notify Company in writing within three (3) business days of Client's knowledge of such information and will provide Company with all relevant and necessary details regarding the situation. Failure to notify Company may result in the termination of this Agreement and any current or future assignments.

7. **Credentialing and Onboarding.**
Consultants assigned to Client must pass all required background checks, fingerprinting, and security screenings in accordance with federal, state, and local requirements as applicable to Client and the assigned discipline. Client will confirm that Consultants meet these requirements prior to the start of an assignment.

Client acknowledges that Consultants must complete Company's onboarding and credentialing processes prior to the start of an assignment, and Client agrees that Consultants may not provide any services prior to their completion of onboarding and credentialing. Company will provide Client with written notice of Consultant's completion of onboarding and credentialing and Consultant's authorization to begin work. If Client authorizes a Consultant to begin work before completion of the onboarding and credentialing process, Client accepts full responsibility for such authorization. Client agrees to indemnify, defend, and hold harmless Company from all liabilities, losses, damages, costs, and expenses arising due to Consultant's performance of services during such period and agrees that in no instance is Company liable to Client for its decision to authorize work without Company's written approval and confirmation of completion of onboarding and credentialing.

8. **On-Site Responsibility.**
Client will provide Consultants with orientation to all Client specific policies, procedures, and processes necessary to provide services, including but not limited to safety policies and procedures, and Client will provide all necessary support, facilities, training, direction, and means for Consultants to satisfactorily complete the assignment. Client acknowledges that Company does not provide special education, therapy, nursing, or related services and only provides candidate identification and placement services. As such, the provision of Consultant's services is not supervised by Company. Client will provide Consultant and Company written notice and contact information of the Client supervisor assigned to each Consultant. At all times, Consultants are subject to Client's guidance, supervision, and control for the work performed and services provided. Client is responsible for Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by Consultant. Client will not allow Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position, and Client will not allow Consultant to perform work at any location other than the location(s) agreed upon with Company. Client will not allow, request, or require that Consultants use any automobile, regardless of ownership, or Consultant's personal devices in performance of any work for Client without the written consent of Company. Client acknowledges that any deviation from Client's policies and procedures, as orientated to Consultants, should be immediately reported in writing and directly to Company so it may offer correction and/or counseling to the Consultant.

9. **Administrative Responsibilities**.
Client is responsible for orienting Consultants to Client's policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. Should Consultant fail to submit paperwork as required by Client's policies and procedures, Client will notify Company in writing within three (3) business days of Client's knowledge of the alleged failure. Failure to timely notify Company or notify Company before an assignment ends negates any Client claim to withhold payment due to untimely work and/or paperwork non-compliance.

Where required by federal, state, or local law, Client acknowledges it is responsible for providing and administering meal and rest periods to Consultants in accordance with such laws because Company does not maintain control over Client's workplace. If Client operates in such a jurisdiction, Client will provide a written policy outlining Client's requirements and procedures to Company and Consultants, and Client will provide appropriate training to Consultants so they may comply with such policy. Client agrees to indemnify Company for any payments or other expenses incurred by Company relating to Client's failure to properly administer any legally required meal or rest breaks. Client will immediately notify Company in writing if it is unable or unwilling to provide or administer legally required meal and rest breaks. In such an event, Company may immediately terminate any or all current and future assignments with Client. In the event of any inquiries regarding meal and rest break compliance, Client and Company will cooperate in good faith to resolve the matter in accordance with applicable laws and best practices. If corrective action is necessary, the parties will work together to determine an appropriate resolution.

10. **Workplace Conditions and Reporting of Work-Related Injuries.**
Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed necessary for the positions to which Consultants are assigned. Client warrants that its facilities and operations comply with all applicable federal, state, and local safety and health laws, regulations, and standards, including but not limited to all applicable workplace safety standards. Client agrees it is responsible for providing all necessary safety training and equipment to Consultants, and for each Consultant's compliance with applicable health and safety requirements, including those instituted by Client. Client ensures compliance with all applicable workplace safety obligations, including general training on the reporting of work-place injuries or incidents, and occupational exposure to bloodborne pathogens. Records of such occurrences will be maintained by Client and will be accessible to Company. In the event of a workplace injury, incident, or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the appropriate treating department as per Client protocol. Consultant will concurrently report any workplace injury, incident, or exposure to Company for the purpose of reporting such event to Company's workers' compensation carrier. If Client's reporting requirements change during the term of this Agreement, Client is responsible for providing written notification of such change to both Company and Consultants.

11. Employment of Consultants.
If, within one (1) calendar year of Company introducing or referring a Consultant to Client or the end of a Consultant's assignment with Client, whichever is later, Client hires, contracts with, or refers a Consultant to a third-party Client agrees this constitutes a permanent placement and agrees to compensate Company for its time and efforts.

The compensation owed to Company for a permanent placement as described in this section shall be the greater of:
i. Twenty-Two Thousand Five Hundred Dollars ($22,500), or
ii. Thirty-Five Percent (35%) of the Consultant's first-year compensation from Client or third-party.

For purposes of this clause, "introduce" and "refer" shall include any instance where Client has received information about a Consultant from Company or has interviewed, communicated with, or otherwise engaged in discussions with a Consultant as a result of Company's services. The parties agree that this section is intended to provide fair compensation to Company for its services, and it does not, in any way, restrict Client's right to hire a Consultant introduced or referred by Company.

12. Equal Opportunity and Workplace Harassment.
Both parties agree to provide equal opportunity to all Consultants and agree that they will not discriminate against, harass, or retaliate against any Consultant based on race, religion, color, sex, national origin, age, disability, veteran status, or any other status or condition protected by applicable federal, state, or local laws. Client will promptly investigate all allegations of discrimination, harassment, and retaliation, and will immediately report to Company any such incident or suspected incident involving a Consultant and Client employees or agents or occurring at Client's worksites. Client will indemnify Company for all losses, liabilities, or damages associated with defending any charge, complaint, claim, cause of action or suit by any governmental or administrative agency and/or any Consultant or anyone acting on Consultant's behalf, arising in whole or in part due of Client or Client's employees or agents..

13. Timekeeping and Invoicing.
Client will ensure that Consultants accurately record the start and stop times for all hours worked in accordance with Client's policies and that Consultants utilize Client's designated method for submission of Company's timesheet. Timesheets and/or timesheet approvals are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

Company will generate an invoice based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) of services provided, Consultant name, job title, hourly bill rate, total hours billed, and total amount due. Company pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when Company is required to pay overtime. Client must notify Company in writing if pre-approval is required for overtime hours prior to any such hours being worked. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify Company of any errors within fifteen (15) days of the date of invoice, and Company agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. Company and Client will work in good faith to resolve any errors, and Company will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

14. Payment Terms, Default Charges, and Minimum Wage Increases.
Company will submit invoices to Client on a weekly basis for all services provided during the previous week. **Client's payment is due within fifteen (15) days of receipt of invoice.**

Invoices are considered past due if not paid by the agreed upon due date. Client agrees to pay all necessary collection costs, including reasonable attorney's fees and costs. Company reserves the right to approve or discontinue any extension of credit and the terms governing such credit.

If Company is required to increase Consultant's compensation due to minimum wage increases or experiences an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that Company may increase the bill rates at a proportional level. Company agrees it may only increase bill rates up to a level that places Company in the same position it was prior to such law, order, or action. Company will provide fifteen (15) days written notice to Client prior to any such change taking effect.

15. Limitation of Liability.
NEITHER PARTY WILL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND WILL NOT BE LIMITED BY THESE PROVISIONS.

16. Incident and Error Tracking.
Client will report to Company any performance issues, incidents, errors, or other similar events related to the work or services provided by Consultants. Company will document reported incidents and may track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of Client's knowledge of the occurrence.

17. Termination of Assignment With Cause.
Immediately upon Client's knowledge, Client will report to Company any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that Company facilitate the immediate removal of Consultant. Client agrees it will not immediately remove a Consultant or terminate an assignment unless Company has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of a Consultant, Client will provide documentation specifying the reasons and facts of the termination to Company within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable Client Assignment Confirmation. The parties agree that Consultants are an integral part of Company's operations and a resource that may have been developed over years, and Client acknowledges that Company may not be able to find another position for Consultant, ultimately leading to termination of Consultant's employment with Company. Accordingly, any delay or absence of written notice may result in lost revenue or other consequences not foreseen at this time. Therefore, the parties agree the liquidated damages in this Section are reasonable for the probable loss suffered by Company in the event of Client's breach of this provision.

Client is responsible for all costs and fees up to the point of termination. Client will provide Company a five (5) business days exclusivity period to refill the position in the event of termination with cause. Should Company identify a suitable Consultant, Client will agree to the original or extended terms of the terminated Consultant's assignment. In the event a replacement Consultant requires higher compensation, Client agrees that Company may proportionately increase the bill rate to put Company in the same position as it was before the termination.

18. Termination of Agreement and Termination of Assignment Without Cause.
Client may terminate an assignment or this Agreement upon thirty (30) days written notice. Client is responsible for all charges and fees prior to notice date and through the 30-day period of notice. If Client is unable to or does not provide thirty (30) days written notice, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by Company because of such termination.

19. Minimum Hours.
Client will provide Consultants with the number of work hours per week specified in the applicable Client Assignment Confirmation. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the minimum work hours. Minimum work hours will be reduced to reflect scheduled closings for holidays and planning days.

20. Force Majeure and Unscheduled Facility Closure Policy.
Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that Company is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of Consultant or Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all Consultants whose services can be performed in such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by Company. Company and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline virtual services of a Consultant if the same services are provided virtually by Client employee(s). For Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected Consultant a rate of $200 per day for each workday that the affected Consultant is unable to work due to an Unscheduled Closure.

21. Multiple Locations.
If Client requires Consultant to travel to and perform services at more than one location, Client will compensate Company for travel time between facilities at the regular hourly bill rate and for mileage not to exceed the then current IRS reimbursement rate.

22. Issue Resolution.
In the event Client encounters an issue that is not satisfactorily resolved by its Company representative, Client should escalate the issue to the appropriate Company manager by calling 800-849-5502. Please ask for your account representative's manager.

23. Indemnification.

To the fullest extent permitted by law, each party (the "Indemnifying Party") will indemnify, defend, and hold harmless the other party, and each of their respective officers, directors, agents, and employees (the "Indemnified Party") against all liabilities, losses, damages, costs and expenses ("Losses") to the extent caused by the actions or inactions of the Indemnifying Party. In no event will the Indemnifying Party's obligations extend to Losses resulting solely from the negligent act or omission, willful misconduct, breach of this Agreement, or unlawful act of an Indemnified Party.

The Indemnified Party will notify the Indemnifying Party promptly after receiving notice of a claim, lawsuit, demand, action, or threatened action ("Claim") covered by the indemnity obligations in this Agreement and will provide the Indemnifying Party with all necessary documentation for the Indemnifying Party to assess its obligations under the Agreement. The parties will keep each other reasonably informed regarding the status of any Claim, will work in good faith in the defense and settlement of Claims, will provide notice to and consult with each other prior to settling any Claim. Neither party will, without the other's written consent, settle or compromise any claim or consent to the entry of any judgment regarding any Claim which indemnification is being sought unless such settlement, compromise, or consent (i) includes an unconditional release of the other party from all liability arising out of such claim; (ii) does not include any admission or statement suggesting any wrongdoing or liability on behalf of the other party; (iii) does not contain any equitable order, judgment, or term that affects, restricts or interferes with the business of the other party; and (iv) does not place any monetary obligations or liabilities on the other party. Any omission or delay in complying with this paragraph by the Indemnified Party will relieve the Indemnifying Party of its obligations to the extent it is prejudiced by such omission or delay. This Section will survive any termination or expiration of this Agreement.

24. Confidentiality.

Each party acknowledges that, they (the "Receiving Party") will learn confidential information of the other party (the "Disclosing Party"). Confidential information (as defined here and below) is any information which is private to the Disclosing Party but is shared by to the Receiving Party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements, and terms and conditions of this Agreement.** It is agreed that neither party will disclose any Confidential Information of the other party to any person or entity nor permit any person or entity to use Confidential Information, except as required to fulfill the party's obligations under this Agreement.

Confidential Information of Company also includes, but is not limited to, any and all information owned or controlled by Company and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Company and which is not generally disclosed to the public, including but not limited to employee and Consultant information and Company's technical data, policies, financial data, contract terms and provisions, billing rates, and permanent placement fees whether disclosed orally, in writing, or by inspection, and that should be reasonably understood to be confidential given the nature of the information.

If the Receiving Party attempts to use or dispose of any Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of this Agreement, the Disclosing Party has the right, in addition to other remedies which may be available to it, to obtain injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant. The parties acknowledge and agree that monetary damages may not be a sufficient remedy for any breach or threatened breach of this Section and, therefore, such injunctive relief is appropriate as a remedy and the breaching party waives any requirement for the securing or posting of any bond showing actual monetary damages in connection with such breach.

The parties understand and agree that nothing in this Section is meant to prevent any disclosure of Confidential Information required under federal, state, or local law, regulation, or a valid order issued by a court or governmental agency (each a "Legal Order"). Before making such disclosure, the Receiving Party will provide the Disclosing Party with (i) prompt written notice of such Legal Order so the Disclosing Party may seek, at its own costs and expense, a protective order or other remedy; and (ii) reasonable assistance, at the Disclosing Party's costs and expense, in opposing such disclosure. If, after providing notice, the Receiving Party remains subject to a Legal Order to disclose any Confidential Information, the Receiving Party will disclose only the portion of Confidential Information that such Legal Order specifically requires to be disclosed.

25. Family Education Rights and Privacy Act, Data Protection, and Cybersecurity.

Where applicable, Company will comply with all laws, rules, and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about Client's students may be contained in records maintained by Company and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect relevant records in accordance with FERPA and Client policy. If necessary, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines. Notwithstanding the foregoing, Client will not, unless necessary in furtherance of this Agreement, disclose such information to Company or Consultant, and Client will not, under any circumstances, allow Consultant to remove such information from Client facilities. If such removal occurs, Client will immediately notify Company, and the parties will work in good faith to remedy the situation. Except where required by law, Company will not disclose to any third party, without prior consent of a parent/guardian and written consent of Client, any information regarding students that Company may learn or obtain during this Agreement.

The parties will implement and maintain reasonable security measures to protect data from unauthorized access, disclosure, or use and will comply with all applicable federal, state, and local laws regarding privacy and data protection. In the event of a data breach affecting the other party, the affected party must notify the other party within five (5) business days of its awareness of the breach. Upon termination of this Agreement or upon the other party's request, each party will return or securely destroy records and data in accordance with applicable laws. Client agrees Company is free from any liability arising from or relating to Client's failure to provide onsite supervision or to orient and train Consultant on Client's policies, procedures, or oversight related to data protection.

26. State Retirement System Notice.
This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Company. Client agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant and fulfilling all associated administrative duties. The parties agree that the applicable employee share paid to the system by Client shall be deducted from the amount due to Consultant by Company. Client and Company expressly acknowledge and agree that if any Consultant is required to or elects to participate in a retirement system/pension, Client is solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension. Client will immediately notify Company if any Consultant is required to or voluntarily elects to participate in any such system. In such event, Client will advise Company of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client will withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by Client will be deducted from the amount owed to Company by Client.

27. Conflicts of Interest.
The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with the ability to perform under this Agreement. To that end, the parties hereby certify and represent that their officials, employees, and agents do not have any significant financial or other pecuniary interest in the other party's business or operations, and no inducements of monetary or other value were offered or given to any officer, employee, or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

28. Client Funding.
The parties acknowledge that Client's obligations under this Agreement may be subject to budgetary constraints and appropriations by government authorities. If funding for services under this Agreement is reduced or eliminated by governmental action, Client will immediately notify Company in writing. In such cases, the parties will negotiate in good faith to modify the Agreement to allow for continuation of services. However, if Company, in its sole discretion, determines that it is not feasible to continue providing services at reduced costs, Company may immediately terminate this Agreement and all current and future assignments, without liability to Client.

29. Survival.
The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation, or expiration of this Agreement, will survive termination, cancellation or expiration of this Agreement.

30. Notices.
All notices required to be given in writing will be sent to the names/addresses listed below.

Soliant Health LLC	***To Client***
Contract Department 5550 Peachtree Parkway Suite 500 Peachtree Corners, GA 30092 ContractNotices@soliant.com	Attention: Baker County School District Address: 392 South Boulevard East, Macclenny, FL 32063

31. Governing Law.
This Agreement shall be governed by and construed in accordance with the laws of the State where the services are provided, without regard to its conflict of laws principles. Any legal action or proceeding arising out of or relating to this Agreement shall be brought exclusively in the state or federal courts located in the State in which services were performed.

32. Electronic Signatures, Counterparts, and Authority.
This Agreement and any related documents may be executed and delivered electronically, including by email or electronic signature software. Signatures transmitted electronically will be considered valid and binding as if they were original signatures.

This Agreement may be executed in one or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. A signed copy of this Agreement transmitted by electronic means (such as email or other software) will have the same legal effect as an original signed copy.

The persons signing this Agreement represent that they have the proper authority to bind their respective party. If Client is entering into this Agreement on behalf any additional affiliated facilities, Client represents that it has the proper authority to bind those facilities to the terms of this Agreement. As such, Client will be jointly and severally liable under this Agreement for the obligations of such additional affiliated facilities.

33. Severability and Waiver.
If any provision of this Agreement is found to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions will continue in full force and effect. When possible, the parties agree to negotiate in good faith to replace any invalid or unenforceable provision with a legally valid alternative.

Failure or delay by either party to enforce any provision of this Agreement will not be considered a waiver of that provision or any other provision, and a waiver of any right(s) under this Agreement must be in writing and signed by the waiving party. No waiver of any default will be deemed a waiver of any subsequent default.

34. Entire Agreement.
This Agreement and each duly executed Amendment or Exhibit represents the entire agreement between the parties and supersedes any prior understandings or agreements, whether written or oral, between the parties with respect to the the subject matter herein. The parties acknowledge that they were given the opportunity to discuss this Agreement with legal counsel. Should any provision of this Agreement require judicial interpretation, the interpretation shall not apply any rule of construction to construe the provision(s) more strictly against one party. This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective heirs, personal representatives, successors, and assigns, subject to the limitations contained herein. This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. ***(Please return all pages of this Client Services Agreement)***

CLIENT ID – CLIENT NAME

28999 Baker County School District	**Soliant Health, LLC**
_____	_____
Signature Date	Signature Date
_____	_____
Print Name	Print Name
_____	_____
Title	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

_____

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:_____

AGENDA ITEM NO. 8.29

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Traci Wheeler - (259-6776)

ITEM TYPE: Assessment

AGENDA SECTION: **APPROVAL OF ROUTINE ITEMS**

SUBJECT: Approval of the 2025-2026 Uniform Statewide Assessment Calendar.

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Uniform Statewide Assessment Calendar_T.Wheeler.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Title I and Special Programs
312 South Boulevard East
Macclenny, FL 32063
(904) 259-6776
www.bakerk12.org

Wyatt Milton, Superintendent

August 27, 2025

J. Wyatt Milton, Superintendent
Baker County School District
270 South Boulevard East
Macclenny, FL 32063

Superintendent Milton,

I respectfully request that the attached 2025-2026 Uniform Statewide Assessment Calendar be placed on the School Board Meeting Agenda for board approval. According to Florida Statute, this calendar must be approved by the board, provided to the Florida Department of Education, and published on the district and school websites.

Please contact me if you have any questions or need additional information.

Thank you for your consideration of this request.

Sincerely,

Traci Wheeler

Traci Wheeler
Director of Accountability and Special Programs

2025–26 Uniform Statewide Assessment Calendar

According to Section (s.) 1008.22(7)(b), Florida Statutes (F.S.), and State Board of Education Rule 6A-1.094224, Florida Administrative Code (F.A.C.), the uniform assessment calendar must be published on the Florida Department of Education (FDOE) website by January of each year for, at a minimum, the following two school years. Prior to posting, FDOE will complete sections 1 through 4 with the appropriate information.

Each school district must then complete the uniform calendar with district-required assessment information, publish the calendar to the district website, and provide it to the FDOE by October 1 of each school year. Districts must provide completed calendars to schools and include the calendar in their parent guides. In addition, each school must publish the completed calendar on its website.

The statewide assessment information provided by the Department in sections 1 through 4 should not be altered; however, districts may otherwise modify and populate this template to accurately indicate their assessment schedules for the school year.

1. Glossary of Assessment Terms

The following glossary includes definitions of assessment terms and explanations of acronyms used throughout this template. The FDOE will populate this section with state-level terms in addition to those specified in s. 1008.22(7)(i), F.S. Districts may add rows as needed for additional glossary terms that are specific to district-required assessments but should not modify any FDOE-provided information.

Acronym/Term	Definition
WIDA ACCESS	Assessment to measure English language acquisition of English Language Learners (ELLs).
Accommodation	Per Rule 6A-1.0943, F.A.C., "Accommodations are defined as adjustments to the presentation of the statewide, standardized assessment questions, methods of recording examinee responses to the questions, scheduling for the administration of a statewide, standardized assessment to include amount of time for administration, settings for administration of a statewide, standardized assessment, and the use of assistive technology or devices to facilitate the student's participation in a statewide standardized assessment."
ASVAB	Armed Services Vocational Aptitude Battery
B.E.S.T.	Benchmarks for Excellent Student Thinking
CBT	Computer-Based Test
CLT	Classic Learning Test
Concordant and Comparative Scores	Concordant and comparative scores refer to scores that have been determined by establishing a relationship between assessments that measure similar (but not identical) constructs, such as the Algebra 1 End-of-Course Assessment and the SAT. In statute, concordant refers to scores associated with the ELA assessment and comparative refers to scores associated with the Algebra 1 assessment. A student can meet assessment graduation requirements by earning a concordant or comparative score, as specified in Rule 6A-1.09422, F.A.C.
Diagnostic	Assessments that measure students' understanding of a subject area or skills base, which allow teachers and educators to evaluate student learning, focusing on strengths and areas of need.
District Window	The selected dates within the statewide window during which a district will administer a given assessment.
District-Required Assessments	Assessments required by the school district for students in a specific grade or course.
ELA	English Language Arts
EOC	End-of-Course

2025–26 Uniform Statewide Assessment Calendar

Acronym/Term	Definition
Evaluative	Assessments that measure student proficiency at selected intervals in order to compare change over time and to compare state-level results.
FAA	Florida Alternate Assessment; The FAA—Datafolio is designed to provide meaningful information about students with the most significant cognitive disabilities who typically do not have a formal mode of communication and are working at pre-academic levels. The FAA—Performance Task is a performance-based assessment for students with the most significant cognitive disabilities aligned to the state's alternate academic achievement standards.
FAST	Florida Assessment of Student Thinking
FCLE	Florida Civic Literacy Exam
Formative	Formative assessments are the formal and informal ways that teachers and students gather and respond to evidence of student learning. Formative assessments are part of teaching in the classroom. Formative assessments will not result in a score that will appear on a student's report card, but they serve the greater purpose of informing both students and teachers on what changes need to happen in classroom instruction to better serve the needs of individual students.
Interim	Interim assessments are administered on a smaller scale (i.e., school or district) with results that can be used at the classroom level or aggregated at the school- or district-level. Depending on the design, interim assessments can be used to predict a student's ability to succeed on a summative assessment, to evaluate a program, or to diagnose student learning gaps.
NAEP	National Assessment of Educational Progress
PBT	Paper-Based Test
PM1	The baseline administration of FAST progress monitoring in the beginning of the school year.
PM2	The midyear administration of FAST progress monitoring in the middle of the school year.
PM3	The summative administration of FAST progress monitoring at the end of the school year; the statewide, standardized ELA assessment for students in grades 3 through 10 and the statewide, standardized Mathematics assessment for students in grades 3 through 8.
Progress Monitoring	The process used to determine whether a student's academic performance is improving, at what rate it is improving, and how effective instruction has been. In accordance with s. 1008.25(9)(b)1., F.S., the progress monitoring assessments for VPK through grade 2 must be administered at least three times within a program year or school year, as applicable, with the first administration occurring no later than the first 30 instructional days after a student's enrollment or the start of the program or school year, the second administration occurring midyear, and the third administration occurring within the last 30 days of the program or school year. In accordance with s. 1008.25(9)(b)2., F.S., the progress monitoring assessments for grades 3 through 10 must be administered at the beginning, middle, and end of the school year.
PSAT/NMSQT	Preliminary SAT/National Merit Scholarship Qualifying Test
Summative	Assessments that evaluate student mastery of Florida's state academic standards at or near the conclusion of the course of instruction.
Statewide, Standardized Assessments	All assessments required by s. 1008.22, F.S.
Statewide Window	The range of dates during which districts and/or schools may choose to administer a given assessment.
Testing Time	The amount of time individual students are each given to respond to test items on each test.
VPK	Florida's Voluntary Prekindergarten Education Program

2025–26 Uniform Statewide Assessment Calendar

2. Test, Type, and Purpose/Use

FDOE will populate this section with information related to state-level tests. Districts may add rows as needed to define district-required tests, test type, and their purpose/use in the district, but they should not modify any FDOE-provided information. If additional types are added, define applicable types in the glossary.

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
WIDA ACCESS	Diagnostic	Measure English language acquisition of ELLs	s. 1003.56, F.S. Rule 6A-6.0902, F.A.C. Rule 6A-6.09021, F.A.C. Rule 6A-6.0903, F.A.C. Rule 6A-1.09432, F.A.C
WIDA Alternate ACCESS	Diagnostic	Measure English language acquisition of ELLs with the most significant cognitive disabilities	
ACT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C. Rule 6A-20.028, F.A.C.
ASVAB	Evaluative	Determine whether a student is qualified to enlist in the military and to assign an appropriate military job	s. 1003.451, F.S. s. 1008.34, F.S. Rule 6A-1.09981, F.A.C.
CLT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C. Rule 6A-20.028, F.A.C.
CLT10	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements	s. 1007.35, F.S. s. 1008.22, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C.
FAST PM1 and PM2	Diagnostic/Progress Monitoring	Provides information in mastering the appropriate grade-level standards and provides information on students' progress to parents, teachers, and school and program administrators. Used to provide data for accountability of the Voluntary Prekindergarten Education Program.	s. 1002.68, F.S. s. 1008.25(9), F.S. Rule 6M-8.601, F.A.C.
FCLE	Summative	If passed, exempts students from the postsecondary civic literacy assessment requirement established by s. 1007.25(5), F.S.	s. 1003.4282(3)(d), F.S. s. 1007.25(5)(b), F.S.
B.E.S.T. Writing	Summative	Purpose: statewide, standardized assessments, including FAST PM3, measure student achievement of Florida's state academic standards Required uses: third grade retention; high school standard	s. 1002.38, F.S. s. 1002.394, F.S. s. 1002.395, F.S. s. 1002.40, F.S.
EOC	Summative		
FAST PM3	Progress Monitoring/Summative		
FAA—Performance Task	Summative		

2025–26 Uniform Statewide Assessment Calendar

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
FAA—Datafolio	Portfolio	diploma; EOC assessments as 30% of course grade; school grades; school improvement ratings; district grades; School Improvement; Federal Percent of Points Index (FPPI); Value-Added Model (VAM); Scholar designation; Credit Acceleration Program; school improvement plans; school, district, state and federal reporting; assessment provisions for students in scholarship programs and stationed on military bases; New Worlds Reading Initiative; Reading Achievement Initiative for Scholastic Excellence (RAISE) Program	s. 1002.45, F.S. s. 1002.68, F.S. s. 1003.4156, F.S. s. 1003.4282, F.S. s. 1003.4285, F.S. s. 1003.433, F.S. s. 1003.485, F.S. s. 1004.04, F.S. s. 1004.85, F.S. s. 1008.212, F.S. s. 1008.213, F.S. s. 1008.22, F.S. s. 1008.25, F.S. s. 1008.33, F.S. s. 1008.34, F.S. s. 1008.341, F.S. s. 1008.3415, F.S. s. 1008.345, F.S. s. 1008.365, F.S. s. 1012.34, F.S. s. 1012.56, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-1.094221, F.A.C. Rule 6A-1.094222, F.A.C. Rule 6A-1.0943, F.A.C. Rule 6A-1.09432, F.A.C. Rule 6A-1.09981, F.A.C. Rule 6A-1.099811, F.A.C. Rule 6A-1.099822, F.A.C. Rule 6A-1.099828, F.A.C. Rule 6A-5.0411, F.A.C. Rule 6A-6.0531, F.A.C. Rule 6A-6.0532, F.A.C.
Statewide Science Assessment	Summative		
NAEP	Evaluative	Measure student performance for comparison among state and national populations over time	s. 1008.22, F.S.
PreACT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements	s. 1007.35, F.S. s. 1008.22, F.S.

2025–26 Uniform Statewide Assessment Calendar

Test	Type	Purpose/Required Use	Statutory Authority/Required Use Citation
			Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C.
PSAT/NMSQT	Summative	Inform course placement; can be used as a concordant or comparative score to meet graduation requirements	s. 1007.35, F.S. s. 1008.22, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C.
SAT	Summative	Inform course placement; can be used as a concordant or comparative score to meet assessment graduation requirements; provide postsecondary opportunities	s. 1008.22, F.S. Rule 6A-1.09422, F.A.C. Rule 6A-10.0315, F.A.C. Rule 6A-20.028, F.A.C.

3. Required Statewide Assessments

The following assessments are required for students as indicated in the **Students to Be Tested** column. FDOE will complete this section with the required statewide assessments. Districts should then populate the **District Window** column for each assessment in the table but should not modify any FDOE-provided information.

When calculating total test time in Section 6, do not include times for assessments indicated by grey rows, which indicate duplicate assessment windows (e.g., EOCs), assessments that take the place of another assessment, or assessments that do not have a specified testing time.

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
VPK FAST PM1	Students enrolled in VPK	First 30 instructional days after a student's enrollment or the start of a program year or school year	**August 11, 2025-September 22, 2025**	CBT	10–20 minutes	Immediately following test completion
FAST PM1	Kindergarten–Grade 1 ELA Reading[1]	August 4–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM1	Grade 2 ELA Reading[1]	August 4–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM1	Kindergarten–Grade 2 Mathematics[1]	August 4–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	20–30 minutes	Immediately following test completion
FAST PM1	Grades 3–10 ELA Reading	August 11–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	90 minutes[3]	Immediately following test completion
FAST PM1	Grades 3–5 Mathematics	August 11–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	80 minutes[3]	Immediately following test completion

2025–26 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FAST PM1	Grades 6–8 Mathematics	August 11–September 26, 2025	**August 11, 2025-September 26, 2025**	CBT[2]	100 minutes[3]	Immediately following test completion
FAA—Datafolio[4]	Grades 3–10 ELA (Reading and Writing); Grades 3–8 Mathematics; Grades 5 and 8 Science; and Algebra 1, Biology 1, Civics, Geometry, and U.S. History EOCs	Collection Period 1: September–October 2025		PBT	Varies/Untimed	June 2026
PSAT/NMSQT[7]	Grade 10 students in districts that selected PSAT/NMSQT	October 2025		CBT/PBT	134 minutes	4–6 weeks after testing
PreACT[7]	Grade 10 students in districts that selected PreACT	October 2025–April 2026		CBT/PBT	150 minutes	Approximately 2 weeks after testing
FAA—Datafolio[4]	Grades 3–10 ELA (Reading and Writing); Grades 3–8 Mathematics; Grades 5 and 8 Science; and Algebra 1, Biology 1, Civics, Geometry, and U.S. History EOCs	Collection Period 2: November–December 2025		PBT	Varies/Untimed	June 2026
FCLE	Students enrolled in associated courses	November 3–December 19, 2025	**November 3, 2025-December 19, 2025 and March 30, 2026-May 29, 2026**	CBT[2]	160 minutes[5]	Immediately following test completion
VPK FAST PM2	Students enrolled in VPK	Midyear	**December 1, 2025-January 23, 2026**	CBT	10–20 minutes	Immediately following test completion
FAST PM2	Kindergarten–Grade 1 ELA Reading	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM2	Grade 2 ELA Reading	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM2	Kindergarten–Grade 2 Mathematics	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	20–30 minutes	Immediately following test completion

2025–26 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FAST PM2	Grades 3–10 ELA Reading	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	90 minutes[3]	Immediately following test completion
FAST PM2	Grades 3–5 Mathematics	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	80 minutes[3]	Immediately following test completion
FAST PM2	Grades 6–8 Mathematics	December 1, 2025–January 23, 2026	**December 1, 2025-January 23, 2026**	CBT[2]	100 minutes[3]	Immediately following test completion
FAA—Datafolio[4]	Grades 3–10 ELA (Reading and Writing); Grades 3–8 Mathematics; Grades 5 and 8 Science; and Algebra 1, Biology 1, Civics, Geometry, and U.S. History EOCs	Collection Period 3: February–March 2026		PBT	Varies/Untimed	June 2026
CLT10[7]	Grade 10 students in districts that selected CLT10	February 3–4, 2026 April 22–23, 2026		PBT/CBT	120 minutes	Within 3 weeks
FAA—Performance Task[6]	Grades 3–8 ELA and Mathematics; Grades 4–8 Writing; Grades 5 and 8 Science; and Civics EOC	March 2–April 17, 2026		PBT	Varies/Untimed	June 2026
ACT[7]	Grade 11 students in districts that selected ACT	March–April 2026	**March-April 2026**	PBT/CBT	175 minutes	3–8 weeks after test administration
CLT[7]	Grade 11 students in districts that selected CLT	March–April 2026	**N/A**	PBT/CBT	120 minutes	Within 3 weeks
SAT[7]	Grade 11 students in districts that selected SAT	March–April 2026	**N/A**	CBT	134 minutes	2–4 weeks after test administration

2025–26 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested	Statewide Window	District Window	Mode	Testing Time	Results Expected
FAA—Performance Task[6]	Grades 9 and 10 ELA; Grades 9 and 10 Writing; and Algebra 1, Biology 1, Geometry, and U.S. History EOCs	March 9–April 24, 2026		PBT	Varies/Untimed	June 2026
B.E.S.T. Writing	Grades 4–10	March 30–April 10, 2026	**March 30, 2026-April 10, 2026**	CBT[2]	120 minutes[5]	June 2026
FCLE	Students enrolled in associated courses	March 30–May 29, 2026		CBT[2]	160 minutes[5]	Immediately following test completion
VPK FAST PM3	Students enrolled in VPK	The last 30 days of the program or school year	**April 13, 2026-May 22, 2026**	CBT	10–20 minutes	Immediately following test completion
FAST PM3	Kindergarten ELA Reading[8]	April 13–May 29, 2026	**April 13, 2026-May 22, 2026**	CBT[2]	10–20 minutes	Immediately following test completion
FAST PM3	Grades 1–2 ELA Reading[8]	April 13–May 29, 2026	**April 13, 2026-May 22, 2026**	CBT[2]	15–20 minutes	Immediately following test completion
FAST PM3	Kindergarten –Grade 2 Mathematics[8]	April 13–May 29, 2026	**April 13, 2026-May 22, 2026**	CBT[2]	20–30 minutes	Immediately following test completion
FAST PM3	Grades 3–10 ELA Reading	May 1–29, 2026	**May 1, 2026-May 22, 2026**	CBT[2]	120 minutes[3]	Immediately following test completion
FAST PM3	Grades 3–5 Mathematics	May 1–29, 2026	**May 1, 2026-May 22, 2026**	CBT[2]	100 minutes[3]	Immediately following test completion
FAST PM3	Grades 6–8 Mathematics	May 1–29, 2026	**May 1, 2026-May 22, 2026**	CBT[2]	120 minutes[3]	Immediately following test completion
Algebra 1, Geometry, Biology 1, Civics, and U.S. History EOCs	Students enrolled in associated courses	May 1–29, 2026	**May 1, 2026-May 22, 2026**	CBT[2]	160 minutes[3]	Immediately following test completion
Statewide Science	Grades 5 and 8	May 1–29, 2026	**May 1, 2026-May 22, 2026**	CBT[2]	120 minutes[3]	Immediately following test completion

[1] K–2 FAST assessments for PM1 must be administered within the first 30 instructional days of the school year.

[2] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[3] Any student who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[4] The FAA—Datafolio is designed for students with the most significant cognitive disabilities for whom participation in the general statewide assessment or the FAA—Performance Task is inappropriate, even with accommodations.

[5] Any student who has not completed the test by the end of the allotted time may continue working up to half the length of a typical school day.

[6] The FAA—Performance Task is designed for students with the most significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

[7] Each district must choose to administer the CLT10, PreACT, or PSAT/NMSQT for grade 10 and the ACT, CLT or SAT for grade 11. Complete the row for the assessments chosen by your district and then change the background for the assessment not chosen to gray and leave the district window cell blank.

[8] K–2 FAST assessments for PM3 must be administered within the last 30 instructional days of the school year.

4. Statewide Assessments for SELECT Students

The following assessments are only intended for selected students/students in certain sub-groups. The FDOE will complete this section with the applicable statewide assessments. Districts should then populate the **District Window** column for the assessments in the table below but should not modify any FDOE-provided information. If an assessment is not being administered in your district, indicate "N/A" in the District Window column.

Because the tests included in this section are not administered to all students or, in some cases, are optional for students, the testing time for these tests should not be included in the total testing time calculated in Section 6.

Assessment	Students to Be Tested[3]	Statewide Window	District Window	Mode	Testing Time	Results Expected
ASVAB		August 2025–May 2026	**August 2025-May 2026**	CBT/PBT	CBT: 198 minutes PBT: 149 minutes	Approximately 2 weeks after testing
FAST Grade 10 ELA Reading Retake		September 8–October 3, 2025	**September 8, 2025-October 3, 2025**	CBT[1]	120 minutes[2]	Immediately following test completion
Algebra 1, Geometry, Biology 1, Civics, and U.S. History EOCs		September 8–October 3, 2025	**September 8, 2025-October 3, 2025**	CBT[1]	160 minutes[2]	Immediately following test completion
FAA—Performance Task[4] Grade 10 ELA and Algebra 1 EOC Makeup		September 22–October 10, 2025	**September 22, 2025-October 10, 2025**	PBT	Varies/Untimed	December 2025
NAEP Reading and Mathematics	Select grades 4 and 8 students	January–March 2026	**N/A**	CBT	120 minutes	Fall 2026
NAEP Civics and U.S. History	Select grade 8 students	January–March 2026	**N/A**	CBT	120 minutes	Spring 2027
FAST Grade 10 ELA Reading Retake		December 1–19, 2025	**December 1, 2025-December 19, 2025**	CBT[1]	120 minutes[2]	Immediately following test completion
Algebra 1, Geometry, Biology 1, Civics, and U.S. History EOCs		December 1–19, 2025	**December 1, 2025-December 19, 2025**	CBT[1]	160 minutes[2]	Immediately following test completion
WIDA ACCESS	Kindergarten students currently classified as ELL with "LY" code	January 12–March 13, 2026	**January 12, 2026-March 13, 2026**	PBT	45 minutes	June 2026

2025–26 Uniform Statewide Assessment Calendar

Assessment	Students to Be Tested[3]	Statewide Window	District Window	Mode	Testing Time	Results Expected
WIDA ACCESS	Grades 1–12 students currently classified as ELL with "LY" code	January 12–March 13, 2026	**January 12, 2026-March 13, 2026**	CBT	105–245 minutes[1] (varies by grade-level/tier)	June 2026
WIDA Alternate ACCESS	K–12 students with the most significant cognitive disabilities and currently classified as ELL with "LY" code	January 12–March 13, 2026	**January 12, 2026-March 13, 2026**	PBT	120 minutes	June 2026
FAST Grade 10 ELA Reading Retake		May 1–29, 2026	**May 1, 2026-May 29, 2026**	CBT[1]	120 minutes[2]	Immediately following test completion
FAST Grade 3 ELA Reading		July 13–24, 2026	**N/A**	CBT[2]	120 minutes[2]	Immediately following test completion
FAST Grade 10 ELA Reading Retake		July 13–24, 2026	**July 13, 2026-July 24, 2026**	CBT[1]	120 minutes[2]	Immediately following test completion
Algebra 1, Geometry, Biology 1, Civics, and U.S. History EOCs		July 13–24, 2026	**July 13, 2026-July 24, 2026**	CBT[1]	160 minutes[2]	Immediately following test completion

[1] Paper-based accommodations (e.g., regular print, large print, braille, one-item-per-page) for computer-based tests are available to eligible students if indicated as an accommodation on an IEP or Section 504 plan.

[2] Any student who has not completed the session by the end of the allotted time may continue working; however, testing must be completed within the same school day.

[3] If indicated, "applicable students" relates to the sub-group(s) of students who *may* take that assessment; it does not indicate that all students throughout the state in that sub-group will take that assessment. Assessments for which no applicable student group is listed are available to students as needed but are not limited to any specific sub-group.

[4] The FAA—Performance Task is designed for students with the most significant cognitive disabilities for whom participation in the general statewide assessment is inappropriate, even with accommodations.

5. District-Required Assessment Information

Complete the table below with assessments that are required for all schools in the district.

Assessment	Students to Be Tested	District Window	Mode	Testing Time	Results Expected
District-created Common Assessment 1	Grades 3-10 ELA, Grades 3-8 Math	October 27, 2025-October 31, 2025	TBD	50 minutes	Within two weeks
District-Created Common Assessment 2	Grades 3-10 ELA, Grades 3-8 Math	March 2, 2026-March 6, 2026	TBD	50 minutes	Within two weeks

2025–26 Uniform Statewide Assessment Calendar

6. Estimates of Total Testing Time by Grade Level

Estimates of average time for administering state-required and district-required assessments (listed in Sections 3 and 5 above) by grade level. Subject-based assessments should be included with the grade level to which they are most likely to be administered (e.g., Biology 1 with grade 9).

Grade Level	Statewide Assessments	District Assessments	Approximate Total Testing Time (In Minutes)
VPK	60	0	60
K	150	0	150
1	150	0	150
2	150	0	150
3	560	200	760
4	680	200	880
5	840	200	1040
6	740	200	940
7	900	200	1100
8	900	200	1100
9	740	200	940
10	580+120/150/134[1]	200	730
11	160+175/120/134[2]	0	335
12	160	0	160

[1]The amount of time for grade 10 statewide assessments will depend on whether a district selects CLT10, PreACT, or PSAT/NMSQT. If CLT10, use 700 minutes (580 + 120) for the grade 10 Statewide Assessments cell. If PreACT, use 730 (580 + 150) for the grade 10 Statewide Assessments cell. If PSAT/PSAT/NMSQT, use 714 (580 + 134) for the grade 10 Statewide Assessments cell.

[2]The amount of time for grade 11 statewide assessments will depend on whether a district selects ACT, CLT or SAT. If ACT, use 335 minutes (160 + 175) for the grade 11 Statewide Assessments cell. If CLT, use 280 minutes (160 + 120) for the grade 11 Statewide Assessments cell. If SAT, use 294 minutes (160 + 134) for the grade 11 Statewide Assessments cell.

AGENDA ITEM NO. 8.30

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Tina Bradley - (259-0476)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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.)

ATTACHMENTS:
09.08.2025 Approval of the Interagency Agreement with the Women's Center of Jacksonville_T.Bradley.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Family Service Center
418 South 8th Street
Macclenny, FL 32063
(904) 259-6551
www.bakerk12.org

Wyatt Milton, Superintendent

September 8, 2025

Wyatt Milton
Superintendent
Baker County School District
270 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Milton:

Please submit for approval the (Renewal) of the Interagency Agreement between the Women's Center of Jacksonville and the Baker County School Board to provide services to clients at the Family Service Center. No changes except in rate.

Thank you for your continued support.

Sincerely,

Tina L. Bradley, RN, BSN
Health Services Specialist

TLB/alg

Enclosure

INTERAGENCY AGREEMENT
FAMILY SERVICE CENTER AT KELLER EDUCATION CENTER

THIS AGREEMENT is entered by and between the **Women's Center of Jacksonville, 5644 Colcord Ave., Jacksonville, FL 32211,** hereinafter referred to as **Women's Center of Jacksonville**, and the SCHOOL BOARD OF BAKER COUNTY, hereinafter referred to as the BOARD.

WITNESSETH

I. For and in consideration of the mutual understanding and agreements hereinafter set forth, it is therefore agreed between the **Women's Center of Jacksonville** (Agency) and the BOARD as follows:

1. The Agency agrees to provide Services on site, as described in number I. 8, within the area of the Baker County School District.

2. The location of these services will be Keller Education Center at the Family Service Center – 418 South 8th Street, Macclenny, Fl 32063; Room #25, (80sq. ft.).

3. The Parties agree that any questions or concerns shall be resolved by Tina L. Bradley, RN BSN, Family Service Center Director, subject only to final board resolution.

4. Additional administrative procedures as may be necessary will be mutually coordinated and agreed upon by both Parties.

5. Scheduling of these Services will rest jointly with Tina L. Bradley, RN BSN, the BOARD'S Family Service Center Director, and **Teresa Miles.** **(Name of Designee)**

6. The operation of these Services will be the responsibility of the Agency's Designee, **Teresa Miles.**

7. Decisions regarding hiring and further human resource management will be the sole responsibility of the respective employer.

8. Specific services will include, but are not limited to:
   - Outreach advocate for victims of sexual violence

9. Specific in-kind contributions are:
   Staff Salary = $31,200 annually

10. The Parties agree to obtain the written consent for treatment from the parents or guardians of all children treated hereunder prior to formal commencement of non-emergency services. Copies of said consent shall be filed in each student's school record (maintained by the BOARD) and clinical record (maintained by the Family Service Center).

11. Support expenses consisting of internet, basic telephone services and long distance calls will be the responsibility of the **Women's Center of Jacksonville.** (Agency)

12. Paper goods, supplies, and office consumables will be the responsibility of the
    Women's Center of Jacksonville.
    (Agency)

II. The **Women's Center of Jacksonville** (Agency) further agrees as follows:

to pay the Board **$1,490.41 (For October 1, 2025 – Sept. 30, 2026)**

III. The BOARD agrees as follows:

1. To provide general janitorial and maintenance services for the facility.

2. To allow **Women's Center of Jacksonville**
   (Agency)
   to establish and coordinate hours of operation with Tina L. Bradley, RN BSN, Family Service Center Director, in order to accomplish the service objectives as needed, and that these hours of operation may extend past school hours of operation.

IV. The **Women's Center of Jacksonville and** the BOARD further agree as follows:
(Agency)

1. Titles VI and VII, Civil Rights Act of 1964:

Both Parties shall comply with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other Federal Laws applicable to equal employment opportunity.

2. Indemnification and Insurance:

A. The **Women's Center of Jacksonville**
(Agency)
agrees that it and its employees shall act as independent contractors and not as employees of the BOARD in providing the aforementioned services.

B. The **Women's Center of Jacksonville**
(Agency)
agrees that it shall maintain adequate liability insurance of no less than $1,000,000.00 per occurrence/claim, and $2,000,000.00 annual aggregate during the course of this AGREEMENT and shall indemnify, defend and hold the BOARD harmless from all claims, suits, judgments, or damages that may arise from the operation of the **Women's Center of Jacksonville.**

C. The **Women's Center of Jacksonville**
(Agency)
agrees to assume responsibility for and maintain adequate insurance to cover loss or damage of agency property as may be in the possession of the BOARD during these Services. The Agency also agrees to provide insurance to cover damage to the facility or to repair its furniture and/or fixtures, as may be caused by Agency use of same.

D. The BOARD will assume responsibility for and maintain adequate insurance to cover loss or damage to all items of its personal property.

3. Confidentiality

The Parties shall recognize and safeguard the confidential nature of case records and student information in conformance with all applicable Federal and State laws, rules and regulations and both Parties' policies pertaining to the right of privacy of parents, guardians, and students.

4. Publicity

All notices, informational pamphlets, press releases, research reports, and other similar public notices which reference the Family Service Center must have prior approval by Tina L. Bradley, RN BSN, Family Service Center Director, prior to publication and release.

5. Renegotiation or Modification

Any alterations, variations, modifications, or waivers of this AGREEMENT shall only be valid when they have been placed in writing, signed and attached to this AGREEMENT. Both Parties agree to renegotiate those portions of the agreement which may be affected by revision of federal or state laws or regulations.

6. Termination

A. Termination at Will. This AGREEMENT will be terminated by either Party at any time, with or without cause, upon no less than thirty (30) days notice in writing to the designated person as identified in I. 5. Said notice shall be delivered by Certified Mail or in person.

B. Termination Because of Lack of Funds. It is further agreed that in the event funds to finance this AGREEMENT become unavailable, the obligations of each Party hereunder may be terminated upon no less than thirty (30) days notice in writing to the other Party. Said notice shall be delivered by Certified Mail or in person. In such event, both Parties will endeavor to ensure the continuity of care for any displaced students and families by utilizing available community resources and applicable State and Federal Law. The **Women's Center of Jacksonville** (Agency) shall be the final authority as to the availability of its Federal and State funds and as to how such funds will be allocated, and the BOARD shall be the final authority as to the availability of the facilities and school personnel.

7. Retention of Records

The Parties shall retain all financial records, supporting documents, statistical records, and any other documents pertinent to this AGREEMENT for a period of at least six (6) years after termination of this AGREEMENT or if any audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained at least until resolution of the audit findings.

8. Contract Duration and Renewal

This AGREEMENT shall become effective on **October 1, 2025**, and shall end on **September 30, 2026.** This AGREEMENT may be renewed each year upon mutual agreement by both parties.

SCHOOL BOARD OF BAKER COUNTY	**WOMEN'S CENTER OF JACKSONVILLE**
_____	_____
Tiffany McInarnay, Chairperson	**Agency Administrator**
_____	_____
Date	**Date**

Women's Center of Jax

Contract Date October 1, 2025 - September 30, 2026

Total Square Footage of Building Less Common Areas		5,768.00
Square Footage of One Office		80
Percentage of Total Building used		1.39%
Secretary of Family Service Center - Andrea Griffis		
Salary	48,400.30	
FICA	3,702.62	
Retirement	5,764.48	
Insurance	6,452.64	
Total Salary	64,320.04	
Percentage of salary for secretary		892.09
Custodian (6 Hours) Lindsey Starling		
Salary	25,688.00	
FICA	1,965.13	
Retirement	3,059.44	
Insurance	32.40	
Total Salary	30,744.97	
Percentage of Salary for Custodial Staff		426.42
Electricity from April 2024 to March 2025	10,300.02	
Percentage of Electricity		142.86
Water Bill from April 2024 to March 2025	2,093.85	
Percentage of Water Bill		29.04
Total for Contract		1,490.41

TOTAL CONTRACT DUE FOR 2025-2026	**$ 1,490.41**

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

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:_____

AGENDA ITEM NO. 8.31

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Grant
AGENDA SECTION:	**APPROVAL OF ROUTINE ITEMS**
SUBJECT:	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

ATTACHMENTS:
09.08.2025 Approval of Workforce Development Capitalization Incentive (CAP)_C.Dopson.pdf

GRANT PROPOSAL SUMMARY
REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL	*Workforce Development Capitalization Incentive Grant (Cap Grant)*

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

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

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

AMOUNT REQUESTED:	*$279,510.00 No Change In Grant Total*

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)*
Workforce Development Capitalization Incentive Grant (Amendment #3) No Cost Extension

HOW WILL FUNDS BE USED *(If additional space is needed, attachments may be used)*
The Department of Education has issued a No Cost Extension on the Workforce Development Capitalization Incentive Grant. The project period is now July 1, 2023-June 30, 2026. There are no changes in the previously approved grant totals.

SUBMITTED BY: ***C. Dopson*** **DATE:** ***09/08/25***

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Baker County School District	**2 PROJECT NUMBER** 020-92510-4SC01
3 PROJECT/PROGRAM TITLE Workforce Development Capitalization Incentive Grant (Cap Grant) **TAPS 24B178**	**4 AUTHORITY** **1011.801, F.S. Senate Bill (SB) 240 Section 51** **USDE or Appropriate Agency** **FAIN#:**
5 AMENDMENT INFORMATION Amendment Number: 3 Type of Amendment: No Cost Extension Effective Date: 05/15/2025	**6 PROJECT PERIODS** Budget Period: 07/01/2023 - 06/30/2026 Program Period: 07/01/2023 - 06/30/2026
7 AUTHORIZED FUNDING Current Approved Budget: $279,510.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: $279,510.00	**8 REIMBURSEMENT OPTION** Quarterly Advance to Public Entity

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: 05/29/2026
- 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 :

10 DOE CONTACTS **Program**: Claudia Campagnola Phone: (850) 245-9081 Email: Claudia.Campagnola@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.
- Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned.
- In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation.
- 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

8/20/2025
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.

From: Campagnola, Claudia <Claudia.Campagnola@fldoe.org>
Sent: Thursday, May 15, 2025 8:01 AM
To: Starling, Paula <Paula.Starling@fldoe.org>
Cc: Goodman, Tara <Tara.Goodman@fldoe.org>
Subject: RE: CAP Grant TAPS XXB178 Non-Cost Extension Submission Process

Good morning, Paula:

Please find attached the list of agencies that were recommended for a no-cost extension for both **24B178** and **25B178**.

Per your request, each file contains the project number, length of the extension, new project period, new award end date, new last date for expenditures, new liquidation date, and new last date for amendments.

Let me know if you have any questions or need anything else to process these extensions.

Thank you!

Have a nice day!

Claudia Campagnola, EdD, CPM, FCCM

Educational Program Director

Florida Department of Education | Division of Career, Technical, and Adult Education

325 West Gaines Street | Tallahassee, FL 32399

Office: (850) 245-9081



AGENDA ITEM NO. 9.1

Item Cover Page

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

DATE:	September 8, 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:	September 8, 2025
SUBMITTED BY:	Andy Giddens - (259-6995)
ITEM TYPE:	Property
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	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.)

ATTACHMENTS:
09.08.2025 Approval of the Removal of BCHS Property_A.Giddens.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Baker County High School
1 Wildcat Drive
Glen St. Mary, FL 32040
(904) 259-6286
www.bakerk12.org

Wyatt Milton, Superintendent

August 6, 2025

Wyatt Milton, Superintendent
Baker County School Board Members
Baker County School District
270 South Boulevard East
Macclenny, Florida 32063

Dear Superintendent Milton and School Board Members:

The purpose of this letter is to request School Board approval to remove from our inventory the following Criminal Justice items, which are extremely outdated. Ms. Carrie Dopson, CTE Director, stated the instructors would have no use for them. They are:

19141 Criminal Justice Machine
19142 Criminal Justice Machine
19175 Criminal Justice Machine

Thank you.

Sincerely,

Andy Giddens, Principal
Baker County High School

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay	Jack Baker, Jr.	Clayton Lyons, Jr.	Mandi Canaday	Amanda Hodges
District 1	District 2	District 3	District 4	District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

AGENDA ITEM NO. 9.3

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Thomas Hill - (259-0429)

ITEM TYPE: Plan

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

SUBJECT: Approval of the 2025-2026 Instructional Personnel Evaluation System.

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Instructional Personnel Evaluation System_T.Hill.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

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

Wyatt Milton, Superintendent

August 14, 2025

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

Dear Superintendent Milton,

I am requesting school board approval of the 2025-2026 Instructional Personnel Evaluation System. This evaluation system has been approved by the Department of Education.

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

Sincerely,

Thomas Hill
Associate Superintendent of Human Resources

School District of Baker County

Instructional Personnel Evaluation System



For information about this document please contact:

Mr. Thomas Hill
Associate Superintendent of Human Recourses
Voice: 904.259.0404
Email: thomas.hill@bakerk12.org

Updated July 31, 2025

Purpose

The purpose of this document is to provide the district with a template for its instructional personnel evaluation system that addresses the requirements of Section 1012.34, Florida Statutes (F.S.), and Rule 6A-5.030, Florida Administrative Code (F.A.C.). This template, Form IEST-2023, is incorporated by reference in Rule 6A-5.030, F.A.C., effective November 2023.

Instructions

Each of the sections within the evaluation system template provides specific directions, but does not limit the amount of space or information that can be added to fit the needs of the district. Where documentation or evidence is required, copies of the source documents (e.g., rubrics, policies and procedures, observation instruments) shall be provided at the end of the document as appendices in accordance with the Table of Contents.

Before submitting, ensure the document is titled and paginated.

Submission

Upon completion, the district shall email this form and any required supporting documentation as a Microsoft Word document for submission to DistrictEvalSysEQ@fldoe.org.

Modifications to an approved evaluation system may be made by the district at any time. Substantial revisions shall be submitted for approval, in accordance with Rule 6A-5.030(3), F.A.C. The entire template shall be sent for the approval process.

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Part I: Evaluation System Overview

The purpose of the Baker County School District (BCSD) Instructional Personnel Evaluation System is to establish procedures for determining the level of performance of all instructional personnel and promote the professional growth of instructional staff. The expectation of the evaluation process is that it will also lead to increased academic and social student outcomes which promote the district vision of preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character.

This evaluation system is shaped by requirements found in the Florida Statutes, Florida Administrative Code, contractual agreements between the district and the instructional bargaining unit, the Florida Educator Accomplished Practices, and guidelines established by the Florida Department of Education (FDOE). This instructional personnel evaluation system supports increased student achievement and the overall school improvement process. Throughout the evaluation process, both evaluatees and evaluators will maintain a focus on professional growth. In addition, the opportunity for parental input is embedded in the system.

The procedures outlined follow the seven-step evaluation process referenced in Figure 1 below.

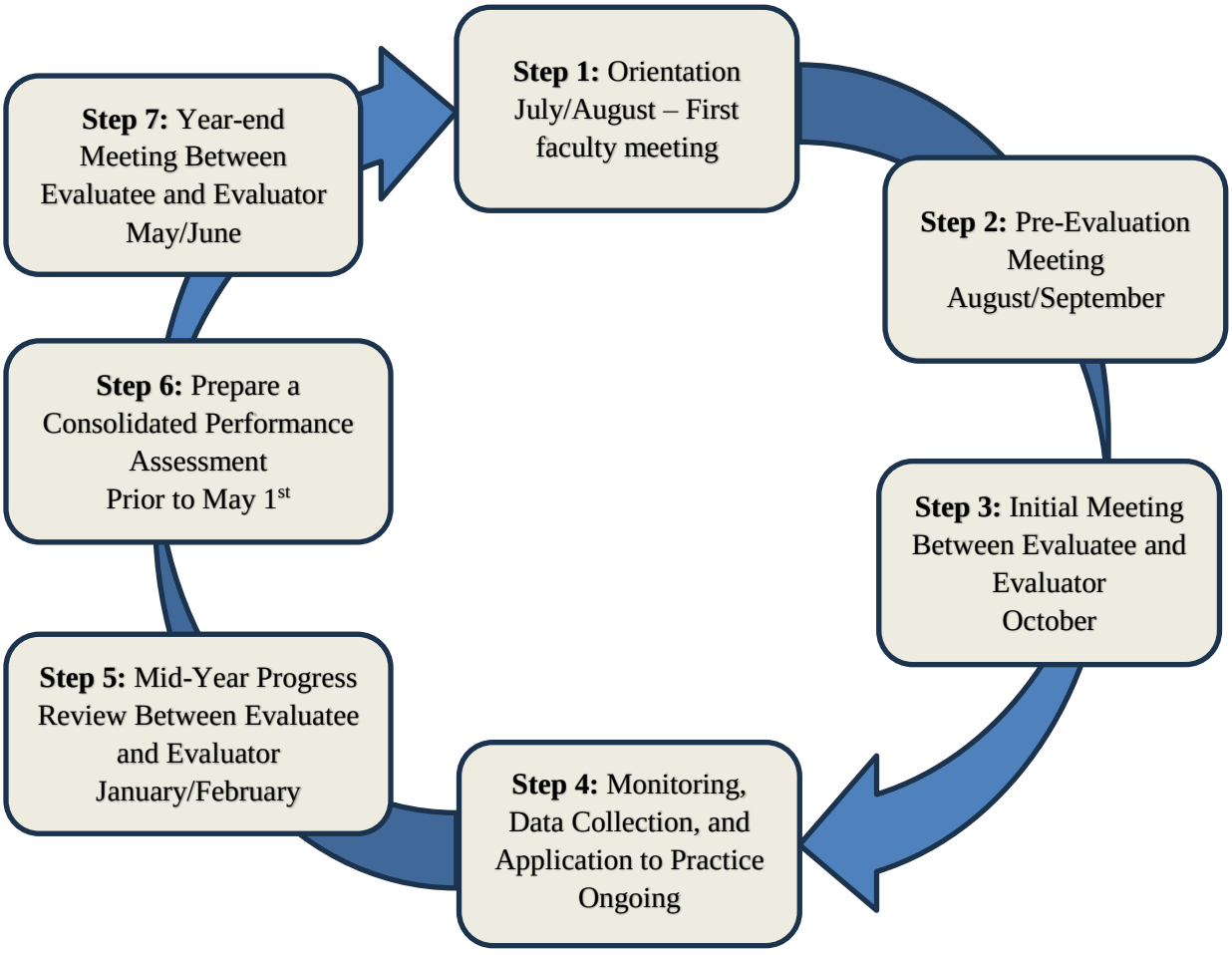


Figure 1

The BCSD School Instructional Personnel Evaluation System is designed to achieve the outcomes previously mentioned through measuring instructor performance in nine domains. The district evaluation framework for instructional personnel is based upon Florida Educator Accomplished Practices (FEAPs). The FEAPs have been grouped into six standards and an additional standard of Student Growth and Achievement has been added for evaluation purposes:

- Standard 1: Instructional Design and Lesson Planning*
- Standard 2: The Learning Environment*
- Standard 3: Instructional Delivery and Facilitation*
- Standard 4: Student Learning and Continuous School Improvement*
- Standard 5: Continuous Professional Improvement*
- Standard 6: Professional Responsibility and Ethical Conduct*
- Standard 7: Student Growth and Achievement**

*These areas represent the instructional practice domains and are combined to comprise two-thirds of the overall instructional personnel evaluation score.
**This area represents the student achievement domain and comprises one-third of the overall instructional personnel evaluation score.

The evaluation processes related to these nine domains are governed by the following guidelines:

- The enduement of fairness and sound legal principles
- Provision of the opportunity for supervisors to plan, coach, and counsel individuals for higher levels of performance
- Establishment of data collection and analysis procedures to provide feedback on individual, team, and system levels
- Focus on the improvement of academic and social student outcomes
- Focus on continuous improvement and individual professional growth
- The annual assessment will be based on the performance and experience of the individual
- There is an annual orientation on the instructional personnel evaluation system and provision of guidance related to observing, coaching, and counseling for instructional staff

This instructional personnel evaluation system is designed to promote both individual teacher professional growth and the continuous improvement of the school in which the instructor serves. Through the seven steps of the evaluation process, the evaluatee and evaluator will utilize the outlined processes to achieve both personal and school improvement outcomes. The assessment system incorporates the following:

- The school mission and vision statements
- The school improvement plan as structured by the Florida Continuous Improvement Management System (CIMS)
- Specific job description found at https://www.bakerk12.org/domain/168
- Practices and/or results that are compatible with human resources development models that focus both on the employee and the system purpose
- The expectation that performance evaluation for an individual is finalized only after thorough planning sessions that include extensive evaluatee input
- A system structure that provides expectations for the processes to be implemented in a reasonable fashion
- The concept that data should be collected from a variety of sources which are clearly articulated through the seven-steps previously identified

- Current research which provides best practices for evaluatee performance appraisal
- The situational context of the evaluatee's service.

Part II: Evaluation System Requirements

System Framework

☒ The evaluation system framework is based on sound educational principles and contemporary research in effective educational practices.

☒ The observation instrument(s) to be used for classroom teachers include indicators based on each of the Florida Educator Accomplished Practices (FEAP) adopted by the State Board of Education.

☒ The observation instrument(s) to be used for non-classroom instructional personnel include indicators based on the FEAP, and may include specific job expectations related to student support.

Training

☒ The district provides training programs and has processes that ensure

- Employees subject to an evaluation system are informed of the evaluation criteria, data sources, methodologies, and procedures associated with the evaluation before the evaluation takes place; and
- Individuals with evaluation responsibilities and those who provide input toward evaluations understand the proper use of the evaluation criteria and procedures.

Data Reporting

☒ The district provides instructional personnel the opportunity to review their class rosters for accuracy and to correct any mistakes.

☒ The district school superintendent annually reports accurate class rosters for the purpose of calculating district and statewide student performance, and the evaluation results of instructional personnel.

☒ The district may provide opportunities for parents to provide input into performance evaluations, when the district determines such input is appropriate.

District Procedures

☒ The district acknowledges that its established evaluation procedures set the standards of service to be offered to the public within the meaning of section 447.209, F.S., and are not subject to mandatory collective bargaining.

☒ The district's system ensures all instructional personnel, classroom and non-classroom, are evaluated at least once a year.

☒ The district's system ensures all newly hired classroom teachers are observed and evaluated at least twice in the first year of teaching in the district. Each evaluation must include indicators of student performance; instructional practice; and any other indicators of performance, if applicable.

☒ The district acknowledges that the instructional practice evaluation procedures and criteria under section 1012.34, F.S., do not preclude a school administrator from visiting and observing classroom teachers throughout the school year for the purposes of providing mentorship, training, instructional feedback, or professional learning.

☒ The district's system identifies teaching fields for which special evaluation procedures or criteria are necessary, if applicable.

☒ The district's evaluation procedures comply with the following statutory requirements in accordance with section 1012.34, F.S.

- The evaluator must be the individual responsible for supervising the employee; the evaluator may consider input from other personnel trained on the evaluation system.
- The evaluator must provide timely feedback to the employee that supports the improvement of professional skills.
- The evaluator must submit a written report to the employee no later than 10 days after the evaluation takes place.
- The evaluator must discuss the written evaluation report with the employee.
- The employee shall have the right to initiate a written response to the evaluation and the response shall become a permanent attachment to his or her personnel file.
- The evaluator must submit a written report of the evaluation to the district school superintendent for the purpose of reviewing the employee's contract.
- The evaluator may amend an evaluation based upon assessment data from the current school year if the data becomes available within 90 days of the end of the school year.

Use of Results

☒ The district has procedures for how evaluation results will be used to inform the

- Planning of professional learning; and
- Development of school and district improvement plans.

☒ The district's system ensures instructional personnel who have been evaluated as less than effective are required to participate in specific professional learning programs, pursuant to section 1012.98(11), F.S.

Notifications

☒ The district has procedures for the notification of unsatisfactory performance that comply with the requirements outlined in section 1012.34(4), F.S.

☒ The district school superintendent shall annually notify the Department of Education of any instructional personnel who

- Receive two consecutive unsatisfactory evaluation ratings; or
- Are given written notice by the district of intent to terminate or not renew their employment, as outlined in section 1012.34(5), F.S.

District Self-Monitoring

☒ The district has a process for monitoring implementation of its evaluation system that enables it to determine the following:

- Compliance with the requirements of section 1012.34, F.S., and Rule 6A-5.030, F.A.C.;
- Evaluators' understanding of the proper use of evaluation criteria and procedures, including evaluator accuracy and inter-rater reliability;
- Evaluators provide necessary and timely feedback to employees being evaluated;
- Evaluators follow district policies and procedures in the implementation of evaluation system(s);
- Use of evaluation data to identify individual professional learning; and,
- Use of evaluation data to inform school and district improvement plans.

Part III: Evaluation Procedures

1. Pursuant to section 1012.34(3)(b), F.S., all personnel must be fully informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process before the evaluation takes place. In the table below, describe when and how the following instructional personnel groups are informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process: classroom teachers, non-classroom teachers, newly hired classroom teachers, and teachers hired after the beginning of the school year.

Instructional Personnel Group	When Personnel are Informed	Method(s) of Informing
Classroom and Non-Classroom Teachers	During the first week of pre-planning	Opening faculty meeting of the school year
Newly Hired Classroom Teachers	Within twenty days of assuming job duties	Onboarding training if hired after the opening faculty meeting of the school year
Late Hires	Within twenty days of assuming job duties	Onboarding training

2. Pursuant to section 1012.34(3)(a), F.S., an observation must be conducted for each employee at least once a year, except that a classroom teacher who is newly hired by the district school board must be observed at least twice in the first year of teaching in the school district. In the table below, describe when and how many observations take place for the following instructional personnel groups: classroom teachers, non-classroom teachers, newly hired classroom teachers, and teachers hired after the beginning of the school year.

Instructional Personnel Group	Number of Observations	When Observations Occur	When Observation Results are Communicated to Personnel
Classroom and Non-Classroom Teachers within their first three years of instructional employment			
Hired before the beginning of the school year	2	First completed prior to January 20th. Second completed prior to May 1st.	All evaluations are required to be communicated with the instructor within ten working days of the observation.
Hired after the beginning of the school year	2	First completed prior to January 20th. Second completed prior to May 1st.	All evaluations are required to be communicated with the instructor within ten working days of the observation.
Newly Hired Classroom and Non-Classroom Teachers within their first year of instructional employment			
Hired before the beginning of the school year	2	First completed prior to January 20th. Second completed prior to May 1st.	All evaluations are required to be communicated with the instructor within ten working days of the observation.
Hired after the beginning of the school year	2	First completed prior to January 20th. Second completed prior to May 1st.	All evaluations are required to be communicated with the instructor within ten working days of the observation.

3. Pursuant to section 1012.34(3)(a), F.S., a performance evaluation must be conducted for each employee at least once a year, except that a classroom teacher who is newly hired by the district school board must be evaluated at least twice in the first year of teaching in the school district. In the table below, describe when and how many summative evaluations are conducted for the following instructional personnel groups: classroom teachers, non-classroom teachers, newly hired classroom teachers, and teachers hired after the beginning of the school year.

Instructional Personnel Group	Number of Evaluations	When Evaluations Occur	When Evaluation Results are Communicated to Personnel
Classroom and Non-Classroom Teachers with three or more years of instructional experience in the district			
Classroom and Non-Classroom Teachers with three or more years of experience	1	Only observation completed prior to May 1st.	All evaluations are required to be communicated with the instructor within ten working days of the observation.

Part IV: Evaluation Criteria

A. Instructional Practice

1. Pursuant to section 1012.34(3)(a)2., F.S., at least one-third of the evaluation must be based upon instructional practice. In Baker County, instructional practice accounts for $66^{2}/_{3}$ % of the instructional personnel performance evaluation.
2. Description of the step-by-step calculation for determining the instructional practice rating for classroom and non-classroom instructional personnel, including performance standards for differentiating performance.

The district evaluation framework for instructional personnel is based upon Florida Educator Accomplished Practices (FEAPs). The FEAPs have been grouped into six standards and an additional standard of Student Growth and Achievement has been added for evaluation purposes:

- Standard 1: Instructional Design and Lesson Planning*
- Standard 2: The Learning Environment*
- Standard 3: Instructional Delivery and Facilitation*
- Standard 4: Student Learning and Continuous School Improvement*
- Standard 5: Continuous Professional Improvement*
- Standard 6: Professional Responsibility and Ethical Conduct*
- Standard 7: Student Growth and Achievement**

Within these six standards are nested 67 indicators. These indicators are directly correlated to the Florida Educator Accomplished Practices as found in Florida State Board of Education Rule 6A-5.065, F.A.C. Indicators may be omitted on the observation and data collection form based on the classroom/non-classroom teaching assignment if both the evaluatee and evaluator agree to the omission(s). For each indicator, instructional staff are

rated by their evaluators according to the following rubric:

Highly Effective

Indicates performance that consistently meets an extremely high-quality standard. This service exceeds the typical standard of normal level service and is held in high regard by supervision and colleagues. Specific comments and examples of high-quality work must be included in the assessment.

Effective

Indicates performance that consistently meets a high-quality standard. This is professional level service that meets the district expectations and is consistent with the experience level of the employee.

Needs Improvement/Developing

Indicates performance that requires additional attention to ensure an acceptable level of proficiency. Further, this performance is not consistently characteristic of the requirements for the position and experience of the employee. If this category is used, there must be written support regarding how performance is to be improved.

Unsatisfactory

Indicates performance that does not meet the minimum requirements of the position and the level of performance commensurate with the experience of the employee. If this category is used, there must be written support regarding how performance is to be improved. The rating of Unsatisfactory indicates performance that is not acceptable for continued employment provided that level of service continues. An employee receiving this rating should be notified that future performance assessments will be conducted according to the Department of Education Professional Practices Services Section NEAT procedures. Continued performance at this level should result in notice of termination when the rights of due process and just cause are evident.

B. Other Indicators of Performance

1. Pursuant to section 1012.34(3)(a)4., F.S., up to one-third of the evaluation may be based upon other indicators of performance. In Baker County, other indicators of performance account for 0 % of the instructional personnel performance evaluation.
2. Description of additional performance indicators, if applicable.
3. Description of the step-by-step calculation for determining the other indicators of performance rating for classroom and non-classroom instructional personnel, including performance standards for differentiating performance.

C. Performance of Students

1. Pursuant to section 1012.34(3)(a)1., F.S., at least-one third of the performance evaluation must be based upon data and indicators of student performance, as determined by each school district. This portion of the evaluation must include growth or achievement data of the teacher's students over the course of at least three years. If less than three years of data are available, the years for which data are available must be used. Additionally, this proportion may be determined by instructional assignment. In Baker County, performance of students accounts for $33^{1}/_{3}$ % of the instructional personnel performance evaluation.
2. Description of the step-by-step calculation for determining the student performance rating for classroom and non-classroom instructional personnel, including performance standards for differentiating performance.

Descriptions of the step-by step calculations for determining the student performance rating for classroom and non-classroom instructional personnel is organized by teaching assignment in the following chart.

Teaching Assignment	Teaching Assignment	Performance Measure(s) for Evaluation Purposes	Percentage associate with Final Summative
1.	INSTRUCTIONAL EMPLOYEE (KINDERGARTEN)	Category score (points earned) is commensurate to the average of the three following student growth and achievement criteria: (A) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (B) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (C) The Fourth Nine Weeks Kindergarten Skills Checklists' average score for the students the teacher serves	$33^{1}/_{3}$%

2.	INSTRUCTIONAL COACH EMPLOYEE (KINDERGARTEN) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (A) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (B) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (C) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
3.	GUIDANCE COUNSELOR* (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (A) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (B) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (C) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
4.	MEDIA SPECIALIST** (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (A) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (B) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (C) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3$%

5.	INSTRUCTIONAL EMPLOYEE (Grades 1 and 2)	Category score (points earned) is commensurate to the average of the two following student growth and achievement criteria: (A) The percent of students scoring proficient (defined as scoring a level 3 or higher on the PM3 administration of the FAST Reading assessment for the current school year) or making learning gains (defined as maintaining or improving the percentile rank on the FAST Reading assessment from the previous year's PM3 FAST Reading assessment to the current year's PM 3 FAST Reading assessment) (B) The percent of students scoring proficient (defined as scoring a level 3 or higher on the PM3 administration of the FAST Math assessment for the current school year) or making learning gains (defined as maintaining or improving the percentile rank on the FAST Math assessment from the previous year's PM3 FAST Math assessment to the current year's PM3 FAST Math assessment)	$33^1/_3$%
6.	INSTRUCTIONAL EMPLOYEE (Grade 3)	Category score (points earned) is commensurate to the following student growth and achievement criteria: The percent of students scoring proficient (defined as scoring a level 3 or higher) using the PM3 FAST ELA and/or PM3 FAST Math or making learning gains (defined as maintaining or improving the percentile rank for the FAST Reading and/or FAST Math assessment from the previous year's PM3 FAST Reading and/or Math assessment to the current year's PM3 FAST Reading and/or Math assessment)	$33^1/_3$%
7.	INSTRUCTIONAL COACH EMPLOYEE (Grades 1-5) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (Grades 1-5) INSTRUCTIONAL – PHYSICAL EDUCATION, MUSIC, COMPUTER LAB (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (A) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (B) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (C) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (D) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (E) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%

8.	GUIDANCE COUNSELOR* (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (A) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (B) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (C) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (D) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (E) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
9.	MEDIA SPECIALIST** (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (A) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (B) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (C) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (D) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (E) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3$%

10.	INSTRUCTIONAL EMPLOYEE (Grades 4 and 5)	Category score (points earned) is commensurate to the weighted-average of: (A) The percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST ELA assessment (B) The percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST Math assessment (C) The average of the percent of students scoring proficient on the fifth grade Statewide Science Assessment and/or the percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST ELA and/or PM3 FAST Math assessments Averages will be applied according to the teacher's assignment. Teachers that only instruct ELA courses will not have FAST math scores included in the calculation. Teachers that only instruct math courses will not have FAST ELA scores included in the calculation. Teachers that instruct a combination of either ELA, Math, or Science courses will have a weighted-average percentage of each assessment included in the calculation as applicable according to their teaching assignment.	$33^1/_3$%
11.	INSTRUCTIONAL COACH EMPLOYEE (Grades 6-12) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (Grades 6 – 12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%

12.	GUIDANCE COUNSELOR* (Grades 6-12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
13.	MEDIA SPECIALIST** (Grades 6-12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3$%

14.	Instructional Employee (Grades 6 – 8)	Category score (points earned) is commensurate to the average of: (A) scoring proficient on the FAST ELA – or – making learning gains on the FAST ELA and/or (B) scoring proficient on the FAST Math – or – making learning gains on the FAST Math Averages will be applied according to the teacher's schedule. Teachers that only instruct ELA courses will not have FAST math scores included in the calculation. Teachers that only instruct math courses will not have FAST ELA scores included in the calculation. Teachers that instruct a combination of either ELA and Math courses will have an equal percentage of each assessment included in the calculation.	
15.	CIVICS INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the average of: (A) The percent of students scoring proficient on Civics EOC The percent of students scoring proficient on Civics EOC or making learning gains on the FAST ELA	$33^1/_3$%
16.	COMBO CIVICS AND SOCIAL STUDIES INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of the following according to the teaching assignment: (A) The percent of students scoring proficient on the Civics EOC averaged with the percent of students proficient on the Civics EOC or making learning gains on the FAST ELA (B) The percent of students scoring proficient or making learning gains on the FAST ELA	$33^1/_3$%
17.	COMBO SEVENTH AND EIGHTH GRADE SCIENCE INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of the following according to the teaching assignment: (A) The percent of students scoring proficient on the eighth grade Statewide Science Assessment averaged with the percent of students scoring at least the same scale score or higher on the eighth grade Statewide Science Assessment as compared to the fifth grade Statewide Science Assessment (B) The percent of students scoring proficient or making learning gains on the FAST ELA and/or FAST Math	$33^1/_3$%
18.	COMBO EIGHTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Algebra I EOC (B) The percent of students scoring proficient or making learning gains on the FAST Math	$33^1/_3$%
19.	EIGHTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Algebra I EOC	
20.	EIGHTH GRADE SCIENCE INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to: (A) The percent of students scoring proficient on the eighth grade Statewide Science Assessment or students scoring at least the same scale score or higher on the eighth grade Statewide Science Assessment as compared to the fifth grade Statewide Science Assessment	$33^1/_3$%
21.	NON-ELA AND NON-EOC INSTRUCTIONAL EMPLOYEE (Grades 9 – 12)	Percent of students scoring proficient using an End of Year (EOY) exam	$33^1/_3$%

22.	ELA INSTRUCTIONAL EMPLOYEE (Grades 9 and 10)	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the FAST ELA	33 1/3%
23.	ELA INSTRUCTIONAL EMPLOYEE (Grades 11 and 12)	Percent of students scoring proficient using an End-of-Year (EOY) exam	33 1/3%
24.	NINTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Algebra I EOC	33 1/3%
25.	GEOMETRY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Geometry EOC	33 1/3%
26.	US HISTORY EOC INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient on the US History EOC	33 1/3%
27.	BIOLOGY I EOC INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient on the Biology I EOC	33 1/3%
28.	FULL-TIME SUPPORT FACILITATION	Category score (points earned) is commensurate to the percent of assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) scoring proficient or making learning gains on the State mandated assessments according to the proficiency and learning gain criteria set by the Florida Department of Education and this assessment system. For this type of student, if neither of the state proficiency or learning gain criteria are met, then the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria.	33 1/3%
29.	TEACHER THAT INSTRUCTS CLASSES PART OF THE DAY AND PROVIDES SUPPORT THE OTHER PORTION OF THE DAY. (Grades 6-8)	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students attaining or making adequate progress toward attainment of their IEP goals (B) The average of the percent of students attaining or making adequate progress toward attainment of their IEP goals and the percent of students scoring proficient or making learning gains on the FAST ELA and/or FAST Math	33 1/3%

30.	INSTRUCTIONAL ESE SELF-CONTAINED EMPLOYEE	Category score (points earned) is commensurate to the percent of assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) scoring proficient or making learning gains on the State mandated assessments according to the proficiency and learning gain criteria set by the Florida Department of Education and this assessment system. For this type of student, if neither of the state proficiency or learning gain criteria are met, then the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria.	$33^1/_3$%
31.	INSTRUCTOR DISTRICT-WIDE ASSIGNMENT	Category score (points earned) is commensurate to the percent of students attaining or making adequate progress toward attainment of their IEP and/or EP goals	$33^1/_3$%
32.	INSTRUCTOR SCHOOL-WIDE ALTERNATIVE EDUCATION EMPLOYEE	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC. For this instructional assignment, school-wide data of the following will be used in the calculation. (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^1/_3$%
33.	INSTRUCTOR SCHOOL-WIDE DROPOUT PREVENTION EDUCATION EMPLOYEE	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC. For this instructional assignment, school-wide data of the following will be used in the calculation. (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^1/_3$%
34.	LICENSED PSYCHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3$%

35.	ADULT EDUCATION AND MIDDLE SCHOOL CAREER SPECIALIST	Category score (points earned) is commensurate to the percent of individual electronic career plans developed	33 1/3%
36.	ADULT EDUCATION INSTRUCTOR EMPLOYEE	Category score (points earned) is commensurate to the average of: (A) The percent of students meeting Adults with Disabilities Benchmarks (B) The percent of students attaining or making adequate progress toward attainment of their IEP goals	33 1/3%
37.	BEHAVIOR ANALYST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	33 1/3%
38.	SCHOOL PSYCHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	33 1/3%
39.	SPEECH PATHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	33 1/3%
40.	SPEECH PATHOLOGIST - KINDERGARTEN	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	33 1/3%
41.	STAFFING SPECIALIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	33 1/3%
42.	NINTH GRADE ALGEBRA I EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Algebra I EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	33 1/3%
43.	GEOMETRY EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Geometry EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	33 1/3%
44.	US HISTORY EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the US History EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	33 1/3%
45.	BIOLOGY I EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Biology I EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	33 1/3%

46.	COMBO ELA INSTRUCTIONAL EMPLOYEE (Grades 9 - 12)	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the FAST ELA (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3$%
46.	DISTRICT-LEVEL TECHNOLOGY SPECIALIST	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (A) Percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Early Literacy Assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the school year) (B) The Fourth Nine Weeks Kindergarten Skills Checklists' average score for the students the teacher serves (C) The percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Reading assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Reading assessment from the first administration to the last administration of the assessment for the school year) on the STAR Reading assessment (D) The percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Math assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Math assessment from the first administration to the last administration of the assessment for the school year) on the STAR Math assessment (E) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (F) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (G) The percent of students scoring proficient on the Civics EOC _____ (H) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (I) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (J) The percent of students scoring proficient on the Biology I EOC _____ (K) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (L) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^1/_3$%
Special notes for all classroom instructor evaluations	○ For all classroom instructional assignments, only students assigned to the instructor for both surveys two and three will be used in the student performance calculation. Non-survey two-three match students will be removed from the calculation. ○ For all classroom instructional assignments, Students absent for twenty-five percent or more of class time during the school year will be removed from the student performance criteria for all instructional assignments. ○ Teachers that have assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) will have those specific students removed from their standard assessment component of category nine if the students do not meet the proficiency or learning gain expectations set by the Florida Department of Education and this assessment system. For this type of student, the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria for all instructional assignments. ○ Teachers that have assigned students classified as ELL will have those specific students removed from their standard assessment component of category seven if the students do not meet the proficiency or learning gain expectations set by the Florida Department of Education and this assessment system. For this type of student, the percentage of	

	adequate progress or attainment of Individual Progress Monitoring Plan academic goals will be weighted proportionally in the student performance criteria for all instructional assignments.

The category score (points earned) from the appropriate teaching assignment in this section is calculated and then entered into the table below to determine a three-year aggregate score for the Student Performance domain. Instructional personnel may only receive one of four-point totals from this category based on the three-year aggregate category score: 0 (unsatisfactory), 40 (Needs Improvement/Developing), 80 (Effective), or 100 (Highly Effective) points.

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	_____ + _____ + _____ = 3			

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	**1**	**2**	**3**	**4**
Summative Point Value for Past Three Years	**0**	**40**	**80**	**100**

D. Summative Rating Calculation

1. Description of the step-by-step calculation for determining the summative rating for classroom and non-classroom instructional personnel, including performance standards for differentiating performance.
    a. Summative evaluation forms are located on the last page of the Observation and Data Collection/Analysis Forms submitted with these descriptions.

2. Pursuant to section 1012.34(2)(e), F.S., the evaluation system for instructional personnel must differentiate across four levels of performance. Using the district's calculation methods and cut scores described above in sections A – C, illustrate how a second grade teacher and a ninth grade English language arts teacher can earn a highly effective and an unsatisfactory summative performance rating respectively.
    a. The overall score is converted into a summative evaluation rating based on the following chart:

OVERALL RATING

	Page	Points Earned	Points Possible
STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	2		35
STANDARD 2: THE LEARNING ENVIRONMENT	3		35
STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	4		35
STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	5		30
STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	6		30
STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	7		35
Subtotal for Standards 1-6			
STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	8		100

Overall Score _____

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	**61 - 180**	**181 - 270**	**271 – 300**

The following example is required as part of this template submission. Second grade highly effective teacher:

Appendix B – Observation Instruments for Classroom Teachers

SCHOOL DISTRICT OF BAKER COUNTY 2025-2026

INSTRUCTIONAL EMPLOYEE

OBSERVATION AND DATA COLLECTION/ANALYSIS FORM

Name Robbie, Margot Position Second Grade School Westside Elementary

Final Overall Score 2.81 Final Overall Performance Indicator Highly Effective

Comments of the Evaluator

Comments of the Evaluatee

Information from teachers and/or parents was collected and analyzed in the preparation of this report. ☐ Yes ☑ No

This evaluation has been discussed with me. ☑ Yes ☐ No

Will Ferrell 7/31/2025 Signature of Evaluator / Date

Margot Robbie 7/31/2025 Signature of Evaluatee / Date

Signature does not necessarily indicate agreement with this evaluation.

Evaluator Documentation (required for Performance Responsibilities rated as unsatisfactory or needs improvement/developing)

STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	Performance Values (Check One)			
Performance Responsibilities	U	NI/D	E	HE
1a.1 Aligns instruction with state-adopted standards	☐	☐	☐	☑
1a.2 Consideration of varying aspects of rigor and complexity during instruction	☐	☐	☐	☑
1b.1 Sequence of lessons and concepts to ensure coherence	☐	☐	☑	☐
1b.2 Consideration of the required prior knowledge	☐	☐	☑	☐
1c. Design of the instruction for students to achieve mastery	☐	☐	☑	☐
1d. Selection of appropriate formative assessments to monitor learning	☐	☐	☐	☑
1e. Use of diagnostic student data to plan lessons	☐	☐	☐	☑
1f. Development of learning experiences that require students to demonstrate a variety of applicable skills and competencies	☐	☐	☐	☑
1g. Classroom instruction provided to students is age and developmentally appropriate and aligned to the state academic standards as outlined in Rule 6A-1.09401, F.A.C., and is consistent with s. 1001.42(8)(c)3., F.S.	☐	☐	☐	☑

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	1.56	=	
Effective	3	X	2.33	=	6.99
Highly Effective	6	X	3.89	=	23.34
				Category Raw Score	30.33

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value			30	

STANDARD 2: THE LEARNING ENVIRONMENT	Performance Values (Check One)			
Performance Responsibilities	U	NI/D	E	HE
2a.1 Organization, allocation, and the management of the resource of time (i.e. pacing)	☐	☐	☐	☑
2a.2 Organization, allocation, and management of the resource of space (i.e. classroom layout)	☐	☐	☐	☑
2a.3 Organization, allocation, and management of the resource of attention (i.e. circulation, questioning, & support)	☐	☐	☐	☑
2b.1 Management of class behaviors through a well-planned management system	☐	☐	☐	☑
2b.2 Management of individual student behaviors through a well-planned management system	☐	☐	☐	☑
2c. Communication of high expectations to all students	☐	☐	☐	☑
2d. Respect of students' cultural linguistic and family background	☐	☐	☐	☑
2e.1 Modeling of clear, acceptable oral communication skills	☐	☐	☐	☑
2e.2 Modeling of clear, acceptable written communication skills	☐	☐	☐	☑
2f.1 Maintains a climate of openness	☐	☐	☐	☑
2f.2 Maintains a climate of inquiry	☐	☐	☑	☐
2f.3 Maintains a climate of fairness and support	☐	☐	☑	☐
2g. Integration of current information and communication technologies	☐	☐	☑	☐
2h.1 Adaptation of the learning environment to accommodate the differing needs and diversity of students	☐	☐	☑	☐
2h.2 Evidence of the learning environment is consistent with s. 1000.071, F.S.	☐	☐	☑	☐
2i. Utilization of current and emerging assistive technologies that enable students to participate in high-quality communication interactions and achieve their educational goals	☐	☐	☐	☑
2j. Creation of a classroom environment where students are able to demonstrate resiliency as outlined in Rule 6A-1.094124, F.A.C.	☐	☐	☐	☑

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	0.82	=	
Effective	5	X	1.24	=	6.2
Highly Effective	12	X	2.06	=	24.72
				Category Raw Score	31

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value			31	

STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
3a.1 Delivery of engaging lessons	☐	☐	☐	☑
3a.2 Delivery of challenging lessons	☐	☐	☐	☑
3b.1 Deepening and enrichment of students' understanding through content area literacy strategies	☐	☐	☐	☑
3b.2 Deepening and enrichment of students' understanding through verbalization of thought	☐	☐	☐	☑
3b.3 Deepening and enrichment of students' understanding through verbalization of thought application of the subject matter	☐	☐	☐	☑
3c. Identification of gaps in students' subject matter knowledge	☐	☐	☐	☑
3d.1 Modification of instruction to respond to preconceptions	☐	☐	☐	☑
3d.2 Modification of instruction to respond to misconceptions	☐	☐	☐	☑
3e. Relation and integration of the subject matter with other disciplines and life experiences	☐	☐	☐	☑
3f. Questioning that promotes critical thinking	☐	☐	☐	☑
3g.1 Application of varied instructional strategies to provide comprehensible instruction, and to teach for student understanding	☐	☐	☐	☑
3g.2 Application of varied instructional resources, including appropriate technology, to provide comprehensible instruction, and to teach for student understanding	☐	☐	☐	☑
3h.1 Differentiation of instruction based on an assessment of student learning needs	☐	☐	☐	☑
3h.2 Differentiation of instruction based on recognition of individual differences in students	☐	☐	☐	☑
3i.1 Immediate feedback that is supported, encouraged, and provided to students to promote student achievement	☐	☐	☐	☑
3i.2 Specific feedback that is supported, encouraged, and provided to students to promote student achievement	☐	☐	☑	☐
3j.1 Utilization of student feedback to monitor instructional needs	☐	☐	☑	☐
3j.2 Utilization of student feedback to adjust instruction	☐	☐	☑	☐

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	0.78	=	
Effective	3	X	1.17	=	3.51
Highly Effective	15	X	1.94	=	29.1
				Category Raw Score	32.61

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				33

STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
4a.1 Application of data from multiple assessments and measures to diagnose student's learning needs	☐	☐	☐	☑
4a.2 Application of data from multiple assessments and measures to inform instruction based on student needs	☐	☐	☐	☑
4b.1 Design and alignment of formative assessments that match learning objectives and lead to mastery	☐	☐	☑	☐
4b.2 Design and alignment of summative assessments that match learning objectives and lead to mastery	☐	☐	☑	☐
4c. Use of a variety of assessment tools to monitor student progress, achievement and learning gains	☐	☐	☑	☐
4d. Modification of assessments and testing conditions to accommodate learning styles and varying levels of knowledge	☐	☐	☑	☐
4e.1 Sharing of the importance and outcomes of student assessment data with the student	☐	☐	☑	☐
4e.2 Sharing of the importance and outcomes of student assessment data with the student's parent/caregiver(s)	☐	☐	☑	☐
4f. Application of technology to organize and integrate assessment information	☐	☐	☑	☐

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	1.22	=	
Effective	7	X	2.22	=	15.54
Highly Effective	2	X	3.33	=	6.66
			Category Raw Score		22.20

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-19	Effective 20-26	Highly Effective 27-30
Summative Scale Value			22	

STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
5a. Design of purposeful professional goals to strengthen the effectiveness of instruction based on students' needs	☐	☐	☐	☑
5b.1 Examination of data-informed research to improve instruction and student achievement	☐	☐	☐	☑
5b.2 Use of data-informed research to improve instruction and student achievement	☐	☐	☐	☑
5c. Use of a variety of data, independently to evaluate learning outcomes	☐	☐	☐	☑
5c.2 Use of a variety of data, independently to adjust planning and continuously improve the effectiveness of the lessons	☐	☐	☐	☑
5c.3 Use of a variety of data in collaboration with colleagues, to evaluate learning outcomes	☐	☐	☐	☑
5c.4 Use of a variety of data, in collaboration with colleagues, to adjust planning and continuously improve the effectiveness of the lessons	☐	☐	☐	☑
5d. Collaboration with the home, school and larger communities to foster communication and to support student learning and continuous improvement	☐	☐	☐	☑
5e.1 Engagement in reflective practices	☐	☐	☐	☑
5e.2 Engagement in targeted professional growth opportunities	☐	☐	☐	☑
5f. Implementation of knowledge and skills learned in professional development in the teaching and learning process	☐	☐	☐	☑

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	1.09	=	
Effective		X	1.64	=	
Highly Effective	11	X	2.73	=	30.03
			Category Raw Score		30.03

Category Raw Score	Unsatisfactory 0-11	Needs Improvement/Developing 12-17	Effective 18-27	Highly Effective 28-30
Summative Scale Value				30

STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
6a. Adherence to guidelines for student welfare adopted pursuant to Section 1001.42(8), F.S., including the requirement to refrain from discouraging or prohibiting parental notification of and involvement in critical decisions affecting a student's mental, emotional, or physical health or well-being, unless a reasonably prudent person would believe that disclosure would result in abuse, abandonment, or neglect as defined in Section 39.01, F.S.	☐	☐	☐	☑
6b. Adherence to the rights of students and parents enumerated in Sections 1002.20 and 1014.04, F.S.	☐	☐	☐	☑
6c. Adherence to the Principles of Professional Conduct of the Education Profession of Florida, pursuant to Rule 6A-10.081, F.A.C.	☐	☐	☐	☑

Unsatisfactory		X	0	=	
Needs Improvement/Developing		X	4.67	=	
Effective		X	7.00	=	
Highly Effective	3	X	11.67	=	35.01
			Category Raw Score		35.01

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				35

STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
Ensure that student growth and achievement are continuous and appropriate for age group, subject area, and/or student program classification.	☐	☐	☐	☑

Category Score: 4

2025 – 2026 Portion of Standard 7 — Maximum Score - 100

Category score (points earned) is to be calculated according to the criteria found in **Part IV: Evaluation Criteria, Section C. Student Performance** of the Baker County School District Instructional Personnel Evaluation System.

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Summative Scale Value for 2025-2026 only	1	2	(3)	4
Category Score			72%	

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 2 3 (4)	1 2 3 (4)	1 2 (3) 4	1 2 3 (4)
	4 + 4 + 3 = 3.67			
	3			

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	1	2	3	(4)
Summative Point Value for Past Three Years	0	40	80	(100)

Instructional Evaluation System

2. Pursuant to section 1012.34(2)(e), F.S., the evaluation system for instructional personnel must differentiate across four levels of performance. Using the district's calculation methods and cut scores described above in sections A – C, illustrate how a second grade teacher and a ninth grade English language arts teacher can earn a highly effective and an unsatisfactory summative performance rating respectively.
   a. The overall score is converted into a summative evaluation rating based on the following chart:

OVERALL RATING

	Page	Points Earned	Points Possible
STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	2	30	35
STANDARD 2: THE LEARNING ENVIRONMENT	3	31	35
STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	4	33	35
STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	5	22	30
STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	6	30	30
STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	7	35	35
Subtotal for Standards 1-6		181	
STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	8	100	100

Overall Score 281

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	61 - 180	181 - 270	271 – 300

The following example is required as part of this template submission. Ninth grade unsatisfactory teacher:

Appendix B – Observation Instruments for Classroom Teachers

SCHOOL DISTRICT OF BAKER COUNTY 2025-2026

INSTRUCTIONAL EMPLOYEE

OBSERVATION AND DATA COLLECTION/ANALYSIS FORM

Name GOSUM, RYAN Position 9TH GRADE ELA School BAKER COUNTY HIGH SCHOOL

Final Overall Score 48 Final Overall Performance Indicator UNSATISFACTORY

Comments of the Evaluator

Comments of the Evaluatee

Information from teachers and/or parents was collected and analyzed in the preparation of this report. ☐ Yes ☐ No

This evaluation has been discussed with me. ☐ Yes ☐ No

Will Ferrell 7/31/2025 Signature of Evaluator Date

Ryan Gosum 7/31/2025 Signature of Evaluatee Date

Signature does not necessarily indicate agreement with this evaluation.

Evaluator Documentation (required for Performance Responsibilities rated as unsatisfactory or needs improvement/developing)

STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	Performance Values (Check One)			
Performance Responsibilities	U	NI/D	E	HE
1a.1 Aligns instruction with state-adopted standards	☑	☐	☐	☐
1a.2 Consideration of varying aspects of rigor and complexity during instruction	☑	☐	☐	☐
1b.1 Sequence of lessons and concepts to ensure coherence	☐	☑	☐	☐
1b.2 Consideration of the required prior knowledge	☐	☑	☐	☐
1c. Design of the instruction for students to achieve mastery	☐	☑	☐	☐
1d. Selection of appropriate formative assessments to monitor learning	☐	☑	☐	☐
1e. Use of diagnostic student data to plan lessons	☐	☑	☐	☐
1f. Development of learning experiences that require students to demonstrate a variety of applicable skills and competencies	☐	☑	☐	☐
1g. Classroom instruction provided to students is age and developmentally appropriate and aligned to the state academic standards as outlined in Rule 6A-1.09401, F.A.C., and is consistent with s. 1001.42(8)(c)3., F.S.	☐	☑	☐	☐

Unsatisfactory	2	X	0	=	0
Needs Improvement/Developing	7	X	1.56	=	10.92
Effective		X	2.33	=	
Highly Effective		X	3.89	=	
			Category Raw Score		10.92

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value	11			

STANDARD 2: THE LEARNING ENVIRONMENT	Performance Values (Check One)			
Performance Responsibilities	U	NI/D	E	HE
2a.1 Organization, allocation, and the management of the resource of time (i.e. pacing)	☑	☐	☐	☐
2a.2 Organization, allocation, and management of the resource of space (i.e. classroom layout)	☑	☐	☐	☐
2a.3 Organization, allocation, and management of the resource of attention (i.e. circulation, questioning, & support)	☑	☐	☐	☐
2b.1 Management of class behaviors through a well-planned management system	☑	☐	☐	☐
2b.2 Management of individual student behaviors through a well-planned management system	☑	☐	☐	☐
2c. Communication of high expectations to all students	☑	☐	☐	☐
2d. Respect of students' cultural linguistic and family background	☑	☐	☐	☐
2e.1 Modeling of clear, acceptable oral communication skills	☑	☐	☐	☐
2e.2 Modeling of clear, acceptable written communication skills	☑	☐	☐	☐
2f.1 Maintains a climate of openness	☑	☐	☐	☐
2f.2 Maintains a climate of inquiry	☑	☐	☐	☐
2f.3 Maintains a climate of fairness and support	☑	☐	☐	☐
2g. Integration of current information and communication technologies	☑	☐	☐	☐
2h.1 Adaptation of the learning environment to accommodate the differing needs and diversity of students	☐	☑	☐	☐
2h.2 Evidence of the learning environment is consistent with s. 1000.071, F.S.	☐	☑	☐	☐
2i. Utilization of current and emerging assistive technologies that enable students to participate in high-quality communication interactions and achieve their educational goals	☐	☑	☐	☐
2j. Creation of a classroom environment where students are able to demonstrate resiliency as outlined in Rule 6A-1.094124, F.A.C.	☐	☑	☐	☐

Unsatisfactory	13	X	0	=	0
Needs Improvement/Developing	4	X	0.82	=	3.28
Effective		X	1.24	=	
Highly Effective		X	2.06	=	
			Category Raw Score		3.28

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value	3			

STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
3a.1 Delivery of engaging lessons	☐	☑	☐	☐
3a.2 Delivery of challenging lessons	☐	☑	☐	☐
3b.1 Deepening and enrichment of students' understanding through content area literacy strategies	☐	☑	☐	☐
3b.2 Deepening and enrichment of students' understanding through verbalization of thought	☐	☑	☐	☐
3b.3 Deepening and enrichment of students' understanding through verbalization of thought application of the subject matter	☑	☐	☐	☐
3c. Identification of gaps in students' subject matter knowledge	☑	☐	☐	☐
3d.1 Modification of instruction to respond to preconceptions	☑	☐	☐	☐
3d.2 Modification of instruction to respond to misconceptions	☑	☐	☐	☐
3e. Relation and integration of the subject matter with other disciplines and life experiences	☑	☐	☐	☐
3f. Questioning that promotes critical thinking	☐	☐	☑	☐
3g.1 Application of varied instructional strategies to provide comprehensible instruction, and to teach for student understanding	☐	☑	☐	☐
3g.2 Application of varied instructional resources, including appropriate technology, to provide comprehensible instruction, and to teach for student understanding	☐	☑	☐	☐
3h.1 Differentiation of instruction based on an assessment of student learning needs	☐	☑	☐	☐
3h.2 Differentiation of instruction based on recognition of individual differences in students	☐	☑	☐	☐
3i.1 Immediate feedback that is supported, encouraged, and provided to students to promote student achievement	☑	☐	☐	☐
3i.2 Specific feedback that is supported, encouraged, and provided to students to promote student achievement	☑	☐	☐	☐
3j.1 Utilization of student feedback to monitor instructional needs	☑	☐	☐	☐
3j.2 Utilization of student feedback to adjust instruction	☑	☐	☐	☐

Unsatisfactory	9	X	0	=	0
Needs Improvement/Developing	8	X	0.78	=	6.24
Effective	1	X	1.17	=	1.17
Highly Effective		X	1.94	=	
			Category Raw Score		7.41

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value	7			

STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
4a.1 Application of data from multiple assessments and measures to diagnose student's learning needs	☐	☑	☐	☐
4a.2 Application of data from multiple assessments and measures to inform instruction based on student needs	☐	☑	☐	☐
4b.1 Design and alignment of formative assessments that match learning objectives and lead to mastery	☐	☑	☐	☐
4b.2 Design and alignment of summative assessments that match learning objectives and lead to mastery	☐	☑	☐	☐
4c. Use of a variety of assessment tools to monitor student progress, achievement and learning gains	☐	☑	☐	☐
4d. Modification of assessments and testing conditions to accommodate learning styles and varying levels of knowledge	☐	☑	☐	☐
4e.1 Sharing of the importance and outcomes of student assessment data with the student	☐	☑	☐	☐
4e.2 Sharing of the importance and outcomes of student assessment data with the student's parent/caregiver(s)	☑	☐	☐	☐
4f. Application of technology to organize and integrate assessment information	☑	☐	☐	☐

Unsatisfactory	2	X	0	=	0
Needs Improvement/Developing	7	X	1.22	=	8.54
Effective		X	2.22	=	
Highly Effective		X	3.33	=	
			Category Raw Score		8.54

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-19	Effective 20-26	Highly Effective 27-30
Summative Scale Value	9			

STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
5a. Design of purposeful professional goals to strengthen the effectiveness of instruction based on students' needs	☑	☐	☐	☐
5b.1 Examination of data-informed research to improve instruction and student achievement	☑	☐	☐	☐
5b.2 Use of data-informed research to improve instruction and student achievement	☑	☐	☐	☐
5c. Use of a variety of data, independently to evaluate learning outcomes	☑	☐	☐	☐
5c.2 Use of a variety of data, independently to adjust planning and continuously improve the effectiveness of the lessons	☑	☐	☐	☐
5c.3 Use of a variety of data in collaboration with colleagues, to evaluate learning outcomes	☑	☐	☐	☐
5c.4 Use of a variety of data, in collaboration with colleagues, to adjust planning and continuously improve the effectiveness of the lessons	☑	☐	☐	☐
5d. Collaboration with the home, school and larger communities to foster communication and to support student learning and continuous improvement	☐	☑	☐	☐
5e.1 Engagement in reflective practices	☐	☑	☐	☐
5e.2 Engagement in targeted professional growth opportunities	☐	☑	☐	☐
5f. Implementation of knowledge and skills learned in professional development in the teaching and learning process	☐	☑	☐	☐

Unsatisfactory	7	X	0	=	0
Needs Improvement/Developing	4	X	1.09	=	4.36
Effective		X	1.64	=	
Highly Effective		X	2.73	=	
			Category Raw Score		4.36

Category Raw Score	Unsatisfactory 0-11	Needs Improvement/Developing 12-17	Effective 18-27	Highly Effective 28-30
Summative Scale Value	4			

STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
6a. Adherence to guidelines for student welfare adopted pursuant to Section 1001.42(8), F.S., including the requirement to refrain from discouraging or prohibiting parental notification of and involvement in critical decisions affecting a student's mental, emotional, or physical health or well-being, unless a reasonably prudent person would believe that disclosure would result in abuse, abandonment, or neglect as defined in Section 39.01, F.S.	☐	☑	☐	☐
6b. Adherence to the rights of students and parents enumerated in Sections 1002.20 and 1014.04, F.S.	☐	☑	☐	☐
6c. Adherence to the Principles of Professional Conduct of the Education Profession of Florida, pursuant to Rule 6A-10.081, F.A.C.	☐	☑	☐	☐

Unsatisfactory		X	0	=	
Needs Improvement/Developing	3	X	4.67	=	14.01
Effective		X	7.00	=	
Highly Effective		X	11.67	=	
			Category Raw Score		14.01

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value		14		

STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	Performance Values (Check)			
Performance Responsibilities	U	NI/D	E	HE
Ensure that student growth and achievement are continuous and appropriate for age group, subject area, and/or student program classification.	☑	☐	☐	☐

Category Score	1

2025 – 2026 Portion of Standard 7 — Maximum Score - 100

Category score (points earned) is to be calculated according to the criteria found in **Part IV: Evaluation Criteria, Section C. Student Performance** of the Baker County School District Instructional Personnel Evaluation System.

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Summative Scale Value for 2025-2026 only	1	2	3	4
Category Score	22%			

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 (2) 3 4	(1) 2 3 4	(1) 2 3 4	1 2 3 4
	$\frac{2 + 1 + 1}{3} = 1.\overline{3}$			

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	(1)	2	3	4
Summative Point Value for Past Three Years	(0)	40	80	100

Instructional Evaluation System

2. Pursuant to section 1012.34(2)(e), F.S., the evaluation system for instructional personnel must differentiate across four levels of performance. Using the district's calculation methods and cut scores described above in sections A – C, illustrate how a second grade teacher and a ninth grade English language arts teacher can earn a highly effective and an unsatisfactory summative performance rating respectively.
   a. The overall score is converted into a summative evaluation rating based on the following chart:

OVERALL RATING

	Page	Points Earned	Points Possible
STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	2	11	35
STANDARD 2: THE LEARNING ENVIRONMENT	3	3	35
STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	4	7	35
STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	5	9	30
STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	6	4	30
STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	7	14	35
Subtotal for Standards 1-6		48	
STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	8	0	100

Overall Score 48

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	61 - 180	181 - 270	271 – 300

Appendix A – Evaluation Framework Standards

Alignment to the Florida Educator Accomplished Practices	
Foundational Principles	
The Florida Educator Accomplished Practices are based upon and further describe the below four (4) essential principles.	
1. The effective educator creates a culture of high expectations for all students by promoting the importance of education and each student's capacity for academic achievement.	
2. The effective educator demonstrates deep and comprehensive knowledge of the subject taught.	
3. The effective educator exemplifies the standards of the profession.	
4. The effective educator acknowledges that all persons are equal before the law and have inalienable rights, and provides instruction that is consistent with the principles of individual freedom as outlined in s. 1003.42(3), F.S.	
Practice	**Evaluation Indicators**
1. Instructional Design and Lesson Planning	
Applying concepts from human development and learning theories, the effective educator consistently:	
a. Aligns instruction with state-adopted standards taking into consideration varying aspects of rigor and complexity;	1a. 1, 1a. 2
b. Sequences lessons and concepts to ensure coherence and required prior knowledge;	1b. 1, 1b. 2
c. Designs instruction for students to achieve mastery;	1c.
d. Selects appropriate formative assessments to monitor learning;	1d.
e. Uses diagnostic student data to plan lessons;	1e.
f. Develops learning experiences that require students to demonstrate a variety of applicable skills and competencies; and	1f.
g. Provides classroom instruction to students in prekindergarten through grade 12 that is age and developmentally appropriate and aligned to the state academic standards as outlined in Rule 6A-1.09401, F.A.C., and is consistent with s. 1001.42(8)(c)3., F.S.	1g.
2. The Learning Environment	
To maintain a student-centered learning environment that is safe, organized, equitable, flexible, inclusive, and collaborative, the effective educator consistently:	
a. Organizes, allocates, and manages the resources of time, space, and attention;	2a. 1, 2a. 2, 2a. 3
b. Manages individual and class behaviors through a well-planned management system;	2b. 1, 2b. 2
c. Conveys high expectations to all students;	2c.
d. Respects students' cultural linguistic and family background;	2d.
e. Models clear, acceptable oral and written communication skills;	2e. 1, 2e. 2
f. Maintains a climate of openness, inquiry, fairness and support;	2f. 1, 2f. 2, 2f. 3
g. Integrates current information and communication technologies;	2g.
h. Adapts the learning environment to accommodate the differing needs and diversity of students while ensuring that the learning environment is consistent with s. 1000.071, F.S.;	2h. 1, 2h. 2
i. Utilizes current and emerging assistive technologies that enable students to participate in high-quality communication interactions and achieve their educational goals; and	2i.
j. Creates a classroom environment where students are able to demonstrate resiliency as outlined in Rule 6A-1.094124, F.A.C.	2j.

3. Instructional Delivery and Facilitation	
The effective educator consistently utilizes a deep and comprehensive knowledge of the subject taught to:	
a. Deliver engaging and challenging lessons;	3a. 1, 3a. 2
b. Deepen and enrich students' understanding through content area literacy strategies, verbalization of thought, and application of the subject matter;	3b. 1, 3b., 2, 3b. 3
c. Identify gaps in students' subject matter knowledge;	3c.
d. Modify instruction to respond to preconceptions or misconceptions;	3d. 1, 3d. 2
e. Relate and integrate the subject matter with other disciplines and life experiences;	3e.
f. Employ questioning that promotes critical thinking;	3f.
g. Apply varied instructional strategies and resources, including appropriate technology, to provide comprehensible instruction, and to teach for student understanding;	3g. 1, 3g. 2
h. Differentiate instruction based on an assessment of student learning needs and recognition of individual differences in students;	3h. 1, 3h. 2
i. Support, encourage, and provide immediate and specific feedback to students to promote student achievement; and,	3i. 1, 3i. 2
j. Utilize student feedback to monitor instructional needs and to adjust instruction.	3j. 1, 3j. 2
4. Assessment	
The effective educator consistently:	
a. Analyzes and applies data from multiple assessments and measures to diagnose students' learning needs, informs instruction based on those needs, and drives the learning process;	4a. 1, 4a. 2
b. Designs and aligns formative and summative assessments that match learning objectives and lead to mastery;	4b. 1, 4b. 2
c. Uses a variety of assessment tools to monitor student progress, achievement and learning gains;	4c.
d. Modifies assessments and testing conditions to accommodate learning styles and varying levels of knowledge;	4d.
e. Shares the importance and outcomes of student assessment data with the student and the student's parent/caregiver(s); and,	4e. 1, 4e. 2
f. Applies technology to organize and integrate assessment information.	4f.
5. Continuous Professional Improvement	
The effective educator consistently:	
a. Designs purposeful professional goals to strengthen the effectiveness of instruction based on students' needs;	5a.
b. Examines and uses data-informed research to improve instruction and student achievement;	5b. 1, 5b. 2
c. Uses a variety of data, independently, and in collaboration with colleagues, to evaluate learning outcomes, adjust planning and continuously improve the effectiveness of the lessons;	5c. 1, 5c. 2, 5c. 3, 5c. 4
d. Collaborates with the home, school and larger communities to foster communication and to support student learning and continuous improvement;	5d.
e. Engages in targeted professional growth opportunities and reflective practices; and,	5e. 1, 5e. 2
f. Implements knowledge and skills learned in professional development in the teaching and learning process.	5f.

6. Professional Responsibility and Ethical Conduct	
Understanding that educators are held to a high moral standard in a community, the effective educator fulfills the expected obligations to students, the public and the education profession and adheres to:	
a. Guidelines for student welfare adopted pursuant to s. 1001.42(8), F.S., including the requirement to refrain from discouraging or prohibiting parental notification of and involvement in critical decisions affecting a student's mental, emotional, or physical health or well-being, unless a reasonably prudent person would believe that disclosure would result in abuse or neglect as defined in s. 39.01, F.S.;	6a.
b. The rights of students and parents enumerated in ss. 1002.20 and 1014.04, F.S.; and	6b.
c. The Principles of Professional Conduct of the Education Profession of Florida, pursuant to Rule 6A-10.081, F.A.C.	6c.

Appendix B – Observation Instruments for Classroom Teachers

SCHOOL DISTRICT OF BAKER COUNTY **2025-2026**

INSTRUCTIONAL EMPLOYEE

OBSERVATION AND DATA COLLECTION/ANALYSIS FORM

Name_____ Position _____ School _____

Final Overall Score _____ Final Overall Performance Indicator _____

Comments of the Evaluator _____

_____

_____

Comments of the Evaluatee _____

_____

_____

Information from teachers and/or parents was collected and analyzed in the preparation of this report.
☐ Yes ☐ No

This evaluation has been discussed with me. ☐ Yes ☐ No

_____ _____ _____ _____
Signature of Evaluator Date Signature of Evaluatee Date

Signature does not necessarily indicate agreement with this evaluation.

Evaluator Documentation (required for Performance Responsibilities rated as unsatisfactory or needs improvement/developing)

STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
1a.1 Aligns instruction with state-adopted standards	☐	☐	☐	☐
1a.2 Consideration of varying aspects of rigor and complexity during instruction	☐	☐	☐	☐
1b.1 Sequence of lessons and concepts to ensure coherence	☐	☐	☐	☐
1b.2 Consideration of the required prior knowledge	☐	☐	☐	☐
1c. Design of the instruction for students to achieve mastery	☐	☐	☐	☐
1d. Selection of appropriate formative assessments to monitor learning	☐	☐	☐	☐
1e. Use of diagnostic student data to plan lessons	☐	☐	☐	☐
1f. Development of learning experiences that require students to demonstrate a variety of applicable skills and competencies	☐	☐	☐	☐
1g. Classroom instruction provided to students is age and developmentally appropriate and aligned to the state academic standards as outlined in Rule 6A-1.09401, F.A.C., and is consistent with s. 1001.42(8)(c)3., F.S.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.56**	**=**	
Effective		**X**	**2.33**	**=**	
Highly Effective		**X**	**3.89**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				

STANDARD 2: THE LEARNING ENVIRONMENT	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
2a.1 Organization, allocation, and the management of the resource of time (i.e. pacing)	☐	☐	☐	☐
2a.2 Organization, allocation, and management of the resource of space (i.e. classroom layout)	☐	☐	☐	☐
2a.3 Organization, allocation, and management of the resource of attention (i.e. circulation, questioning, & support)	☐	☐	☐	☐
2b.1 Management of class behaviors through a well-planned management system	☐	☐	☐	☐
2b.2 Management of individual student behaviors through a well-planned management system	☐	☐	☐	☐
2c. Communication of high expectations to all students	☐	☐	☐	☐
2d. Respect of students' cultural linguistic and family background	☐	☐	☐	☐
2e.1 Modeling of clear, acceptable oral communication skills	☐	☐	☐	☐
2e.2 Modeling of clear, acceptable written communication skills	☐	☐	☐	☐
2f.1 Maintains a climate of openness	☐	☐	☐	☐
2f.2 Maintains a climate of inquiry	☐	☐	☐	☐
2f.3 Maintains a climate of fairness and support	☐	☐	☐	☐
2g. Integration of current information and communication technologies	☐	☐	☐	☐
2h.1 Adaptation of the learning environment to accommodate the differing needs and diversity of students	☐	☐	☐	☐
2h.2 Evidence of the learning environment is consistent with s. 1000.071, F.S.	☐	☐	☐	☐
2i. Utilization of current and emerging assistive technologies that enable students to participate in high-quality communication interactions and achieve their educational goals	☐	☐	☐	☐
2j. Creation of a classroom environment where students are able to demonstrate resiliency as outlined in Rule 6A-1.094124, F.A.C.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.82**	**=**	
Effective		**X**	**1.24**	**=**	
Highly Effective		**X**	**2.06**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				

STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
3a.1 Delivery of engaging lessons	☐	☐	☐	☐
3a.2 Delivery of challenging lessons	☐	☐	☐	☐
3b.1 Deepening and enrichment of students' understanding through content area literacy strategies	☐	☐	☐	☐
3b.2 Deepening and enrichment of students' understanding through verbalization of thought	☐	☐	☐	☐
3b.3 Deepening and enrichment of students' understanding through verbalization of thought application of the subject matter	☐	☐	☐	☐
3c. Identification of gaps in students' subject matter knowledge	☐	☐	☐	☐
3d.1 Modification of instruction to respond to preconceptions	☐	☐	☐	☐
3d.2 Modification of instruction to respond to misconceptions	☐	☐	☐	☐
3e. Relation and integration of the subject matter with other disciplines and life experiences	☐	☐	☐	☐
3f. Questioning that promotes critical thinking	☐	☐	☐	☐
3g.1 Application of varied instructional strategies to provide comprehensible instruction, and to teach for student understanding	☐	☐	☐	☐
3g.2 Application of varied instructional resources, including appropriate technology, to provide comprehensible instruction, and to teach for student understanding	☐	☐	☐	☐
3h.1 Differentiation of instruction based on an assessment of student learning needs	☐	☐	☐	☐
3h.2 Differentiation of instruction based on recognition of individual differences in students	☐	☐	☐	☐
3i.1 Immediate feedback that is supported, encouraged, and provided to students to promote student achievement	☐	☐	☐	☐
3i.2 Specific feedback that is supported, encouraged, and provided to students to promote student achievement	☐	☐	☐	☐
3j.1 Utilization of student feedback to monitor instructional needs	☐	☐	☐	☐
3j.2 Utilization of student feedback to adjust instruction	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.78**	**=**	
Effective		**X**	**1.17**	**=**	
Highly Effective		**X**	**1.94**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				

STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
4a.1 Application of data from multiple assessments and measures to diagnose student's learning needs	☐	☐	☐	☐
4a.2 Application of data from multiple assessments and measures to inform instruction based on student needs	☐	☐	☐	☐
4b.1 Design and alignment of formative assessments that match learning objectives and lead to mastery	☐	☐	☐	☐
4b.2 Design and alignment of summative assessments that match learning objectives and lead to mastery	☐	☐	☐	☐
4c. Use of a variety of assessment tools to monitor student progress, achievement and learning gains	☐	☐	☐	☐
4d. Modification of assessments and testing conditions to accommodate learning styles and varying levels of knowledge	☐	☐	☐	☐
4e.1 Sharing of the importance and outcomes of student assessment data with the student	☐	☐	☐	☐
4e.2 Sharing of the importance and outcomes of student assessment data with the student's parent/caregiver(s)	☐	☐	☐	☐
4f. Application of technology to organize and integrate assessment information	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.22**	**=**	
Effective		**X**	**2.22**	**=**	
Highly Effective		**X**	**3.33**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-19	Effective 20-26	Highly Effective 27-30
Summative Scale Value				

STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
5a. Design of purposeful professional goals to strengthen the effectiveness of instruction based on students' needs	☐	☐	☐	☐
5b.1 Examination of data-informed research to improve instruction and student achievement	☐	☐	☐	☐
5b.2 Use of data-informed research to improve instruction and student achievement	☐	☐	☐	☐
5c. Use of a variety of data, independently to evaluate learning outcomes	☐	☐	☐	☐
5c.2 Use of a variety of data, independently to adjust planning and continuously improve the effectiveness of the lessons	☐	☐	☐	☐
5c.3 Use of a variety of data in collaboration with colleagues, to evaluate learning outcomes	☐	☐	☐	☐
5c.4 Use of a variety of data, in collaboration with colleagues, to adjust planning and continuously improve the effectiveness of the lessons	☐	☐	☐	☐
5d. Collaboration with the home, school and larger communities to foster communication and to support student learning and continuous improvement	☐	☐	☐	☐
5e.1 Engagement in reflective practices	☐	☐	☐	☐
5e.2 Engagement in targeted professional growth opportunities	☐	☐	☐	☐
5f. Implementation of knowledge and skills learned in professional development in the teaching and learning process	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.09**	**=**	
Effective		**X**	**1.64**	**=**	
Highly Effective		**X**	**2.73**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-11	Needs Improvement/Developing 12-17	Effective 18-27	Highly Effective 28-30
Summative Scale Value				

STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
6a. Adherence to guidelines for student welfare adopted pursuant to Section 1001.42(8), F.S., including the requirement to refrain from discouraging or prohibiting parental notification of and involvement in critical decisions affecting a student's mental, emotional, or physical health or well-being, unless a reasonably prudent person would believe that disclosure would result in abuse, abandonment, or neglect as defined in Section 39.01, F.S.	☐	☐	☐	☐
6b. Adherence to the rights of students and parents enumerated in Sections 1002.20 and 1014.04, F.S.	☐	☐	☐	☐
6c. Adherence to the Principles of Professional Conduct of the Education Profession of Florida, pursuant to Rule 6A-10.081, F.A.C.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**4.67**	**=**	
Effective		**X**	**7.00**	**=**	
Highly Effective		**X**	**11.67**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-20	Effective 21-31	Highly Effective 32-35
Summative Scale Value				

STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
Ensure that student growth and achievement are continuous and appropriate for age group, subject area, and/or student program classification.	☐	☐	☐	☐

Category Score	

2025 – 2026 Portion of Standard 7 **Maximum Score - 100**

Category score (points earned) is to be calculated according to the criteria found in **Part IV: Evaluation Criteria, Section C. Student Performance** of the Baker County School District Instructional Personnel Evaluation System.

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Summative Scale Value for 2025-2026 only	**1**	**2**	**3**	**4**
Category Score				

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
		$\frac{\quad + \quad + \quad}{3} =$		

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	**1**	**2**	**3**	**4**
Summative Point Value for Past Three Years	**0**	**40**	**80**	**100**

Appendix C – Observation Instruments for Non-Classroom Instructional Personnel

The following pages provide the evaluation instruments of non-classroom instructional personnel job assignments that are not observed using the Observation and Data Collection/Analysis Form found in Appendix B.

SCHOOL DISTRICT OF BAKER COUNTY

2025-2026

SCHOOL COUNSELOR

OBSERVATION AND DATA COLLECTION/ANALYSIS FORM

Name_____ Position _____ School _____

Final Overall Score _____ Final Overall Performance Indicator _____

Comments of the Evaluator _____

_____

_____

Comments of the Evaluatee _____

_____

_____

Information from teachers and/or parents was collected and analyzed in the preparation of this report.
☐ Yes ☐ No

This evaluation has been discussed with me. ☐ Yes ☐ No

_____	_____	_____	_____
Signature of Evaluator	Date	Signature of Evaluatee	Date

Signature does not necessarily indicate agreement with this evaluation.

Evaluator Documentation (required for Performance Responsibilities rated as unsatisfactory or needs improvement/developing)

PLANNING/PREPARATION	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
1. Develop guidance programs based on developmental needs of students, needs assessments, and school and district priorities. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard h.	☐	☐	☐	☐
2. Establish short- and long-range plans based on student needs, as well as school, District, and state priorities. The following FEAP standard(s) should be referenced when assessing this item: Practice 1, Standard a.	☐	☐	☐	☐
3. Prioritize and establish an implementation schedule for counseling and student service programs. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard a.	☐	☐	☐	☐
4. Review, evaluate, and select a variety of materials to support a well-balanced counseling program.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**2.75**	**=**	
Effective		**X**	**5.5**	**=**	
Highly Effective		**X**	**6.75**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

CLASSROOM MANAGEMENT	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
5. Establish a positive and supportive environment for an effective counseling program. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard f.	☐	☐	☐	☐
6. Arrange the physical environment to facilitate counseling and consultation.	☐	☐	☐	☐
7. Display materials and information usefully and attractively.	☐	☐	☐	☐
8. Follow established procedures for appropriate intervention in accordance with school, District, and state laws, rules, and policies. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard h.	☐	☐	☐	☐
9. Ensure security of student records and testing materials.	☐	☐	☐	☐
10. Manage time effectively. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard a.	☐	☐	☐	☐
11. Use technology resources effectively to access and manage records and data. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard a.	☐	☐	☐	☐
12. Contribute to the effective operation of the school including participation in school-wide events, committees, and supervisory responsibilities to assure student safety. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.38**	**=**	
Effective		**X**	**2.75**	**=**	
Highly Effective		**X**	**3.38**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

ASSESSMENT/EVALUATION	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
13. Demonstrate knowledge of theories, techniques, and instruments used for assessment. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard a.	☐	☐	☐	☐
14. Administer tests and interpret and communicate results. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard c.	☐	☐	☐	☐
15. Assist administrators, teachers, students, and parents in understanding various test data. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard e.	☐	☐	☐	☐
16. Explain nature and purpose of assessment in an understandable manner, including its uses and limitations, and provide feedback to appropriate individuals. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard e.	☐	☐	☐	☐
17. Exercise confidentiality in the sharing of test results.	☐	☐	☐	☐
18. Use relevant assessment data to make recommendations to students, parents, teachers, and other professionals. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard c.	☐	☐	☐	☐
19. Evaluate counseling program objectives, including using feedback from students, parents, and staff.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.29**	**=**	
Effective		**X**	**2.71**	**=**	
Highly Effective		**X**	**3.43**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-8	Needs Improvement/Developing 9-14	Effective 15-19	Highly Effective 20-24
Summative Scale Value				
ASSESSMENT/EVALUATION				

STUDENT INSTRUCTIONAL ENGAGEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
20. Demonstrate respect for students' linguistic and family backgrounds. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
21. Accept and value all students. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
22. Assist students in setting goals and assuming responsibility. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
23. Implement, coordinate, and monitor school wide counseling services and activities. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
24. Demonstrate knowledge and understanding of guidance and counseling principles, programs, and services.	☐	☐	☐	☐
25. Provide personal/social growth counseling (individual and group) concerning academic success, understanding of self and others, communication skills, decision making, relationship skills, conflict resolution, goal setting, and effective coping skills necessary to refuse participation in substance abuse and physical violence. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard j.	☐	☐	☐	☐
26. Recognize, appreciate, and serve the needs of individuals and families. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
27. Assist students in dealing with family, interpersonal, and educational issues. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
28. Recognize overt indicators of student distress or abuse and take appropriate intervention, referral, or reporting actions. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard a.	☐	☐	☐	☐
29. Provide crisis intervention services, including follow-up services as appropriate.	☐	☐	☐	☐
30. Develop transitional services by orienting new students and their parents and assisting students moving from grade to grade or school to school.	☐	☐	☐	☐
31. Provide interventions for at-risk students and those with special learning and behavioral needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard h.	☐	☐	☐	☐
32. Provide students with programs for career awareness and development of work/study skills. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐

STUDENT INSTRUCTIONAL ENGAGEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
33. Develop with each student (at the secondary level) a comprehensive educational/career plan which targets high school completion, exploration and requirements of post-secondary opportunities, criteria for scholarships, and financial aid information. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1**	**=**	
Effective		**X**	**2.14**	**=**	
Highly Effective		**X**	**2.71**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-22	Effective 23-30	Highly Effective 31-38
Summative Scale Value				

TECHNOLOGY	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
34. Use technology resources effectively. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard g.	☐	☐	☐	☐
35. Use technology to establish an atmosphere of active learning. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard g.	☐	☐	☐	☐
36. Provide students with opportunities to use technology to gather and share information. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
37. Facilitate student access to the use of electronic resources. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard g.	☐	☐	☐	☐
38. Explore and evaluate new technologies and their educational impact.	☐	☐	☐	☐
39. Use technology to review student assessment data. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard f.	☐	☐	☐	☐
40. Use technology for administrative tasks.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.57**	**=**	
Effective		**X**	**3.14**	**=**	
Highly Effective		**X**	**3.86**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

COLLABORATION	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
41. Participate in multidisciplinary conferences concerning individual cases of special need, including academic and economic needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard e.	☐	☐	☐	☐
42. Inform teachers and parents of special services available for students. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
43. Establish an effective working relationship with outside services and make appropriate referrals for psychological, social work, health, or community services. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
44. Communicate goals and services of the counseling programs to school administration, staff, students, and parents.	☐	☐	☐	☐
45. Consult with students, parents, teachers and other school staff to assist in meeting needs of students. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard b.	☐	☐	☐	☐
46. Work effectively with parents. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard b.	☐	☐	☐	☐
47. Provide parents and teachers with suggested strategies to work effectively with their student. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard c.	☐	☐	☐	☐
48. Serve as an advocate for students. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
49. Work with faculty, staff, and family regarding student attitude, attendance, progress, and performance. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
50. Establish and maintain a positive collaborative relationship with the students' families to increase student achievement. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.8**	**=**	
Effective		**X**	**1.6**	**=**	
Highly Effective		**X**	**1.9**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

PROFESSIONAL LEARNING	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
51. Provide information and/or inservice to teachers, administrators, and other school staff. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard a.	☐	☐	☐	☐
52. Keep abreast of current trends in counseling and guidance. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard b.	☐	☐	☐	☐
53. Engage in continuing improvement of professional knowledge and skills. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard e.	☐	☐	☐	☐
54. Conduct a personal assessment periodically to determine professional development needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard e.	☐	☐	☐	☐
55. Participate in school data collection of input on principal's performance assessment program.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.6**	**=**	
Effective		**X**	**3.2**	**=**	
Highly Effective		**X**	**3.8**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

PROFESSIONAL RESPONSIBILITIES	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
56. Maintain professional and ethical standards as outlined by the American School Counselor Association and The Code of Ethics and the Principles of Professional Conduct of the Education Profession in Florida. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard c.	☐	☐	☐	☐
57. Keep abreast of student/school legal issues and follow established procedures.	☐	☐	☐	☐
58. Perform assigned duties.	☐	☐	☐	☐
59. Demonstrate attention to punctuality, attendance, records, and reports.	☐	☐	☐	☐
60. Comply with policies, procedures, and programs. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standards a, b, and c.	☐	☐	☐	☐
61. Exercise appropriate professional judgment. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard a., Practice 6, Standard b., and Practice 6, Standard c.	☐	☐	☐	☐
62. Support school improvement initiatives by active participation in school activities, services, and programs. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
63. Perform other incidental tasks consistent with the goals and objectives of this position.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1**	**=**	
Effective		**X**	**2**	**=**	
Highly Effective		**X**	**2.375**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

STUDENT GROWTH AND ACHIEVEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
64. Ensure that student growth and achievement are continuous and appropriate for age group, subject area, and/or student program classification.	☐	☐	☐	☐

Category Score	

2025-2026 Portion of Category 9 **Maximum Score - 100**

Category score (points earned) is to be calculated according to the criteria found in **Part IV: Evaluation Criteria, Section C. Student Performance** of the Baker County School District Instructional Personnel Evaluation System.

Performance of Students	Points Earned
100%	60 points
90%	54 points
80%	48 points
70%	42 points
60%	36 points
50%	30 points
40%	24 points
30%	18 points
20%	12 points
10%	6 points

☐ Unsatisfactory - 0-14 ☐ Needs Improvement/Developing - 15-29 ☐ Effective – 30-44 ☐ Highly Effective – 45-60

- **Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.**

☐ Unsatisfactory – 0-9 ☐ Needs Improvement/Developing – 10-19 ☐ Effective – 20-29 ☐ Highly Effective – 30-40

Category Score				
Student Growth (Max. 60pts.)				
Other Academic Student Outcomes (Max. 40pts.)				
Student Growth/Student Outcomes Total				
Category Score	**Unsatisfactory 0 - 24**	**Needs Improvement/Developing 25 - 49**	**Effective 50 - 74**	**Highly Effective 75 - 100**
Summative Scale Value for 2025-2026 only	**1**	**2**	**3**	**4**

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	_____ + _____ + _____ = ___ 3			

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	1	2	3	4
Summative Point Value for Past Three Years	0	40	80	100

OVERALL RATING

	Points Earned
Planning/Preparation (Page 2)	
Classroom Management (Page 3)	
Assessment Evaluation (Page 4)	
Student Instructional Engagement (Page 5)	
Technology (Page 6)	
Collaboration (Page 7)	
Professional Learning (Page 8)	
Professional Responsibilities (Page 9)	
Subtotal for Domains 1-8	
Student Growth and Achievement (Page 10)	

Overall Score _____

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	61 - 180	181 - 270	271 – 300

SCHOOL DISTRICT OF BAKER COUNTY

2025-2026

MEDIA SPECIALIST

OBSERVATION AND DATA COLLECTION/ANALYSIS FORM

Name_____ Position _____ School _____

Final Overall Score _____ Final Overall Performance Indicator _____

Comments of the Evaluator _____

_____

_____

Comments of the Evaluatee _____

_____

_____

Information from teachers and/or parents was collected and analyzed in the preparation of this report.
☐ Yes ☐ No

This evaluation has been discussed with me. ☐ Yes ☐ No

_____	_____	_____	_____
Signature of Evaluator	Date	Signature of Evaluatee	Date

Signature does not necessarily indicate agreement with this evaluation.

Evaluator Documentation (required for Performance Responsibilities rated as unsatisfactory or needs improvement/developing)

PLANNING/PREPARATION	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
1. Identify, select, or develop short- and long-range goals and objectives for the media program based on student, faculty, and curriculum needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
2. Select library and other instructional support materials to enhance learning consistent with the needs of students, learning styles, and special needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
3. Use local, regional, state and national guidelines in planning for media collections and services. The following FEAP standard(s) should be referenced when assessing this item: Practice 1, Standard g.	☐	☐	☐	☐
4. Plan for the acquisition of materials and equipment which support the School Improvement Plan goals and which are necessary to support the media needs of students and staff. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
5. Coordinate student use of library media center during the school day with school policy and procedure. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard a.	☐	☐	☐	☐
6. Participate in overall school curriculum planning and development. The following FEAP standard(s) should be referenced when assessing this item: Practice 1, Standard f.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.83**	**=**	
Effective		**X**	**3.67**	**=**	
Highly Effective		**X**	**4.5**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

CLASSROOM MANAGEMENT	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
7. Develop schedules and organize resources to allow easy access to information and services. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard a.	☐	☐	☐	☐
8. Create an inviting, attractive, safe atmosphere conducive to learning. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard f.	☐	☐	☐	☐
9. Provide an atmosphere conducive to individual inquiry, research, study, and relaxation. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard f.	☐	☐	☐	☐
10. Establish and publicize standards for acceptable student behavior. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard b.	☐	☐	☐	☐
11. Develop a system of records which will provide an appropriate database for evaluating the use and distribution of the media collection and supporting materials. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard a.	☐	☐	☐	☐
12. Provide instruction on safety procedures and proper handling of materials and equipment.	☐	☐	☐	☐
13. Manage student conduct in a positive manner. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard b.	☐	☐	☐	☐
14. Promote student responsibility, appropriate social behavior, integrity, and respect for self and others by role modeling and learning activities. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
15. Arrange the physical environment to facilitate access to resources and learning activities. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard a.	☐	☐	☐	☐
16. Develop and implement policies and procedures necessary for the efficient and effective operation of the media center.	☐	☐	☐	☐
17. Administer media center budget based on program goals and objectives.	☐	☐	☐	☐
18. Maintain complete and accurate records as required by law, District policy, and administrative regulations. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard c.	☐	☐	☐	☐
19. Coordinate the selection and acquisition process for media resources and equipment. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
20. Use accepted criteria and procedures for acquiring, retaining, and deleting materials in the media center.	☐	☐	☐	☐
21. Provide for the use, maintenance, repair, and inventory of all media center materials and equipment.	☐	☐	☐	☐

CLASSROOM MANAGEMENT	Performance Values (Check One)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
22. Provide for use of current technologies. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard g.	☐	☐	☐	☐
23. Ensure accessibility to resources. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
CLASSROOM MANAGEMENT	**(CONTINUED)**			

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.65**	**=**	
Effective		**X**	**1.29**	**=**	
Highly Effective		**X**	**1.59**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

ASSESSMENT/EVALUATION	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
24. Identify and apply criteria appropriate for evaluating materials and equipment for varying student populations and needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard h.	☐	☐	☐	☐
25. Evaluate the efficiency and effectiveness of the media program.	☐	☐	☐	☐
26. Use evaluation results to improve media services. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard a.	☐	☐	☐	☐
27. Assist with responsibilities for school testing program by proctoring and scheduling space and by handling all test materials in a confidential and secure manner.	☐	☐	☐	☐
28. Solicit ongoing feedback from members of the school staff regarding the availability, use, and impact of media materials. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.8**	**=**	
Effective		**X**	**3.8**	**=**	
Highly Effective		**X**	**4.8**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-8	Needs Improvement/Developing 9-14	Effective 15-19	Highly Effective 20-24
Summative Scale Value				

STUDENT INSTRUCTIONAL ENGAGEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
29. Foster mutual respect between students and adults. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
30. Accept and value all students. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard d.	☐	☐	☐	☐
31. Communicate with students in a positive manner. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard f.	☐	☐	☐	☐
32. Instruct, assign, and supervise support staff and volunteers.	☐	☐	☐	☐
33. Encourage the use of on-line reference tools, the Internet, and computer sources. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard g.	☐	☐	☐	☐
34. Develop an effective public relations program to promote media resources and programs.	☐	☐	☐	☐
35. Comply with copyright laws and inform faculty and students of the laws and their application to educational institutions.	☐	☐	☐	☐
36. Teach library media skills in collaboration with teachers to support classroom instruction. The following FEAP standard(s) should be referenced when assessing this item: Practice 1, Standard f.	☐	☐	☐	☐
37. Use a variety of instructional strategies to address different learning styles and ability levels of students. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard g.	☐	☐	☐	☐
38. Use a variety of instructional strategies appropriate for teaching students with special needs. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard g.	☐	☐	☐	☐
39. Provide instruction in use of resources, services, and equipment.	☐	☐	☐	☐
40. Assist students and staff in the use and production of media.	☐	☐	☐	☐
41. Provide reference assistance for students and faculty.	☐	☐	☐	☐
42. Assist students and faculty in identifying, locating, and interpreting information and resources housed in the media center and outside the physical boundaries of the school.	☐	☐	☐	☐
43. Demonstrate knowledge and understanding of a broad curriculum base.	☐	☐	☐	☐
44. Apply principles of learning and effective teaching in instructional delivery. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standards a and b.	☐	☐	☐	☐
45. Use appropriate techniques and strategies to enhance the application of critical, creative, and evaluative thinking capabilities. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard b.	☐	☐	☐	☐

STUDENT INSTRUCTIONAL ENGAGEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
46. Use appropriate materials, technology, and resources to help meet learning needs of all students. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
47. Recognize overt indicators of student distress or abuse and take appropriate intervention, referral, or reporting actions.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.74**	**=**	
Effective		**X**	**1.58**	**=**	
Highly Effective		**X**	**2**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-13	Needs Improvement/Developing 14-28	Effective 23-30	Highly Effective 31-38
Summative Scale Value				

TECHNOLOGY	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
48. Use technology resources effectively. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard g.	☐	☐	☐	☐
49. Use appropriate technology in instructional delivery. The following FEAP standard(s) should be referenced when assessing this item: Practice 3, Standard g.	☐	☐	☐	☐
50. Use technology to establish an atmosphere of active learning. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard g.	☐	☐	☐	☐
51. Provide students with opportunities to use technology to gather and share information with others. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard i.	☐	☐	☐	☐
52. Facilitate student access to the use of electronic resources. The following FEAP standard(s) should be referenced when assessing this item: Practice 2, Standard g.	☐	☐	☐	☐
53. Explore and evaluate new technologies and their educational impact.	☐	☐	☐	☐
54. Use technology to review student assessment data. The following FEAP standard(s) should be referenced when assessing this item: Practice 4, Standard f.	☐	☐	☐	☐
55. Use technology for administrative tasks.	☐	☐	☐	☐
56. Assist classroom teachers with the effective use of technology. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard f.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.22**	**=**	
Effective		**X**	**2.44**	**=**	
Highly Effective		**X**	**3**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-10	Needs Improvement/Developing 11-15	Effective 16-22	Highly Effective 23-27
Summative Scale Value				

COLLABORATION	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
57. Plan with teachers and instructional leaders to develop curriculum and integrate media/information skills into the school program. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
58. Participate in grade level, team, or department meetings as needed. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
59. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
60. Assist teachers in selecting the best medium for instructional activities.	☐	☐	☐	☐
61. Work with other faculty to identify creative uses of resources.	☐	☐	☐	☐
62. Maintain contact with other library, education, and information agencies. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
63. Establish and maintain a positive collaborative relationship with the students' families to increase student achievement. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1.14**	**=**	
Effective		**X**	**2.29**	**=**	
Highly Effective		**X**	**2.71**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

PROFESSIONAL LEARNING	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
64. Encourage and train faculty to incorporate library media resources into curriculum.	☐	☐	☐	☐
65. Keep abreast of standards, guidelines, emerging practices, and innovations in library media programs and practices. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard e.	☐	☐	☐	☐
66. Develop, maintain, and promote a collection of current professional resources for administrators and teachers.	☐	☐	☐	☐
67. Provide faculty training on the use of media resources and equipment.	☐	☐	☐	☐
68. Inform faculty and administration about policies and procedures for handling challenges to instructional and library materials. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard f.	☐	☐	☐	☐
69. Update professional skills and knowledge and keep abreast of recent developments in education, technology, and media. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard e.	☐	☐	☐	☐
70. Conduct a personal assessment periodically to determine professional growth needs.	☐	☐	☐	☐
71. Participate in school data collection of input on principal's performance assessment program.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**1**	**=**	
Effective		**X**	**2**	**=**	
Highly Effective		**X**	**2.38**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

PROFESSIONAL RESPONSIBILITIES	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
72. Perform and fulfill professional responsibilities. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standards a, b, and c.	☐	☐	☐	☐
73. Demonstrate attention to punctuality, attendance, records, and reports.	☐	☐	☐	☐
74. Perform assigned duties.	☐	☐	☐	☐
75. Maintain confidentiality of student and other professional information.	☐	☐	☐	☐
76. Exercise appropriate professional judgment. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard a., Practice 6, Standard b., and Practice 6, Standard c.	☐	☐	☐	☐
77. Act in a professional and ethical manner and adhere at all times to The Code of Ethics and the Principles of Professional Conduct of the Education Profession in Florida. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 6, Standard c.	☐	☐	☐	☐
78. Support and participate in school improvement initiatives, services, and programs. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
79. Contribute to the overall mission of the school by supporting various school committees, programs, and services such as PTO/PTA, School Advisory Committee, text book selection, curriculum development, student activities, and accreditation. Collaborate with teachers to support instructional goals and objectives. The following FEAP standard(s) should be referenced when assessing this item: Practice 5, Standard d.	☐	☐	☐	☐
80. Perform other incidental tasks consistent with the goals and objectives of this position.	☐	☐	☐	☐

Unsatisfactory		**X**	**0**	**=**	
Needs Improvement/Developing		**X**	**0.89**	**=**	
Effective		**X**	**1.78**	**=**	
Highly Effective		**X**	**2.11**	**=**	
				Category Raw Score	

Category Raw Score	Unsatisfactory 0-7	Needs Improvement/Developing 8-12	Effective 13-16	Highly Effective 17-19
Summative Scale Value				

STUDENT GROWTH AND ACHIEVEMENT	Performance Values (Check)			
Performance Responsibilities	**U**	**NI/D**	**E**	**HE**
81. Ensure that student growth and achievement are continuous and appropriate for age group, subject area, and/or student program classification.	☐	☐	☐	☐

2025-2026 Portion of Category 9 **Maximum Score - 100**

Category score (points earned) is to be calculated according to the criteria found in **Part IV: Evaluation Criteria, Section C. Student Performance** of the Baker County School District Instructional Personnel Evaluation System.

Points earned are as follows:

Performance of Students	Points Earned
100%	60 points
90%	54 points
80%	48 points
70%	42 points
60%	36 points
50%	30 points
40%	24 points
30%	18 points
20%	12 points
10%	6 points

☐ Unsatisfactory - 0-14 ☐ Needs Improvement/Developing - 15-29 ☐ Effective – 30-44 ☐ Highly Effective – 45-60

Up to 40 points may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.

☐ Unsatisfactory – 0-9 ☐ Needs Improvement/Developing – 10-19 ☐ Effective – 20-29 ☐ Highly Effective – 30-40

Category Score				
Student Growth (Max. 60pts.)				
Other Academic Student Outcomes (Max. 40pts.)				
Student Growth/Student Outcomes Total				
Category Score	**Unsatisfactory 0 - 24**	**Needs Improvement/Developing 25 - 49**	**Effective 50 - 74**	**Highly Effective 75 - 100**
Summative Scale Value for 2025-2026	**1**	**2**	**3**	**4**

CALCULATION FOR THREE YEARS OF STUDENT DATA

Actual Rating	2023-2024	2024-2025	2025-2026	Combined Total
Rating	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
	_____ + _____ + _____ = 3			

Category Score	Unsatisfactory 0 - 24	Needs Improvement/Developing 25 - 49	Effective 50 - 74	Highly Effective 75 - 100
Three Year Data Average	1	2	3	4
Summative Point Value for Past Three Years	0	40	80	100

OVERALL RATING

	Points Earned
Planning/Preparation (Page 2)	
Classroom Management (Page 3)	
Assessment Evaluation (Page 4)	
Student Instructional Engagement (Page 5)	
Technology (Page 7)	
Collaboration (Page 8)	
Professional Learning (Page 9)	
Professional Responsibilities (Page 10)	
Subtotal for Domains 1-8	
Student Growth and Achievement (Page 11)	

Overall Score _____

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	61 - 180	181 - 270	271 – 300

Appendix D – Student Performance Measures

Teaching Assignment	Teaching Assignment	Performance Measure(s) for Evaluation Purposes	Percentage associate with Final Summative
1.	INSTRUCTIONAL EMPLOYEE (KINDERGARTEN)	Category score (points earned) is commensurate to the average of the three following student growth and achievement criteria: (A) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (B) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (C) The Fourth Nine Weeks Kindergarten Skills Checklists' average score for the students the teacher serves	$33^1/_3$%
2.	INSTRUCTIONAL COACH EMPLOYEE (KINDERGARTEN) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (D) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (E) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (F) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
3.	GUIDANCE COUNSELOR* (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (D) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (E) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (F) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%

4.	MEDIA SPECIALIST** (KINDERGARTEN)	Up to 60 points (60% of category score) may be earned for the average of the three following student growth and achievement criteria: (D) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Early Literacy Assessment or making learning gains (defined as maintaining or improving the percentile rank on the FAST STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the current school year) (E) Percent of students scoring a Level 3 or higher on the PM3 FAST STAR Math Assessment or making learning gains (defined as maintaining or improving the percentile rank for the FAST STAR Math Assessment from the first administration to the last administration of the assessment for the current school year) (F) The school-wide Fourth Nine Weeks Kindergarten Skills Checklists' average score. Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3$%
5.	INSTRUCTIONAL EMPLOYEE (Grades 1 and 2)	Category score (points earned) is commensurate to the average of the two following student growth and achievement criteria: (A) The percent of students scoring proficient (defined as scoring a level 3 or higher on the PM3 administration of the FAST Reading assessment for the current school year) or making learning gains (defined as maintaining or improving the percentile rank on the FAST Reading assessment from the previous year's PM3 FAST Reading assessment to the current year's PM 3 FAST Reading assessment) (B) The percent of students scoring proficient (defined as scoring a level 3 or higher on the PM3 administration of the FAST Math assessment for the current school year) or making learning gains (defined as maintaining or improving the percentile rank on the FAST Math assessment from the previous year's PM3 FAST Math assessment to the current year's PM3 FAST Math assessment)	$33^1/_3$%
6.	INSTRUCTIONAL EMPLOYEE (Grade 3)	Category score (points earned) is commensurate to the following student growth and achievement criteria: The percent of students scoring proficient (defined as scoring a level 3 or higher) using the PM3 FAST ELA and/or PM3 FAST Math or making learning gains (defined as maintaining or improving the percentile rank for the FAST Reading and/or FAST Math assessment from the previous year's PM3 FAST Reading and/or Math assessment to the current year's PM3 FAST Reading and/or Math assessment)	$33^1/_3$%

7.	INSTRUCTIONAL COACH EMPLOYEE (Grades 1-5) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (Grades 1-5) INSTRUCTIONAL – PHYSICAL EDUCATION, MUSIC, COMPUTER LAB (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (F) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (G) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (H) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (I) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (J) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
8.	GUIDANCE COUNSELOR* (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (F) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (G) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (H) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (I) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (J) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%

9.	MEDIA SPECIALIST** (Grades 1-5)	Up to 60 points (60% of category score) may be earned for the average percent of students making learning gains or achieving a level 3 or higher using the FAST Reading Assessment, the percent of students making learning gains or achieving a level 3 or higher using the FAST Math Assessment, the percent of students scoring proficient or making learning gains on FAST ELA, the percent of students scoring proficient or making learning gains on FAST Math, and the percent of students proficient on the Statewide Science Assessment, whichever is applicable. (F) The percent of students proficient or making learning gains using the FAST Reading Assessment _____ (Grades 1, 2 and 3) (G) The percent of students proficient or making learning gains using the FAST Math Assessment _____ (Grades 1 and 2) (H) The percent of students scoring proficient or making learning gains on FAST ELA _____ (Grades 3, 4 and 5) (I) The percent of students scoring proficient or making learning on FAST Math _____ (Grades 3, 4 and 5) (J) The percent of students scoring proficient on the fifth grade Statewide Science Assessment _____ (Grade 5) Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3\%$
10.	INSTRUCTIONAL EMPLOYEE (Grades 4 and 5)	Category score (points earned) is commensurate to the weighted-average of: (A) The percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST ELA assessment (B) The percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST Math assessment (C) The average of the percent of students scoring proficient on the fifth grade Statewide Science Assessment and/or the percent of students scoring proficient or making learning gains, as defined by the FDOE's Scale Scores for Learning Gains, by Subject, on the PM3 FAST ELA and/or PM3 FAST Math assessments Averages will be applied according to the teacher's assignment. Teachers that only instruct ELA courses will not have FAST math scores included in the calculation. Teachers that only instruct math courses will not have FAST ELA scores included in the calculation. Teachers that instruct a combination of either ELA, Math, or Science courses will have a weighted-average percentage of each assessment included in the calculation as applicable according to their teaching assignment.	$33^1/_3\%$

11.	INSTRUCTIONAL COACH EMPLOYEE (Grades 6-12) SCHOOL-WIDE INSTRUCTIONAL EMPLOYEE (Grades 6 – 12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (I) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (J) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (K) The percent of students scoring proficient on the Civics EOC _____ (L) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (M) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (N) The percent of students scoring proficient on the Biology I EOC _____ (O) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (P) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%
12.	GUIDANCE COUNSELOR* (Grades 6-12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (I) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (J) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (K) The percent of students scoring proficient on the Civics EOC _____ (L) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (M) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (N) The percent of students scoring proficient on the Biology I EOC _____ (O) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (P) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% of category score) may be earned for increase in number of consultations with teachers and parents; evidence of adherence to state and federal laws regarding ESE; active participation in IEP/MTSS development; student support, communication and collaboration with staff, documented student gains through IEP/MTSS implementation; established schedules for delivery of instruction services; and increase in number of staff development activities related to ESE and/or instruction.	$33^1/_3$%

13.	MEDIA SPECIALIST** (Grades 6-12)	Up to 60 points (60% of category score) may be earned for the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (I) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (J) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (K) The percent of students scoring proficient on the Civics EOC _____ (L) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (M) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (N) The percent of students scoring proficient on the Biology I EOC _____ (O) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (P) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance Up to 40 points (40% category score) may be earned for documented contacts with parents that result in specific student improvement; increase in circulation of age appropriate materials; increase in number of library media skills classes taught; increase in active participation in the development of instructional units; increase in use of technology by students and teachers; and use of school improvement goals as a factor in determining media needs.	$33^1/_3\%$
14.	Instructional Employee (Grades 6 – 8)	Category score (points earned) is commensurate to the average of: (C) scoring proficient on the FAST ELA – or – making learning gains on the FAST ELA and/or (D) scoring proficient on the FAST Math – or – making learning gains on the FAST Math Averages will be applied according to the teacher's schedule. Teachers that only instruct ELA courses will not have FAST math scores included in the calculation. Teachers that only instruct math courses will not have FAST ELA scores included in the calculation. Teachers that instruct a combination of either ELA and Math courses will have an equal percentage of each assessment included in the calculation.	
15.	CIVICS INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the average of: (B) The percent of students scoring proficient on Civics EOC The percent of students scoring proficient on Civics EOC or making learning gains on the FAST ELA	$33^1/_3\%$
16.	COMBO CIVICS AND SOCIAL STUDIES INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of the following according to the teaching assignment: (C) The percent of students scoring proficient on the Civics EOC averaged with the percent of students proficient on the Civics EOC or making learning gains on the FAST ELA (D) The percent of students scoring proficient or making learning gains on the FAST ELA	$33^1/_3\%$
17.	COMBO SEVENTH AND EIGHTH GRADE SCIENCE INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of the following according to the teaching assignment: (C) The percent of students scoring proficient on the eighth grade Statewide Science Assessment averaged with the percent of students scoring at least the same scale score or higher on the eighth grade Statewide Science Assessment as compared to the fifth grade Statewide Science Assessment (D) The percent of students scoring proficient or making learning gains on the FAST ELA and/or FAST Math	$33^1/_3\%$

18.	COMBO EIGHTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (C) The percent of students scoring proficient or making learning gains on the Algebra I EOC (D) The percent of students scoring proficient or making learning gains on the FAST Math	$33^1/_3$%
19.	EIGHTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Algebra I EOC	
20.	EIGHTH GRADE SCIENCE INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to: (A) The percent of students scoring proficient on the eighth grade Statewide Science Assessment or students scoring at least the same scale score or higher on the eighth grade Statewide Science Assessment as compared to the fifth grade Statewide Science Assessment	$33^1/_3$%
21.	NON-ELA AND NON-EOC INSTRUCTIONAL EMPLOYEE (Grades 9 – 12)	Percent of students scoring proficient using an End of Year (EOY) exam	$33^1/_3$%
22.	ELA INSTRUCTIONAL EMPLOYEE (Grades 9 and 10)	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the FAST ELA	$33^1/_3$%
23.	ELA INSTRUCTIONAL EMPLOYEE (Grades 11 and 12)	Percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3$%
24.	NINTH GRADE ALGEBRA I INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Algebra I EOC	$33^1/_3$%
25.	GEOMETRY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient or making learning gains on the Geometry EOC	$33^1/_3$%
26.	US HISTORY EOC INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient on the US History EOC	$33^1/_3$%
27.	BIOLOGY I EOC INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the percent of students scoring proficient on the Biology I EOC	$33^1/_3$%

28.	FULL-TIME SUPPORT FACILITATION	Category score (points earned) is commensurate to the percent of assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) scoring proficient or making learning gains on the State mandated assessments according to the proficiency and learning gain criteria set by the Florida Department of Education and this assessment system. For this type of student, if neither of the state proficiency or learning gain criteria are met, then the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria.	$33^1/_3$%
29.	TEACHER THAT INSTRUCTS CLASSES PART OF THE DAY AND PROVIDES SUPPORT THE OTHER PORTION OF THE DAY. (Grades 6-8)	Category score (points earned) is commensurate to the weighted average of: (C) The percent of students attaining or making adequate progress toward attainment of their IEP goals (D) The average of the percent of students attaining or making adequate progress toward attainment of their IEP goals and the percent of students scoring proficient or making learning gains on the FAST ELA and/or FAST Math	$33^1/_3$%
30.	INSTRUCTIONAL ESE SELF-CONTAINED EMPLOYEE	Category score (points earned) is commensurate to the percent of assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) scoring proficient or making learning gains on the State mandated assessments according to the proficiency and learning gain criteria set by the Florida Department of Education and this assessment system. For this type of student, if neither of the state proficiency or learning gain criteria are met, then the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria.	$33^1/_3$%
31.	INSTRUCTOR DISTRICT-WIDE ASSIGNMENT	Category score (points earned) is commensurate to the percent of students attaining or making adequate progress toward attainment of their IEP and/or EP goals	$33^1/_3$%
32.	INSTRUCTOR SCHOOL-WIDE ALTERNATIVE EDUCATION EMPLOYEE	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC. For this instructional assignment, school-wide data of the following will be used in the calculation. (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^1/_3$%

33.	INSTRUCTOR SCHOOL-WIDE DROPOUT PREVENTION EDUCATION EMPLOYEE	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC. For this instructional assignment, school-wide data of the following will be used in the calculation. (A) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (B) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (C) The percent of students scoring proficient on the Civics EOC _____ (D) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (E) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (F) The percent of students scoring proficient on the Biology I EOC _____ (G) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (H) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^1/_3\%$
34.	LICENSED PSYCHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$
35.	ADULT EDUCATION AND MIDDLE SCHOOL CAREER SPECIALIST	Category score (points earned) is commensurate to the percent of individual electronic career plans developed	$33^1/_3\%$
36.	ADULT EDUCATION INSTRUCTOR EMPLOYEE	Category score (points earned) is commensurate to the average of: (C) The percent of students meeting Adults with Disabilities Benchmarks (D) The percent of students attaining or making adequate progress toward attainment of their IEP goals	$33^1/_3\%$
37.	BEHAVIOR ANALYST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$
38.	SCHOOL PSYCHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$
39.	SPEECH PATHOLOGIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$
40.	SPEECH PATHOLOGIST - KINDERGARTEN	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$
41.	STAFFING SPECIALIST	Category score (points earned) is commensurate to the percentage of documented student gains through IEP/MTSS implementation	$33^1/_3\%$

42.	NINTH GRADE ALGEBRA I EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (C) The percent of students scoring proficient or making learning gains on the Algebra I EOC (D) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3\%$
43.	GEOMETRY EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Geometry EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3\%$
44.	US HISTORY EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the US History EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3\%$
45.	BIOLOGY I EOC AND EOY INSTRUCTIONAL EMPLOYEE	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the Biology I EOC (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3\%$
46.	COMBO ELA INSTRUCTIONAL EMPLOYEE (Grades 9 - 12)	Category score (points earned) is commensurate to the weighted average of: (A) The percent of students scoring proficient or making learning gains on the FAST ELA (B) The percent of students scoring proficient using an End-of-Year (EOY) exam	$33^1/_3\%$

46.	DISTRICT-LEVEL TECHNOLOGY SPECIALIST	Category score (points earned) is commensurate to the average percent of students scoring proficient or making learning gains on the FAST ELA, FAST Math, Algebra I EOC, Statewide Science Assessment, and Geometry EOC along with the percent of students scoring proficient on the Civics EOC, Biology I EOC, and US History EOC (M) Percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Early Literacy Assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Early Literacy Assessment from the first administration to the last administration of the assessment for the school year) (N) The Fourth Nine Weeks Kindergarten Skills Checklists' average score for the students the teacher serves (O) The percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Reading assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Reading assessment from the first administration to the last administration of the assessment for the school year) on the STAR Reading assessment (P) The percent of students scoring proficient (defined as scoring at the 50th percentile rank or higher on the last administration of the STAR Math assessment for the school year) or making learning gains (defined as maintaining the same percentile rank or improving by at least one percent on the percentile rank metric for the STAR Math assessment from the first administration to the last administration of the assessment for the school year) on the STAR Math assessment (Q) The percent of students proficient or making learning gains on the FAST ELA _____ (Grades 6 through 10) (R) The percent of students proficient or making learning gains on the FAST Math _____ (Grades 6 through 8) (S) The percent of students scoring proficient on the Civics EOC _____ (T) The percent of students scoring proficient on the eighth grade Statewide Science Assessment _____ (U) The percent of students scoring proficient or making learning gains on the Algebra I EOC _____ (V) The percent of students scoring proficient on the Biology I EOC _____ (W) The percent of students scoring proficient or making learning gains on the Geometry EOC _____ (X) The percent of students scoring proficient on the US History EOC _____ Combined ___ divided by # of indicators = ___ Total Student Performance	$33^{1}/_{3}\%$
Special notes for all classroom instructor evaluations		○ For all classroom instructional assignments, only students assigned to the instructor for both surveys two and three will be used in the student performance calculation. Non-survey two-three match students will be removed from the calculation. ○ For all classroom instructional assignments, Students absent for twenty-five percent or more of class time during the school year will be removed from the student performance criteria for all instructional assignments. ○ Teachers that have assigned students classified as ESE (including the Language Impaired exceptionality, excluding the Speech Impaired and Gifted exceptionalities) will have those specific students removed from their standard assessment component of category nine if the students do not meet the proficiency or learning gain expectations set by the Florida Department of Education and this assessment system. For this type of student, the percentage of adequate progress or attainment of IEP academic goals will be weighted proportionally in the student performance criteria for all instructional assignments. ○ Teachers that have assigned students classified as ELL will have those specific students removed from their standard assessment component of category seven if the students do not meet the proficiency or learning gain expectations set by the Florida Department of Education and this assessment system. For this type of student, the percentage of adequate progress or attainment of Individual Progress Monitoring Plan academic goals will be weighted proportionally in the student performance criteria for all instructional assignments.	

Appendix E – Summative Evaluation Forms

OVERALL RATING

	Page	Points Earned	Points Possible
STANDARD 1: INSTRUCTIONAL DESIGN AND LESSON PLANNING	2		35
STANDARD 2: THE LEARNING ENVIRONMENT	3		35
STANDARD 3: INSTRUCTIONAL DELIVERY AND FACILITATION	4		35
STANDARD 4: STUDENT LEARNING AND CONTINUOUS SCHOOL IMPROVEMENT	5		30
STANDARD 5: CONTINUOUS PROFESSIONAL IMPROVEMENT	6		30
STANDARD 6: PROFESSIONAL RESPONSBILITY AND ETHICAL CONDUCT	7		35
Subtotal for Standards 1-6			
STANDARD 7: STUDENT GROWTH AND ACHIEVEMENT	8		100

Overall Score _____

Unsatisfactory	Needs Improvement	Effective	Highly Effective
0-60	**61 - 180**	**181 - 270**	**271 – 300**

AGENDA ITEM NO. 9.4

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Alice Schmitges - (259-0444)
ITEM TYPE:	Agreement
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	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.)

ATTACHMENTS:
09.08.2025 Approval of the 25-26 MOU with LJD Jewish Family & Community Services, Inc._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

August 5, 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 a MOU between the Baker County School District and LJD Jewish Family & Community Services, Inc. For the period of August 1, 2025 through June 30, 2026. With approval, this agreement will provide Max Block Food Pantry. These services will be provided at no charge to the school district.

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

Sincerely,

Alice Schmitges., Director
Exceptional Student Education/
Student Services

AS:cm

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

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is made and entered into by and between the LJD Jewish Family & Community Services, Inc. (JFCS) and the Baker County School Board (the "provider") for the provision of GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

TERM
Beginning Date: 08/01/2025
End Date: 06/30/26

SERVICES
The provider will provide physical space to JFCS at 420 South 8th Street, Macclenny, Florida 32063, free of charge, as follows: Media Center-Room 501, Office Spaces-307, 305, 308, 309, and access to 20138 Refrigerator and Freezer. These spaces will be used by the Prevention Coordinator and satellite Max Block Food Pantry.

MANNER OF SERVICE PROVISION
The Provider understands that all client records are the sole property of The LJD Jewish Family & Community Services, Inc. As the owner of client records, JFCS shall protect the confidentiality and security of all records. JFCS agrees to comply with all Florida laws concerning public records.

METHOD OF PAYMENT
N/A - Payments will not be made for services pursuant to this agreement.

SPECIAL PROVISIONS

1. HIPAA: Where applicable, the provider will comply with the Health Insurance Portability Accountability Act as well as all regulations promulgated there under (45CFR Parts 160, 162, and 164).
2. Termination
    a. Termination at Will. This MOU may be terminated without cause by either party upon no less than thirty (30) days written notice unless the Provider is a state university in which case such notice is not less than ninety (90) days.
    b. Termination Because of Lack of Funds. In the event funds to finance the services provided by JFCS become unavailable, JFCS may, at its discretion, suspend or terminate the Agreement upon no less than twenty-four (24) hours notice in writing to Provider. In the event JFCS chooses to exercise its termination option under this section, neither party hereto shall have any further rights or obligations hereunder.
    c. Termination for Breach. JFCS may, by written notice to Provider, terminate this MOU immediately for Provider breach of any agreement with JFCS.
3. Indemnification
    a. To indemnify, defend, and hold JFCS, its officers, employees and agents harmless, to the full extent allowed by law, from all fines, claims, assessments, suits, judgments, or damages, consequential or otherwise, including court costs and attorneys' fees, arising out of any acts, actions, breaches, neglect or omissions of Provider, its employees and agents, including, but not limited to, patent, copyright, or

trademark infringement, relating hereto, as well as for any determination, arising out of or related hereto, that Provider or Provider's employees, agents, subcontractors, assignees or delegees are not independent contractors vis-à-vis JFCS. Nothing herein is intended to serve as a waiver of sovereign immunity, nor shall anything herein be construed as consent by a state agency or political subdivision of the JFCS to suit by third parties.

b. Acknowledges its inability to evaluate liability or its evaluation of liability shall not excuse its duty to defend and indemnify within seven (7) days after notice from JFCS. Only adjudication or judgment after highest appeal is exhausted specifically finding Provider not liable shall excuse performance of this obligation. Provider shall pay all costs and fees related to this obligation including enforcement by JFCS.

4. Safeguarding Information
   Provider agrees to maintain the confidentiality of all data, files, and records, including client records, related to services provided. Provider will follow applicable professional standards of practice and relevant state and federal law with respect to client confidentiality in a manner consistent with or exceeding the requirements of Department of Health Information Security Policies, Protocols and Procedures, 1999-2000, as amended.
5. Indemnification
   Each party ("Indemnifying Party") shall indemnify, defend and hold harmless the other party, the other party's affiliates and their respective officers, directors, employees and agents (collectively, the "Indemnitees"), from any and all claims, losses, lawsuits, demands, actions and judgments ("Claims") asserted by any person or persons for any negligent act or omission, willful misconduct, or breach of this MOU by the Indemnifying Party, its employees, agents and subcontractors, including, but not limited to, any fines, awards, damages, expenses and reasonable legal fees that may be incurred in connection with such claims.

NOTICE AND CONTACT

1. The MOU Representative for JFCS is Jennifer Wirz, whose address and telephone number is 6261 Dupont Station Court East, Jacksonville, FL 32217 (904) 775-0083.
2. Provider's MOU Representative is Alice Schmitges whose address and telephone number is 420 South 8th Street, Macclenny, Florida 32063, (904) 259-7825

LIABILITY INSURANCE

The LJD Jewish Family & Community Services, Inc. will provide the Baker County School District with a copy of their liability insurance.

(PROVIDER): Baker County School Board	**The LJD Jewish Family & Community Services, Inc.**
Signature:_____	Signature:_____
Printed Name:_____	Printed Name:_____
Title:_____	Title:_____
Date:_____	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

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:_____

AGENDA ITEM NO. 9.5

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Andy Giddens - (259-6995)
ITEM TYPE:	Out of State Travel
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	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)

ATTACHMENTS:
09.08.2025 Approval of BCHS FFA Out-of-State Trip to Moultrie, GA_A.Giddens.pdf

The National Organization of Agriculture Students

Baker County SR. FFA
1 Wildcat Drive
Glen St Mary Fl. 32040

Dear Baker County School Board,

I am asking permission for the Baker County FFA Chapter to attend the Sunbelt Ag Expo in Moultrie Georgia on October 15, 2025. We will travel on school buses driven by Greg Johnson and (TBD) and leave at 6:00 am and return around 4:00 pm.

This trip is directly related to our curriculum that we teach in our classes. At the Sunbelt Expo, there is a huge amount of agriculture vendors, colleges, job opportunities, trade schools, and career resources available for students to learn about. I usually have around 50 students attend this expo however with both driving we could possibly have 90 to 100 be able to attend. The members will have to make up the work for the other classes that they missed. This trip has been a great opportunity for recruitment, and for the young students to fully understand the impact of agriculture and the endless opportunities available to them. School Employees from High School that will attend are Greg Johnson, Marlee Phillips, and possibly Jessica McHenry and Keith Griffis.

Thank you for your consideration,

FFA Advisor,
Greg Johnson

AGENDA ITEM NO. 9.6

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Andy Giddens - (259-6995)
ITEM TYPE:	Out of State Travel
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	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)

ATTACHMENTS:
09.08.2025 Approval of BCHS History Club Out-of-State Trip to Charleston, SC_A.Giddens.pdf

August 14, 2025

Mr. Andy Giddens
Principal
Baker County High School
One Wildcat Drive
Glen St. Mary Florida 32040

Dear Mr. Giddens,

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

We plan to take approximately 85 students and chaperones combined which will include the following: myself Mark Hartley, Jaime Stokes, Vanessa Roberts, Adam Horne and Haley Cushenbery. We plan to leave the school at 4:00 am on October 17, 2025, and we will return to school around 2:00 am on October 18, 2025. We will be traveling by charter bus. The students participating and History Club funds will incur all expenses.

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

Sincerely,

Mark Hartley

Mark Hartley
History Club Sponsor

AGENDA ITEM NO. 9.7

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Contract
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Contract Between Baker County School Board and Driver Training Solutions, LLC.

ATTACHMENTS:
09.08.2025 Approval of the Contract with Driver Training Solutions, LLC_C.Dopson.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Career and Tech Education
270 South Boulevard East
Macclenny, FL 32063
(904) 259-6251
www.bakerk12.org

Wyatt Milton, Superintendent

August 15, 2025

Mr. Wyatt Milton, Superintendent of Schools
Baker County School Board Members
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton and School Board Members:

The purpose of this letter is to request School Board approval of the attached contract between the Baker County School Board and Driver Training Solutions. This contract is for the purchase, delivery, and installation of a PatrolSim 8 Law Enforcement Driving Simulator to be used in the Criminal Justice Program at Baker County High School. The cost of this project is $97,600 and includes equipment, installation, 2 on site days of training for instructors, customized software, skillset assessment software, lifetime support and Full-service warranty. This purchase will be fully covered by a Workforce Capitalization grant award for our Criminal Justice program. Driver Training Solutions, LLC is the sole manufacturer of this type of equipment.

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

Sincerely,

Carrie Dopson
Executive Director of Teaching and Learning
904-259-0408

Docusign Envelope ID: BBB3ABA8-C56A-45A8-9667-22A322BF977A

Date: 8/13/2025

Reference Number:
Internal Reference: DTS-TNTF-1657 r1

Subject: Baker County High School

Seller:

Supplier Name: Driver Training Solutions, LLC.
Address: 2961 W. California Ave, Salt Lake City, UT 84104
POC:

- **Name**: Bradford Trent
- **Title**: Program Manager
- **Email**: bradford.trent@acronaviation.com
- **Phone:** (801) 738-5644

Buyer:

Buyer Name: Baker County High School
Address: 1 Wildcat Drive, Glen St Mary, FL 32040
POC:

- **Name**: Johnny Byrd
- **Title**:
- **Email**: johnny.byrd@bakerk12.org
- **Phone**: (904) 838-7790

Docusign Envelope ID: BBB3ABA8-C56A-45A8-9667-22A322BF977A

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Acceptance of Offer ----------05
General Terms and Conditions ----------06
Exhibits ----------09

Proprietary Statement:

The data contained in this submission represents in its entirety "proprietary data" of Driver Training Solutions, LLC. This document is to be used solely for the limited purpose for which it is made available. Neither it nor the information contained therein is to be transmitted for any purpose except with the written permission.

Docusign Envelope ID: BBB3ABA8-C56A-45A8-9667-22A322BF977A

Statement of Work

Driver Training Solutions, LLC is pleased to provide this fixed price proposal for the following:

-

Related software, hardware, content packages, and services will also be priced. The delivery and installation of the product will occur on dates mutually agreed upon based on the standard lead time—noted in the assumptions section of this document.

Our solutions focus on post-incident safety training, safety refresher skills training, effectively assessing driver skills, pre- screening new drivers and advanced skills and career development for experienced drivers. We want to ensure that each student is given the best opportunity to learn all that is required to safely operate a vehicle regardless of skill level or experience. We are committed to serving our customers through best-in-class solutions that provide unparalleled value.

Special Notes:

Below we will detail any special notes that the Buyer may want or need to know. After reading the section, or if it is blank, please continue to the pricing.

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Simulator Pricing:

Units	Description	Part Number	Unit Price	Subtotal	Discount	Price
	Training Systems					
1	**Instructor Operator System (IOS)**	UT09022	$7,500	$7,500	15%	$6,375
1	**PatrolSim 8 Law Enforcement Driving Simulator** Fully-shrouded, realistic driver compartment/cabin Powerful image generation processing platform: Intel i7 4.9 GHz processor, super fast NVM3 SSD, GeForce RTX 4070 video and graphics Replica Ford Police Interceptor Dashboard, Seat, Radio, MDT Automotive OEM seat, restraint, steering wheel, pedals, brake controls and transmission controls mirrors, virtual pan, and optional over-the shoulder view), presented on 4K Ultra High-Definition displays Realistic, software-defined instrumentation Operator touch-screen interface for driver scenario and instruction control and unique vehicle interfaces Ford OEM transmission control 5.1 Surround Sound with tactile vibration and "rumble" sound transducer Force-feedback braking Force-feedback, realistic steering OEM, responsive and realistic pedals Advanced Unreal Engine graphics, with industry-best realism and detail Exclusive automotive physics engine with real vehicle behavior Baseline Urban, Suburban, Rural, Freeway, Skid pad, Mountain, Snow virtual environments Hundreds of simulated impeding conditions, obstacles and malfunctions including fog, snow, rain, wind, ice, glare, intoxication, rail crossing, pedestrians, animals, tire blow-out, brake failure, etc. >120+ included pedagogically rigorous scenarios Driver Training Solutions Scenario-Builder™ software for custom user customization and build-from-scratch curriculum Complete scenario recording and playback with "DVR" functionality Baseline, single-page individual assessment and scoring Learning Management System for full control of lesson plans, scenario presentation and student database. Law Enforcement Bundle Law Enforcement Vehicles PIT Maneuver Skills Range / Driving Track EVP 2 Scenarios POST Certified Scenarios Novice Driving Scenarios DUI Scenarios EMS Vehicles & Scenarios Virtual Environments Expansion Package (1 per IOS) Advanced airport, coal mine, construction site, desert, dirt road, indoor trucking course, mountain forest, oil field, swamp virtual environments and more.	UT09876	$96,500	$96,500	15%	$82,025
	Software Options					
1	**Driver Training Solutions Scenario-Builder™** software for custom user customization and build-from-scratch curriculum	UT09926	$2,500	$2,500	100%	$0
1	**Skillset Assessment Software (no cost option, 1 per IOS)** Advanced Skillset™ assessment software with additional metrics, student evaluation and extended reporting continuously monitoring more than 40 driving behavior parameters.	UT04462	$5,000	$5,000	100%	$0
	Hardware Options					
	Unless otherwise noted all hardware purchases after original delivery will require minimum 2-Day Field Services					
1	**D-Box Gen3 Motion Base Series 8** One per simulator.	UT09895	$18,000	$18,000	20%	$14,400
	Content Packages					
1	**2021 LE Pursuit Course (8)**	UT09670	$2,500	$2,500	100%	$0
	Services					
1	**Standard Installation (included)** Installation (one site, coincides with training)	UTINSTALL	$5,000	$5,000	100%	$0
1	**Operations Training - On-Site** Two (2) days of training Day 1 Training: Operations Training. (Coincides with Installation) 1 HR Executive Presentation Day 2 Training. Virtual Training, up to 8 hrs. (Scheduled with customer within 60 days after install) Up to four (4) people	UTSTRAINING	$2,500	$2,500	100%	$0
1	**Lifetime Customer Support (Per Simulator)** during work hours. Software updates included.	UTSWARRANTY	$2,500	$2,500	100%	$0
1	**Premium Full-Service Warranty (Per Simulator)** service maintenance. Priority shipment. Software updates and remote installation	UTSWARRANTY	$9,500	$9,500	100%	$0
1	**Shipping & Handling (CONUS for single site only)** Packing and shipping costs to continental United States	UTSSHIPPING	$5,000	$5,000	100%	$0
	Promotional Discount		**Sim Price**	**Discount**		
5%	**Customer Referral Discount** contact in internal notes.	UTDISCOUNT	$104,000	$5,200		-$5,200
	Total Price:					$97,600

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Acceptance of Offer:

Buyer to complete billing and shipping information below:

Billing Contact:	Megan Waltman	**Shipping Contact:**	Megan Waltman
Billing Address:	418 S Eighth St, Macclenny, FL 32063	**Shipping Location:**	1 Wildcat Dr, Glen St. Mary, FL 32040
Billing Phone:	904-259-0403	**Shipping Phone:**	904-259-0403
Billing Email:	megan.waltman@bakerk12.org	**Shipping Email:**	megan.waltman@bakerk12.org

Tax Exemption:

I certify that our organization qualifies for tax exemption. **If yes, attach certificate.**

X Yes No

Signatures:

Buyer Acceptance:	**Seller Acceptance:**
Name Carrie Dopson	Name JITTE VAN DEN BOUT
Title Executive Director of Teaching & Learning	Title Head of Commercial, CTS
Organization Baker County School Board	Organization Driver Training Solutions, LLC
Date 8/15/2025	Date 8/14/2025
Tax ID No. 85-8015982665C-9	Tax ID No. 33-4081072
Signature	Signature DocuSigned by: JITTE VAN DEN BOUT 9E58E449AF13441...

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General Terms and Conditions

Assumptions:

1. The Seller will complete the delivery, installation, and training services utilizing Buyer's simulator, onsite:
    a. Installation & training will be provided for up to the following number of days:
        i.
    b. Delivery
        i. Facility & Delivery Logistics
            1. Simulator installation will be completed on the ground level.
            2. Facility doorways/openings are at least 52" wide and 80" tall.
            3. Facility has a loading dock or drop-off location that is accessible by a delivery semi- truck.
            4. Equipment will be delivered by a third-party freight forwarder. The Equipment may arrive in advance of installation & training. Buyer may need to store equipment in interim between delivery and installation & training.
        ii. Fees
            1. Advanced Installation Fee
                a. The Seller will provide a site-survey prior to scheduling the installation. Buyer will complete the site survey to identify the installation logistics. If a completed site-survey is not returned by the Buyer, or if the site-survey does not reflect the facility logistics, see clause 1(b)(i) in this section, a fee may be assessed if installation requires unplanned effort or resources, anticipated to be $2,000.
            2. Location Change Fee
                a. The Seller will deliver Goods to the location listed in "Shipping Location(s)" field or if left blank to the "Billing Address" listed in Offer Letter. Any changes to shipping location will need to be mutually agreed between the parties and may incur additional charges assessed to the Buyer. Changes to the shipping address within 30 days of shipping will result in a minimum $2,000 Shipping Address Change Fee.
        iii. Lead Time
            1. Lead time for shipment is ninety (90) to one hundred twenty (120) days.
    c. Training
        i. Number of Students
            1. Training will be provided for up to four (4) students.
        ii. Training Curriculum
            1. Our Operations Training course covers driver simulation products and services, including hardware and software familiarization, environmental and safety requirements, maintenance, and integration of simulation technologies into existing training plans.
        iii. Cancellations
            1. Cancellations of training dates without prior mutual agreement of the Seller will be billable at the contracted rate.
2. Warranty
    a. The Warranty and Support coverage shall consist of the following type and shall be provided for the following period (apart from our "Lifetime Customer Support"):
        i. Type:
        ii. Duration:
    b. The Warranty and Support coverage shall commence upon delivery of the Product by the Seller to the Buyer and shall be provided in accordance with Exhibit B – Standard Conditions of Warranty.

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Conditions:

1. Price
    a. All prices are stated in U.S. Dollars (US$). Price is based on order of quantity(s) and total amounts stated. the seller reserves the right to update pricing if quantity(s) are changed. All items must be ordered at the same time and not on a line-by-line basis.
    b. Tax is not included in the calculations seen above.
    c. The pricing in this proposal is provided in accordance with the specific requirements set forth in the request for proposal associated with this effort and is consistent with the Seller's estimating system.
2. Additional Terms and Conditions
    a. External Documents
        i. Exhibit A – Standard Conditions of Sale
        ii. Exhibit B – Standard Conditions of Warranty
    b. Acceptance of the Conditions in Exhibit A and Exhibit B represents a binding contract between the Buyer and Seller. Upon receipt of this signed agreement from the Buyer, an authorized representative of the Seller will review, countersign, and return the final agreement to Buyer for reference of contract execution. Any changes to the attached referenced terms must be made in writing and accepted, in writing, by both parties.
3. Validity
    a. This proposal is valid for the following amount of time:
        i.
4. Miscellaneous
    a. Data Items: No Data Items are included in this estimate.
    b. No liquidated damages will apply to this proposal.
    c. No offsets or Industrial Participation Requirements will apply to this proposal.

Please review this information and forward to the appropriate personnel. Please feel free to contact the sales personnel below or the POC listed on the cover page if you would like to discuss this information.

- **Name:** Richard Griffin
- **Phone:** (385) 226-7475
- **Email:** Richard.griffin@l3harris.com

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Payment Terms:

All payments are to be paid to the Seller. Payments can be made by either: Check or wire transfer:

a. **Check payments:**
For check payment details, request them specifically

b. Payments may also be wired directly to: Bank Name: JPMorgan Chase Bank, N.A. **Bank Address**: 1 Chase Manhattan Plaza, New York City, NY 10081, US
ABA (ACH): 071000013
Routing (Domestic Wire): 021000021
Swift (Intl): CHASUS33
Beneficiary: Driver Training Solutions, LLC
Account#: 727110454

c. All payments are to be made in U.S. dollars and without expense to.
d. Buyer agrees to pay any expenses incurred in collecting any unpaid balance of the purchase price, or in recovering possession of goods including reasonable attorney's fees.
e. Balance of contract will be paid in full net 30 days from invoice.

Taxes:

Prices stated do not include local or state taxes. Buyer shall provide a copy of their sales tax-exempt certificate if claiming tax exempt status. If Buyer does not have a valid tax exemption, then Buyer is responsible for all sales taxes, use taxes, duties, and any other taxes or similar charges levied by any taxing authority, for Products or Services provided under this Proposal/Contract. Buyer shall pay to the Seller any applicable tax imposed on any part of this transaction and the Seller will remit the amount to the appropriate tax authorities. Buyer further agrees to defend, indemnify, and hold the Seller harmless from and against the aforesaid taxes, duties, and charges because of performance hereunder, and all reasonable legal fees, costs, and expenses incurred in connection therewith.

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Exhibits

Please see any exhibits as attachments below.

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STANDARD CONDITIONS OF SALE ("AGREEMENT")

Legal Conditions: THIS DOCUMENT MAY CONTAIN TRADE SECRETS, CUSTOMER SENSITIVE DATA AND/OR COMMERCIAL OR FINANCIAL INFORMATION AND IS PROPRIETARY TO DRIVER TRAINING SOLUTIONS, LLC AND MAY NOT BE USED, COPIED OR DISCLOSED TO THIRD PARTIES OR OTHERWISE APPROPRIATED WITHOUT THE WRITTEN CONSENT OF DRIVER TRAINING SOLUTIONS, LLC.

EXPORT DISCLAIMER: This document consists of Driver Training Solutions, LLC general capabilities information that does not contain controlled technical data as defined within the International Traffic in Arms (ITAR) Part 120.10 or Export Administration Regulations (EAR) Part 734.7-11. The technology described herein is controlled under the Export Administration Regulation (EAR) and may not be exported without proper authorization by the U.S. Department of Commerce or the U.S. Department of State.

By agreeing to purchase these selected Goods, Services or other items (collectively the "Products") Buyer agrees and confirms its acceptance of these Conditions of Sale and this Agreement shall govern the terms of said purchase to the exclusion of any other terms and conditions, standard or otherwise, upon which Buyer accepts or purports to accept the quotation including any terms and conditions contained on the applicable Purchase Order.

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Terms & Conditions

It Is Hereby Agreed as follows:

1. Interpretation:

1.1. "Goods" means the goods detailed in the applicable proposal as referenced in Buyer's order including but not limited to simulation training devices, hardware only sales, associated software, repairs and spares.

1.2. "Services" means the services detailed in the applicable proposal including but not limited to technical query resolution and the delivery of upgrades to an in-service simulation training device and/or the manufacture, delivery, and installation of new simulation training devices, as referenced in Buyer's order.

1.3. "Products" means collectively the Goods, Services and any other items which DTS offers to Buyer on the terms contained herein.

1.4. To the extent that DTS provides a proposal referencing this Agreement said proposal takes precedence in the event of an inconsistency between this Agreement and the terms of the proposal.

1.5. In this Agreement words importing the singular only also include the plural and vice versa and, where the context requires, words importing persons include firms and corporations.

1.6. The use of the term DTS is interpreted to include DTS employees and contracted personnel (including sub-contractors).

2. Orders:

2.1. All Orders are subject to acceptance and confirmation of delivery schedule by DTS.

2.2. DTS reserves the right to charge cancellation fees on any order which following acceptance pursuant to 2.1 is cancelled by Buyer.

2.3. The commencement date for the provision of Services is the date of receipt of the initial payment in cleared funds and not the date that the order is accepted pursuant to clause 2.1.

2.4. Buyer may request changes to the order within the general scope of work. DTS will notify Buyer of any adjustment to any dependencies impacted by the requested change and is not obligated to implement any requested changes until Buyer provides written confirmation of its acceptance of said adjustment.

3. Payment and Price:

3.1. Unless otherwise agreed in the terms of the contract Buyer shall pay invoices within thirty (30) days from receipt of the relevant invoices by electronic transfer in the invoiced currency. Payments are not subject to any deductions, set off, or discounts for early payment.

3.2. DTS will issue invoices either on achievement of the relevant Service milestones or on dispatch of the Goods.

3.3. All prices are expressed exclusive of VAT, unless otherwise stated.. Buyer will pay VAT if is it applicable. VAT will be invoiced in addition to prices, if VAT is applicable.

3.4. If Buyer fails to make payment on the due date, then, without prejudice to any other right or remedy available, DTS reserves the right to:

3.4.1. withhold or suspend delivery of the Products;

3.4.2. charge Buyer interest on the amount unpaid, at a rate of 8% over the United States Prime Rate, until payment is made in full.

3.5. Prices stated do not include local or state taxes. Buyer is responsible for any and all sales taxes, use taxes, duties, including but not limited to import and export duties, and any other taxes or similar charges levied by any taxing authority, for Products or Services provided under this Proposal/Contract, unless Buyer has a valid tax exemption.

3.6. Buyer further agrees to defend, indemnify and hold DTS harmless from and against the aforesaid taxes, duties, and charges as a result of performance hereunder, and all reasonable legal fees, costs, and expenses incurred in connection therewith.

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Terms & Conditions

4. Delivery of Goods:

4.1. Unless otherwise stated Goods will be delivered FCA (DTS).

4.2. DTS will pack and mark the Goods in accordance with industry standard practices given the nature of the Goods. In the event that Buyer requests unique or special packaging and/or marking such request will be considered in accordance with clause 2.4.

4.3. Quoted dispatch or delivery date is DTS best estimate of the Goods availability date and DTS will in no event be in default for any failure to deliver the Goods on the stated delivery date.

4.4. DTS reserves the right to deliver the Goods early without penalty or incurring any additional charges.

5. Acceptance:

5.1. Buyer shall inspect the Goods immediately on receipt and the goods will be deemed accepted five (5) days from delivery.

5.2. DTS will prior to the commencement of the Services, provide Buyer with a schedule of approved baseline checks for in-service equipment.

6. BFE, Data & Parts:

6.1. Buyer shall deliver Buyer Furnished Equipment (BFE) at no cost to DTS at the times and places agreed by the Parties.

6.2. Unless expressly stated Buyer is responsible for the purchase of all parts and OEM data license fees ("Parts and Data") required to support the Product and such Parts and Data shall be included as BFE.

6.3. Buyer shall ensure that all necessary agreements, authorizations and/or licenses which may be required by the OEM, including but not limited to the relevant manufacturer, to support the supply, delivery, and use of the Product by DTS and Buyer, have been entered into in a timely manner following acceptance of the DTS proposal.

6.4. For the avoidance of doubt DTS is not liable for any delay caused as a result of Buyer failing to comply with the obligations contained in clause 6.3.

7. Access to Buyer's Premises and Equipment:

7.1. Buyer shall provide timely access to any premises, equipment, staff and/or facilities that may reasonably be required to support delivery of the Services by DTS.

7.2. If Buyer fails to permit performance of the Services then, without prejudice to any other right or remedy available to DTS, DTS may invoice Buyer for any and all additional costs incurred by DTS as a result of such failure.

8. Force Majeure and Consequences of Force Majeure:

8.1. Force Majeure means and is limited to the circumstances set forth in clause 8.2.1 through

8.2.12. below but only if and to the extent:

8.1.1. Such circumstances are not within the control of DTS, or its subcontractors;

8.1.2. Such circumstance, despite the exercise of reasonable diligence cannot be prevented, avoided or removed by DTS or its subcontractors;

8.1.3. Such event materially adversely affects the ability of the DTS to perform its major obligations under this Agreement;

8.1.4. DTS has taken reasonable precautions, due care of reasonable alternative measures to avoid the effect of such event on its ability to perform its obligations under this Agreement and to mitigate the consequences of such circumstance, and;

8.1.5. Such event is not the direct or indirect result of the failure of DTS or its subcontractors to perform any of their obligations under this Agreement;

8.1.6. DTS has given Buyer a written notice as set forth in clause 25.

8.2. Subject to the clauses 8.1. and 8.3., Force Majeure means any of the following occurrences outside the control of DTS preventing or delaying

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its timely performance of obligations under this Agreement:

8.2.1. any act of war (whether declared or undeclared), invasion, armed conflict or act of foreign enemy, blockade, embargo, revolution, rebellion, riot, insurrection, civil commotion, act or campaign of terrorism, or sabotage;

8.2.2. any government acts or omissions;

8.2.3. radioactive contamination or ionizing radiation;

8.2.4. nationwide legal and general strikes affecting the performance of the contractual obligations;

8.2.5. labor or material shortages that could not have been reasonably foreseen;

8.2.6. any Buyer failure, whether through act or omission, to perform any of its obligations under the Contract;

8.2.7. any lightning, earthquake, hurricane, drought, tsunami, monsoon, tempest, flood, storm, cyclone, volcano, mudslide, typhoon, tornado, or other unusually severe weather or act of nature;

8.2.8. fire, explosion or chemical contamination;

8.2.9. epidemic, pandemics, blight, famine, quarantine or plague, including but not limited to COVID-19;

8.2.10. any transportation accidents while transportation of Goods;

8.2.11. suspension of flight operations due to inclement weather while transportation of Goods;

8.2.12. delays of suppliers at any tier arising from unforeseeable causes beyond the control and without the fault or negligence of both DTS and its supplier.

8.3. If DTS is prevented or delayed in the performance of any of its obligations under this Agreement by an occurrence of Force Majeure, then it shall give prompt written notice and, in any event, within thirty (30) days of the occurrence specifying:

8.3.1. The occurrence constituting Force Majeure and the date of the occurrence;

8.3.2. The obligation or obligations the performance of which is thereby prevented or delayed;

8.3.3. The further period for which it is estimated that such prevention or delay will continue;

8.3.4. The reasonable proof of the nature of such delay issued by the relevant Official Authority(ies) confirming the accuracy of the particular contained in such notification;

8.3.5. Precautions taken to avoid the effect of such event and to mitigate the consequences of such circumstance;

8.4. If by reason of Force Majeure the affected Party suffers delay in fulfilling its obligations under this Agreement, it shall be granted a reasonable extension of time.

8.5. By reason of Force Majeure, DTS will not be entitled to claim indemnity and have the right to claim price difference, excepting in the event a replacement source of supply is required due to a Force Majeure event.

8.6. For the avoidance of doubt, Buyer will not be relieved of its obligation to make timely payment to DTS under clause 3 hereof by reason of Force Majeure Events.

8.7. In the event that DTS is by virtue of Force Majeure as defined in this clause 8, excused for a continuous period of one hundred and eighty (180) days from performance of its obligations under this Agreement, within that one hundred and eighty (180) day period, if permitted, the Parties shall meet to review the situation with a view to attain means of achieving a resumption of performance but in the absence of any such agreement Buyer may terminate this Agreement as per clause Termination for Default (clause 12).

9. Intellectual Property Rights ("IPR"):

9.1. Buyer agrees that the ownership of all intellectual property rights in the Product remain the exclusive property of DTS and/or the relevant third-party supplier as applicable.

9.2. Upon acceptance of the Product in accordance with clause 5, DTS grants to Buyer a non- exclusive, non-transferable, license to use the Product for the sole purpose of operating and maintaining the Product and any associated equipment as long as Buyer operates the Product at Buyer's site and

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complies with the terms and conditions of this Agreement, including the right to:

9.2.1. make one (1) copy only of the software to be used solely for back-up or archiving purposes; and

9.2.2. make copies of any documentation provided as are reasonably necessary for the purpose of providing simulation training to a maximum of three (3) copies.

9.3. Buyer shall not:

9.3.1. copy (other than in accordance with clause 9.2.1 and 9.2.2), modify, export, or derive training material and/or devices from, nor reverse engineer, decompile, disassemble from the or translate nor create derivative works based on the Product; or

9.3.2. use the Product to manufacture or enable the manufacture of any Products and/or of any part, component, system, or element of the Equipment; or

9.3.3. disclose any Confidential Information regarding the Product or any part thereof to any other persons or companies without DTS prior written approval.

9.3.4. refer to DTS' Products by name or likeness to market Buyer products or services, without express written permission from DTS.

9.4. In the event that an arbitration award or a court decision having the authority of a final conclusive judgement duly concludes that DTS's Product infringes a third party's intellectual property rights then DTS indemnifies, defends, and holds harmless Buyer against all reasonably incurred legal proceedings and costs resulting from such infringement except and to the extent that any such infringement is based upon:

9.4.1. any act or omission of Buyer in its use of the Product; or

9.4.2. the claim relates to a third-party supplier's Product and DTS shall use reasonable efforts to obtain from such third parties the most favorable patent indemnity protection for Buyer hereunder.

9.5. DTS is not responsible for any settlement made by Buyer without DTS's prior written consent.

9.6. Notwithstanding clause 12.2 any breach of this clause 9 by Buyer will be considered a substantial material breach of this Agreement and DTS will be entitled to terminate this Agreement with immediate effect.

10. Warranty and Support:

10.1. Unless otherwise stated in the applicable proposal, Warranty and Support will be provided in accordance with STANDARD CONDITIONS OF WARRANTY.

11. Liability & Indemnity:

11.1. Buyer is responsible for and shall defend, indemnify, and hold harmless DTS, its servants, agents, and subcontractors from and against all claims, losses, damages, costs (including reasonable legal costs), expenses, and liabilities of every kind or nature in respect of the personal injury or death of any personnel or third party and/or damage to third party property resulting from any negligent acts or omissions or the willful misconduct of Buyer, its servants, agents or sub-contractors under this Agreement.

11.2. DTS is not liable for any loss, destruction, or damage to Buyer's property, including any property which may be the subject of the order unless and then only to the extent that such loss, destruction, or damage is a direct result of DTS's willful misconduct.

11.3. IN NO EVENT WILL DTS BE LIABLE FOR INDIRECT, SPECIAL, CONSEQUENTIAL, MULTIPLE, OR PUNITIVE DAMAGES OR ANY DAMAGE DEEMED TO BE OF AN INDIRECT OR CONSEQUENTIAL NATURE ARISING OUT OF OR RELATED TO ITS PERFORMANCE UNDER THIS AGREEMENT, WHETHER BASED UPON BREACH OF CONTRACT, WARRANTY, INDEMNITY, NEGLIGENCE AND WHETHER GROUNDED IN TORT, CONTRACT, OR CIVIL LAW OR OTHER THEORIES OF LIABILITY, INCLUDING STRICT LIABILITY.

11.4. IN NO EVENT WILL THE TOTAL CUMULATIVE LIABILITY OF DTS OR ITS SUBCONTRACTORS OR SUPPLIERS OF ANY TIER FOR THE PERFORMANCE OR BREACH OF THIS AGREEMENT OR ANYTHING DONE IN CONNECTION THEREWITH EXCEED THE PRICE PAYABLE OR THE AMOUNT ACTUALLY

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PAID FOR BY BUYER FOR THE PRODUCT, WHICHEVER IS LESS.

11.5. In the event that this limitation of liability conflicts with any other provisions of this Agreement, said provision will be regarded as amended to whatever extent is required to make such provisions consistent with this provision.

11.6. Nothing in this clause excludes or limits either Party's liability to each other for death or personal injury; or fraud or fraudulent misrepresentation or any other liability which cannot be excluded or limited at law.

12. Default:

12.1. Either Party may terminate all or a portion of this Agreement for default which is defined as a substantial breach of material obligations by the other Party.

12.2. In the event of termination for default, the Party shall give the other Party fifteen (15) days prior written notice to cure or to commence to cure the alleged breach.

12.3. In addition, either Party may terminate the contract if the other becomes insolvent, makes an assignment for the benefit of creditors, is adjudged bankrupt, or if a receiver is appointed for the whole or any part of its assets.

12.4. DTS is entitled to payment for Products delivered prior to termination including work in progress undertaken.

13. Insurance and Title:

13.1. Both Parties shall obtain and maintain, at their expense, policies of insurance of a coverage and scope sufficient for the purposes of the obligations contained in this Agreement.

13.2. Failure to obtain sufficient insurances is not a defense against recovery of any amounts due by Buyer to DTS for claims under this Agreement.

13.3. Title to the Product, as applicable, will pass to Buyer upon receipt of payment in full of the price.

13.4. Risk of Loss for items will transfer to Buyer on delivery.

14. Confidentiality:

14.1. Each Party shall treat all information ("Confidential Information") belonging to the other Party as confidential and safeguard it accordingly and shall not disclose any Confidential Information belonging to the other Party to any other person without the prior written consent of the other Party, except to such extent as may be necessary for the performance of this Agreement or where disclosure is otherwise expressly permitted by the provisions of this clause 14.

14.2. The provisions of this clause 14 shall not apply to any Confidential Information received by one Party from the other which:

14.2.1. Is or becomes public knowledge (otherwise than by breach of this clause);

14.2.2. was in the possession of the receiving Party, without restriction as to its disclosure, before receiving it from the disclosing Party;

14.2.3. is received from a third party who lawfully acquired it and who is under no obligation restricting its disclosure;

14.2.4. is independently developed without access to the Confidential Information; or

14.2.5. must be disclosed pursuant to a statutory or legal obligation placed upon the Party making the disclosure.

15. Data Protection

15.1. For the purposes of this clause 15 the following phrases are interpreted as: "Data Laws" mean any data protection legislation which may govern either Party's personal data and any amendment, replacement, or re-enactment thereof, and any statutes or regulations made thereunder. "Data Subject" means an identified or identifiable natural person. "Personal Data" means any information relating to a Data Subject received by one party (the Recipient) from or on behalf of the other party (the Discloser) in connection with the performance of the Recipient's obligations under this agreement.

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15.2. The Parties acknowledge that in the course of carrying out their obligations in respect of this Agreement they may collect certain Personal Data which is protected by the Data Laws.

15.3. Both Parties shall undertake to only use or store such Personal Data in compliance with its obligations under this Agreement and in accordance with the Data Laws.

15.4. The Parties warrant and represent that:

15.4.1. they shall comply with all Data Laws in connection with the exercise and performance of its rights and obligations under this Agreement;

15.4.2. it has implemented technical and organizational measures that meet the requirements of the Data Laws.

15.5. In the event that either Party receives a Subject Access Request, as defined in the Data Laws, it shall notify the other Party without undue delay and said other Party shall provide such reasonable assistance to the receiving Party as it may reasonably require to ensure its compliance with the receiving Party's obligations under the Data Laws.

15.6. Buyer shall fully indemnify, defend, and hold harmless, DTS and its affiliates, directors, officers, employees, agents, and representatives from and against any and all claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, awards, costs, and expenses (including, without limitation, reasonable attorneys' fees and costs and any costs or expenses incurred to support Subject Access Requests), whether or not involving a third-party claim, which arise out of, relate to, or result from the violation or breach of any of your covenant, representation, warrant, provision or other obligation or duty under this clause 15 or under applicable law, including but not limited to the unlawful or improper processing of the personal data.

16. Export Control:

16.1. Unless otherwise implied by the delivery terms stated in the applicable proposal Buyer is responsible for procuring all necessary import or export licenses required to support delivery of the Goods and is solely responsible for any duties payable in respect of the same.

16.2. Buyer shall fully comply with all applicable import, export or re-export regulations (including, but not limited to, any US Government export control requirements) applicable to the Goods or piece of equipment bound to the Goods, and shall hold harmless and indemnify DTS against any claim, liability, losses, costs, damages, and expenses (including without limitation attorney's fee) of whatsoever nature or kind or amount, based upon or resulting from any action or claim raised by any third party (including without limitations any entity, whether incorporated or not, state agency, governmental authority) due to a failure by Buyer, or any of its agents, assignees, and/or transferees and/or sub-licensees to comply with any and all export/re- export regulations.

17. Severability:

17.1. The provisions of this Agreement are severable and the invalidity, illegality, or unenforceability of any one or more of its provisions does not affect the validity and enforceability of any other provisions.

17.2. If any provision of this Agreement is declared to be invalid, illegal, or unenforceable the parties agree that the court of competent jurisdiction should substitute a valid and enforceable provision that, to the maximum extent possible in accordance with all applicable law and preserves the legal and economic positions of each party as intended in this Agreement.

18. Anti-Bribery and Corruption:

18.1. In entering this Agreement, each Party warrants that it has not done, and in performing its obligations under this Agreement, it will not do, any act or thing that contravenes the Bribery Act 2010 (UK), US Foreign Corrupt Practices Act, or any other applicable anti-bribery or anti-money laundering laws and/or regulations.

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Terms & Conditions

19. Disputes and Law:

19.1. In any dispute arising between DTS and Buyer, the parties shall first use all reasonable endeavors to resolve amicably in the ordinary course of business.

19.2. Nothing prevents the Parties from seeking from any court of the competent jurisdiction an interim order restraining the other Party from doing any act or compelling the other Party to do any act.

19.3. This Agreement is governed by the laws of the State of New York exclusive of its conflict of law provisions and the parties hereby submit to the exclusive jurisdiction of the State of New York Courts.

20. Waiver:

20.1. The waiver by either Party of any breach of any term of the Agreement will not prevent the subsequent enforcement of that term and will not be deemed a waiver of any subsequent breach.

21. Sole Remedy:

21.1. The Parties agree that the rights and remedies arising by virtue of the operation of this Agreement are the sole and exclusive rights and remedies between the Parties in relation to any of the matters arising under this Agreement or otherwise and no Party is entitled to claim any right or remedy against the other which does not arise by virtue of the operation of this Agreement.

22. Assignment:

22.1. Each Party shall not assign to any third party any or all of its rights and obligations under this Agreement, without prior written consent of the other Party, such consent not to be unreasonably withheld, except and to the extent that DTS reserves the right to refuse consent to any assignment to a direct competitor in the design and manufacture of simulation training devices and/or the provision of simulation training services.

23. No Agency:

23.1. The relationship of the Parties hereunder is one of buyer and seller of the Equipment. No relationship of agency, joint venture, or partnership exists or will be deemed to exist between the Parties in particular, it is expressly understood that Buyer does not have the authority to bind DTS in any way.

24. Third Party Rights:

24.1. A person who is not a Party to the Agreement may not enforce any of its terms under any applicable laws and/or regulations.

25. Notices:

25.1. Any notice or communication given under this Agreement will be given in writing and will be regarded as properly served:

25.1.1. By email – on receipt of a "Received Receipt";

25.1.2. By post – forty-eight (48) hours after dispatch by Guaranteed Next Day Delivery.

26. Variations:

26.1. No variation to this Agreement will be binding unless agreed in writing between the Parties.

26.2. Notwithstanding clause 26.1, DTS reserves the right to update this Agreement in line with operational requirements.

27. Agreement:

27.1. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes and merges all prior or contemporaneous proposals, negotiations, understandings, and agreement, whether oral or written, relating to the subject matter hereof.

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STANDARD CONDITIONS OF WARRANTY- LIFETIME ("AGREEMENT")

Legal Conditions: THIS DOCUMENT MAY CONTAIN TRADE SECRETS, CUSTOMER SENSITIVE DATA AND/OR COMMERCIAL OR FINANCIAL INFORMATION AND IS PROPRIETARY TO DRIVER TRAINING SOLUTIONS, LLC AND MAY NOT BE USED, COPIED OR DISCLOSED TO THIRD PARTIES OR OTHERWISE APPROPRIATED WITHOUT THE WRITTEN CONSENT OF DRIVER TRAINING SOLUTIONS, LLC.

EXPORT DISCLAIMER: This document consists of Driver Training Solutions, LLC general capabilities information that does not contain controlled technical data as defined within the International Traffic in Arms (ITAR) Part 120.10 or Export Administration Regulations (EAR) Part 734.7-11. The technology described herein is controlled under the Export Administration Regulation (EAR) and may not be exported without proper authorization by the U.S. Department of Commerce or the U.S. Department of State.

Driver Training Solutions, LLC, a Delaware corporation, with offices at 2961 West California Avenue, Salt Lake City, UT 84104 ("DTS") and Buyer enter into this Full-Service Warranty Contract (the "Contract") for the support of DTS's Simulator products (referred to collectively as "Product" herein) beginning on the Coverage Start Date set forth below. Subject to this Contract, DTS agrees to provide the following support services with respect to DTS's Simulator Products contained herein:

- Customer Service & Support: 8:00AM to 5:00PM MDT Monday - Friday less applicable holidays or other scheduled closures.
- Remote diagnostics via internet connectivity between DTS customer service and Buyer's simulator. (Buyer must provide voice and high-speed internet connection at the simulator).
- Software and hardware updates are included as defined in Section 5.

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Terms & Conditions

In consideration of the mutual agreement as set out in this Contract, the parties hereby agree:

1. Coverage Start & Expiration Dates:

1.1 Coverage starts and expires as indicated in the offer.

2. Requesting Service & Service Hours:

2.1. To initiate and/or request service, Buyer may call 1-800-595-5740, 24 hours a day, seven (7) days a week. Technicians are available between the hours of 8 AM and 5 PM Mountain time Monday through Friday or by appointment. All calls received outside regular business hours will be returned at the earliest possible time.

3. Troubleshooting and Repair:

3.1. When Buyer calls DTS regarding a technical problem with their simulator, Buyer and Customer Service technician will troubleshoot the problem. It is the responsibility of Buyer to maintain a voice and high-speed internet connection at the simulator(s) at the time of the troubleshooting effort, for use to diagnose the problem. Once DTS diagnoses simulator over the phone and determines the failure, DTS will ship replacement part(s). When Buyer receives the part(s), Buyer will call DTS Customer Service (800-595-5740) and DTS will provide telephone assistance to repair Buyer's simulator. This process enables efficient repair of the simulator.

4. Moving Your Covered Product to a New Location:

4.1. Buyer may change its service address at any time by notifying DTS in writing at the address set forth above. Damage incurred by moving Buyer's covered product is not covered under this Contract, unless the move is managed by DTS. Cost of a DTS-managed move is not covered under this contract.

5. Updates:

5.1. Software and hardware updates (if applicable to this product) will be defined by DTS. These updates (where applicable) may be provided free of charge to Buyer.

6. Service Contract Cancellation:

6.1. DTS may cancel this Contract if any of Buyer's obligations, agreements or promises contained in this Contract are breached, in which case, Buyer will be refunded a pro-rata amount of the Contract price, less (1) the costs incurred by DTS in making any repairs and/or rendering any service pursuant to this Contract, and (2) any other costs or expenses incurred by DTS on account of such breach.

7. Service Contract Limitations:

7.1. Non-Original Manufacturer and Re- Manufactured Parts - Genuine factory parts will be used whenever possible, however, this Contract only allows use of non-original manufacturer and re-manufactured parts when authorized by DTS.

7.2. Buyer shall be responsible for and shall defend, indemnify and hold harmless DTS, its servants, agents and subcontractors from and against all claims, losses, damages, costs (including reasonable legal costs), expenses and liabilities of every kind or nature in respect of the personal injury or death of any personnel or third party and/or damage to third party property resulting from the negligence or willful misconduct of Buyer, its servants, agents or sub-contractors under this Agreement.

7.3. DTS is not liable for any loss, destruction or damage to Buyer's property, including any property which may be the subject of the order unless and then only to the extent that such loss, destruction or damage is a direct result of DTS's willful misconduct.

7.4. IN NO EVENT WILL DTS BE LIABLE FOR INDIRECT, SPECIAL, CONSEQUENTIAL, MULTIPLE OR PUNITIVE DAMAGES OR ANY DAMAGE DEEMED TO BE OF AN INDIRECT OR CONSEQUENTIAL NATURE ARISING OUT OF OR RELATED TO ITS PERFORMANCE UNDER THIS AGREEMENT, WHETHER BASED UPON BREACH OF CONTRACT, WARRANTY, INDEMNITY, NEGLIGENCE AND WHETHER GROUNDED IN TORT, CONTRACT OR CIVIL LAW OR OTHER THEORIES OF LIABILITY, INCLUDING STRICT LIABILITY.

7.5. IN NO EVENT SHALL THE TOTAL CUMULATIVE LIABILITY OF DTS OR ITS SUBCONTRACTORS OR SUPPLIERS OF ANY TIER FOR THE PERFORMANCE OR BREACH OF THIS AGREEMENT OR ANYTHING

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DONE IN CONNECTION THEREWITH EXCEED THE PRICE PAYABLE FOR THE PRODUCT.

7.6. In the event that this limitation of liability conflicts with any other provisions of this Agreement, said provision shall be regarded as amended to whatever extent is required to make such provisions consistent with this provision.

7.7. Nothing in this clause shall exclude or limit either Party's liability to each other for death or personal injury; or fraud or fraudulent misrepresentation or any other liability which cannot be excluded or limited at law.

8. What is NOT Covered Under This Contract:

8.1. Repair or replacement of Product(s) or parts upon Buyer's noncompliance with any part of this agreements.

8.2. Coverage, components, products or items not specifically listed herein, or Products whose serial numbers have been removed or altered.

8.3. Any loss, damage or failure of any components or peripherals not installed by DTS, an authorized representative of DTS or under the direction of DTS.

8.4. Any loss, damage or failure resulting from improper use, storage or operation.

8.5 Consumer replaceable items, including but not limited to batteries, tapes, ribbons, bulbs, air filters, fuses, belts, etc.

8.6 Loss, damage or failure resulting from unauthorized repairs, additions, or modifications performed by Buyer or third parties.

8.7 Any loss, damage or failure of the cabinet, housing, case or frame of the Product or any non-operating part, such as any plastic or decorative parts masks, or glass.

8.8. Any loss, damage or failure caused by conditions beyond DTS's control, such as normal wear and tear, inadequate plumbing, wiring or electrical/power supply, power surge, rust, corrosion, infestation, negligence, abuse, misuse, theft, vandalism, acts of God, environmental conditions (e.g., fire, floods, sand, dirt, windstorm, hail, earthquake, or exposure to weather conditions), failure to follow DTS's required maintenance, leaking batteries, excessive humidity or dampness.

8.9. Any loss, damage or failure of any software (other than software manufactured by DTS).

8.10. Service outside of the United States and Canada is covered for the original delivery destination. First-level support for outside the US and Canada starts with telephone support. Replacement parts, shipping, taxes, duties, etc. are covered under the provisions of this contract. On-site support will be provided at the discretion of DTS in order to resolve technical issues that arise.

9. Your Promises and Assurances:

9.1. In order for this Contract to remain in full force and effect during its term, Buyer promises and assures to: (1) fully cooperate with DTS, DTS technicians and authorized representatives during diagnosis of the Product, (2) Report any problem or defect associated with the Product promptly upon Buyer's discovery of such defect or problem to the customer service department. (1-800-595-5740), and (3) maintain in good operating condition (at Buyer site) a voice and high-speed internet connection required by DTS for compatibility with the telecommunication equipment and software at DTS's facility for support under this Contract.

10. Taxes:

10.1. Prices stated do not include local or state taxes. If Buyer does not have a valid tax exemption, then Buyer is responsible for any and all sales taxes, use taxes, duties, including but not limited to import and export duties, and any other taxes or similar charges levied by any taxing authority, for Products or Services provided under this Proposal/Contract.

10.2. Buyer further agrees to defend, indemnify and hold DTS harmless from and against the aforesaid taxes, duties and charges as a result of performance hereunder, and all reasonable legal fees, costs and expenses incurred in connection therewith.

11.Governing Law:

11.1. In any dispute arising between DTS and Buyer, the parties each shall first use all reasonable endeavors to resolve amicably in the ordinary course of business.

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11.2. Nothing shall prevent the Parties from seeking from any court of the competent jurisdiction an interim order restraining the other Party from doing any act or compelling the other Party to do any act.

11.3. This Agreement is governed by the State of New York laws and the parties hereby submit to the exclusive jurisdiction of the State of New York Courts.

12. Force Majeure:

12.1. Neither Party shall be liable for nor deemed to be in default on account of delays in performance of any of its obligations under this Agreement which are due directly or indirectly to any event or circumstance or combination of events or circumstances that is beyond the reasonable control of the affected Party and materially and adversely affect DTS the performance by such Party of all or a part of its obligations under or pursuant to this Agreement. ("Force Majeure Event.")

12.2. For the avoidance of doubt, Buyer will not be relieved of its obligation to make timely payment associated with Services milestones achieved prior to the occurrence of a Force Majeure Event.

12.3. The affected Party shall give the other party timely notice after it becomes aware of any Force Majeure Event, which notice shall, to the extent practicable, specify the length of the delay anticipated and any additional costs, incurred or likely to be incurred, by reason of such Force Majeure Event and the Parties shall agree to amend Buyer's order.

12.4. If a Force Majeure Event continues for a period of one hundred and eighty (180) consecutive days then this Agreement shall automatically terminate unless the Parties agree otherwise in writing.

13.Contract Renewal:

13.1 At the end of this Full-Service Warranty Contract, DTS has the option to renew and propose a Full-Service Warranty extension or Maintenance Agreement for one (1) additional year. The renewal contract must be purchased thirty (30) days or more prior to warranty expiration. If this Contract has lapsed prior to renewal, the simulator may be eligible for a warranty renewal if Buyer pays an evaluation fee to assess the condition of the simulator, Buyer pays for any necessary repairs to attempt bringing simulator up to full operating condition, and simulator passes DTS inspection.

14. Entire Contract:

14.1. These Terms and Conditions together with any subsequent purchase order shall comprise the exclusive terms, conditions, and agreements of the Parties with respect to the sale of Goods and/ or Services described herein and supersede any provisions on the face and reverse side of Buyer's purchase order or any prior agreement inconsistent with the provisions hereof. Any terms or conditions set forth on any documents or forms utilized by Buyer, including, but not limited to, pre-printed terms and conditions on purchase order documents, and any communications (written or oral) between the Parties that are inconsistent with, or are not included within, the Terms and Conditions contained herein, shall be of no force or effect, unless expressly otherwise mutually agreed between the Parties. Acceptance by Buyer of such Goods and/ or Services covered hereunder shall, absent a contrary agreement in writing signed by Seller, constitute acceptance of these Terms and Conditions. The invalidity of the whole or in part of any provisions hereof shall not affect the validity of any other provision. The headings of the sections herein have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions hereof.

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STANDARD CONDITIONS OF WARRANTY- PREMIUM ("AGREEMENT")

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EXPORT DISCLAIMER: This document consists of Driver Training Solutions, LLC general capabilities information that does not contain controlled technical data as defined within the International Traffic in Arms (ITAR) Part 120.10 or Export Administration Regulations (EAR) Part 734.7-11. The technology described herein is controlled under the Export Administration Regulation (EAR) and may not be exported without proper authorization by the U.S. Department of Commerce or the U.S. Department of State.

Driver Training Solutions, LLC, a Delaware corporation, with offices at 2961 West California Avenue, Salt Lake City, UT 84104 ("DTS") and Buyer enter into this Full-Service Warranty Contract (the "Contract") for the support of DTS's Simulator products (referred to collectively as "Product" herein) beginning on the Coverage Start Date set forth below. Subject to this Contract, DTS agrees to provide the following support services with respect to DTS's Simulator Products contained herein:

- Repair or replacement of defective parts & components.
- The costs for shipping parts out and bringing them back from Buyer's location.
- On-Site field service support for labor and repairs.
- Customer Service & Support: 8:00AM to 5:00PM MDT Monday - Friday less applicable holidays or other scheduled closures.
- Remote diagnostics via internet connectivity between DTS customer service and Buyer's simulator. (Buyer must provide voice and high-speed internet connection at the simulator).
- Software and hardware updates are included as defined in Section 5.

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Terms & Conditions

In consideration of the mutual agreement as set out in this Contract, the parties hereby agree:

1. Coverage Start & Expiration Dates:

1.1 Coverage starts and expires as indicated in the offer.

2. Requesting Service & Service Hours:

2.1. To initiate and/or request service, Buyer may call 1-800-595-5740, 24 hours a day, seven (7) days a week. Technicians are available between the hours of 8 AM and 5 PM Mountain time Monday through Friday or by appointment. All calls received outside regular business hours will be returned at the earliest possible time.

3. Troubleshooting and Repair:

3.1. When Buyer calls DTS regarding a technical problem with their simulator, Buyer and Customer Service technician will troubleshoot the problem. It is the responsibility of Buyer to maintain a voice and high-speed internet connection at the simulator(s) at the time of the troubleshooting effort, for use to diagnose the problem. Once DTS diagnoses simulator over the phone and determines the failure, DTS will ship replacement part(s). When Buyer receives the part(s), Buyer will call DTS Customer Service (800-595-5740) and DTS will provide telephone assistance to repair Buyer's simulator. This process enables efficient repair of the simulator.

3.2. If the simulator is not repairable by Buyer with the remote assistance of the DTS technician, then DTS will schedule a Field Service Engineer to visit Buyer's site to repair and service the simulator. DTS shall bear all travel-related costs (e.g., airfare, rental car, gas, lodging and meals) it incurs with respect to this Contract. DTS will provide on-site service during normal business hours at Buyer's address. DTS will determine the need for the on-site visit.

3.3. After the simulator has been repaired, Buyer will return the defective part(s) and any other unused part(s) within ten (10) business days to DTS using the instructions and return shipping labels provided. If the part(s) are not received at DTS within ten (10) business days after the problem has been resolved, Buyer will be billed for the cost of the part(s).

3.4. Carry-in Service - Periodically, Buyer's Product may need to be removed and repaired at a DTS authorized repair center, in which case, Buyer is responsible for delivering the product to and from the DTS authorized repair center, located at 2961 West California Avenue, Salt Lake City, Utah 84104. If "carry-in" service is required or requested by Buyer, Buyer is responsible for delivering its product to and from the authorized repair center.

4. Moving Your Covered Product to a New Location:

4.1. Buyer may change its service address at any time by notifying DTS in writing at the address set forth above. Damage incurred by moving Buyer's covered product is not covered under this Contract, unless the move is managed by DTS. Cost of a DTS-managed move is not covered under this contract.

5. Updates:

5.1. Software and hardware updates (if applicable to this product) will be defined by DTS. These updates (where applicable) may be provided free of charge to Buyer.

6. Service Contract Cancellation:

6.1. DTS may cancel this Contract if any of Buyer's obligations, agreements or promises contained in this Contract are breached, in which case, Buyer will be refunded a pro-rata amount of the Contract price, less (1) the costs incurred by DTS in making any repairs and/or rendering any service pursuant to this Contract, and (2) any other costs or expenses incurred by DTS on account of such breach.

7. Service Contract Limitations:

7.1. Non-Original Manufacturer and Re- Manufactured Parts - Genuine factory parts will be used whenever possible, however, this Contract only allows use of non-original manufacturer and re-manufactured parts when authorized by DTS.

7.2. Buyer shall be responsible for and shall defend, indemnify and hold harmless DTS, its servants, agents and subcontractors from and against all claims, losses, damages, costs (including reasonable

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legal costs), expenses and liabilities of every kind or nature in respect of the personal injury or death of any personnel or third party and/or damage to third party property resulting from the negligence or willful misconduct of Buyer, its servants, agents or sub-contractors under this Agreement.

7.3. DTS is not liable for any loss, destruction or damage to Buyer's property, including any property which may be the subject of the order unless and then only to the extent that such loss, destruction or damage is a direct result of DTS's willful misconduct.

7.4. IN NO EVENT WILL DTS BE LIABLE FOR INDIRECT, SPECIAL, CONSEQUENTIAL, MULTIPLE OR PUNITIVE DAMAGES OR ANY DAMAGE DEEMED TO BE OF AN INDIRECT OR CONSEQUENTIAL NATURE ARISING OUT OF OR RELATED TO ITS PERFORMANCE UNDER THIS AGREEMENT, WHETHER BASED UPON BREACH OF CONTRACT, WARRANTY, INDEMNITY, NEGLIGENCE AND WHETHER GROUNDED IN TORT, CONTRACT OR CIVIL LAW OR OTHER THEORIES OF LIABILITY, INCLUDING STRICT LIABILITY.

7.5. IN NO EVENT SHALL THE TOTAL CUMULATIVE LIABILITY OF DTS OR ITS SUBCONTRACTORS OR SUPPLIERS OF ANY TIER FOR THE PERFORMANCE OR BREACH OF THIS AGREEMENT OR ANYTHING DONE IN CONNECTION THEREWITH EXCEED THE PRICE PAYABLE FOR THE PRODUCT.

7.6. In the event that this limitation of liability conflicts with any other provisions of this Agreement, said provision shall be regarded as amended to whatever extent is required to make such provisions consistent with this provision.

7.7. Nothing in this clause shall exclude or limit either Party's liability to each other for death or personal injury; or fraud or fraudulent misrepresentation or any other liability which cannot be excluded or limited at law.

8. What is NOT Covered Under This Contract:

8.1. Repair or replacement of Product(s) or parts upon Buyer's noncompliance with any part of this agreements.

8.2. Coverage, components, products or items not specifically listed herein, or Products whose serial numbers have been removed or altered.

8.3. Any loss, damage or failure of any components or peripherals not installed by DTS, an authorized representative of DTS or under the direction of DTS.

8.4. Any loss, damage or failure resulting from improper use, storage or operation.

8.5 Consumer replaceable items, including but not limited to batteries, tapes, ribbons, bulbs, air filters, fuses, belts, etc.

8.6 Loss, damage or failure resulting from unauthorized repairs, additions, or modifications performed by Buyer or third parties.

8.7 Any loss, damage or failure of the cabinet, housing, case or frame of the Product or any non-operating part, such as any plastic or decorative parts masks, or glass.

8.8. Any loss, damage or failure caused by conditions beyond DTS's control, such as normal wear and tear, inadequate plumbing, wiring or electrical/power supply, power surge, rust, corrosion, infestation, negligence, abuse, misuse, theft, vandalism, acts of God, environmental conditions (e.g., fire, floods, sand, dirt, windstorm, hail, earthquake, or exposure to weather conditions), failure to follow DTS's required maintenance, leaking batteries, excessive humidity or dampness.

8.9. Any loss, damage or failure of any software (other than software manufactured by DTS).

8.10. Service outside of the United States and Canada is covered for the original delivery destination. First-level support for outside the US and Canada starts with telephone support. Replacement parts, shipping, taxes, duties, etc. are covered under the provisions of this contract. On-site support will be provided at the discretion of DTS in order to resolve technical issues that arise.

9. Your Promises and Assurances:

9.1. In order for this Contract to remain in full force and effect during its term, Buyer promises and assures to: (1) fully cooperate with DTS, DTS technicians and authorized representatives during diagnosis and repair of the Product, (2) make the Product accessible to DTS; (3) provide a non-threatening and safe environment for DTSs on- site technicians, (4) provide the presence of a responsible person during the service, (5) Report any problem or defect associated with the Product promptly upon Buyer's discovery of such defect or

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problem to the customer service department. (1-800-595-5740), (6) return, at DTS's expense, failed part(s) within 10 business days, and (7) maintain in good operating condition (at Buyer site) a voice and high-speed internet connection required by DTS for compatibility with the telecommunication equipment and software at DTS's facility for support under this Contract.

10. Taxes:

10.1. Prices stated do not include local or state taxes. If Buyer does not have a valid tax exemption, then Buyer is responsible for any and all sales taxes, use taxes, duties, including but not limited to import and export duties, and any other taxes or similar charges levied by any taxing authority, for Products or Services provided under this Proposal/Contract.

10.2. Buyer further agrees to defend, indemnify and hold DTS harmless from and against the aforesaid taxes, duties and charges as a result of performance hereunder, and all reasonable legal fees, costs and expenses incurred in connection therewith.

11.Governing Law:

11.1. In any dispute arising between DTS and Buyer, the parties each shall first use all reasonable endeavors to resolve amicably in the ordinary course of business.

11.2. Nothing shall prevent the Parties from seeking from any court of the competent jurisdiction an interim order restraining the other Party from doing any act or compelling the other Party to do any act.

11.3. This Agreement is governed by the State of New York laws and the parties hereby submit to the exclusive jurisdiction of the State of New York Courts.

12. Force Majeure:

12.1. Neither Party shall be liable for nor deemed to be in default on account of delays in performance of any of its obligations under this Agreement which are due directly or indirectly to any event or circumstance or combination of events or circumstances that is beyond the reasonable control of the affected Party and materially and adversely affect DTS the performance by such Party of all or a part of its obligations under or pursuant to this Agreement. ("Force Majeure Event.")

12.2. For the avoidance of doubt, Buyer will not be relieved of its obligation to make timely payment associated with Services milestones achieved prior to the occurrence of a Force Majeure Event.

12.3. The affected Party shall give the other party timely notice after it becomes aware of any Force Majeure Event, which notice shall, to the extent practicable, specify the length of the delay anticipated and any additional costs, incurred or likely to be incurred, by reason of such Force Majeure Event and the Parties shall agree to amend Buyer's order.

12.4. If a Force Majeure Event continues for a period of one hundred and eighty (180) consecutive days then this Agreement shall automatically terminate unless the Parties agree otherwise in writing.

13.Contract Renewal:

13.1 At the end of this Full-Service Warranty Contract, DTS has the option to renew and propose a Full-Service Warranty extension or Maintenance Agreement for one (1) additional year. The renewal contract must be purchased thirty (30) days or more prior to warranty expiration. If this Contract has lapsed prior to renewal, the simulator may be eligible for a warranty renewal if Buyer pays an evaluation fee to assess the condition of the simulator, Buyer pays for any necessary repairs to attempt bringing simulator up to full operating condition, and simulator passes DTS inspection.

14. Entire Contract:

14.1. These Terms and Conditions together with any subsequent purchase order shall comprise the exclusive terms, conditions, and agreements of the Parties with respect to the sale of Goods and/ or Services described herein and supersede any provisions on the face and reverse side of Buyer's purchase order or any prior agreement inconsistent with the provisions hereof. Any terms or conditions set forth on any documents or forms utilized by Buyer, including, but not limited to, pre-printed terms and conditions on purchase order documents, and any communications (written or oral) between the Parties that are inconsistent with, or are not included within, the Terms and Conditions contained herein, shall be of no force or effect, unless expressly

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otherwise mutually agreed between the Parties. Acceptance by Buyer of such Goods and/ or Services covered hereunder shall, absent a contrary agreement in writing signed by Seller, constitute acceptance of these Terms and Conditions. The invalidity of the whole or in part of any provisions hereof shall not affect the validity of any other provision. The headings of the sections herein have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions hereof.

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

Jitte van den Bout, Commercial Director - 19 August 2025

Date

State of Florida

Affidavit Regarding the Use of Coercion for Labor and Services

Nongovernmental Entity's Name: Driver Training Solutions LLC

Nongovernmental Entity's FEIN: 33-4081072

Authorized Representative Name and Title: Jitte van den Bout Commercial Director

Address: 2961 W. California Ave, Suite F

City: Salt Lake City State: UT ZIP:84104

Phone Number: (800) 595-5740

Email Address: Jitte.VanDenBout@L3Harris.com

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: Jitte van den Bout – Commercial Director

Date: 19 August 2025

AGENDA ITEM NO. 9.8

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Carrie Dopson - (259-0408)
ITEM TYPE:	Instructional Materials / Textbook Adoption
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Required Instruction Implementation Plan for the 2025-2026 School Year for the Health Education Curriculum.

ATTACHMENTS:
09.08.2025 Approval of the 25-26 Health Education Curriculum_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

August 19, 2025

Wyatt Milton
Superintendent of Schools
270 South Boulevard East
Macclenny, FL 32063

Dear Superintendent Milton,

The purpose of this letter is to request School Board approval of the Required Instruction Implementation Plan for the 2025-2026 school year, requirements for the Health Education curriculum are included in this document, which must be school board approved annually. This plan has been accepted by the Department of Education.

Please do not hesitate to contact me at 904.259.0408 if you have any questions about the documents.

Sincerely,

Carrie Dopson
Executive Director of Teaching and Learning

2025-2026 Implementation Plan

This form serves as the reporting tool for school districts to report their implementation plan required by Section (s.) 1003.42, Florida Statutes (F.S.). For each required instruction topic, districts will provide detailed information for ALL categories.

This form is due by July 1 of each year. All school districts are required to submit this form to https://districts.flimadoption.org.

School District Name: Baker County School District

	For each grade level, briefly describe the methods in which instruction will be delivered.	**Provide the professional qualifications of the instructional personnel delivering such instruction.**	**Provide a brief description of the instructional materials used for such instruction, including publisher, title and edition. Be sure to include the grade level used.**
Example *(this example does not encompass all potential options, but should serve as a guide when completing this plan)*	**Grade 1**: classroom instruction **Grade 3**: Asynchronous online learning **Grade 5:** annual assembly	**Grade 1**: certified teachers (Identify certificate subject) **Grade 3**: School nurse/counselor **Grade 5**: Department of Health employees	**Grade 1**: State adopted Science Curriculum (Include Publishers,titles, and year) **Grade 3**: Other benchmarks-aligned curriculum or supplemental materials **Grade 5**: Florida Department of Health provided resouces including Title and year
The history and content of the Declaration of Independence as defined in s. 1003.42(2)(a), F.S.	Grades K-5: classroom instruction Grades 7-8: classroom instruction Grade 9: classroom instruction	Grades K-5: certified teachers (Elementary Education Pre-K - 3, Elementary Education K-6) Grades 7-8: certified teachers, Middle Grade Social Science 5-9, Social Sciences 6-12, and Middle Grades Integrated Curriculum Grade 9: certified teachers, History 6-12	Grades K-5: Online: readworks.org, Declaration of Independence 2025, Brainpop Jr., Declaration of Independence, 2025, Flocabulary.com, Declaration of Independence video lesson, 2025 Publisher: FL Studies WeeklySocial Studies, Titles: History, Civics, Government, Geography, Economics and History, Year: 2025-2026 Grades 7-8: FL Middle School Civics, Florida Transformative 2016 and FL US History, Savvas Grade 9: The Constitution and Declaration of Independence Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024)
The history of the U.S. Constitution, the Bill of Rights and subsequent amendments as defined in s. 1003.42(2)(b), F.S.	Grades K-5: classroom instruction Grades 6-8: classroom instruction Grade 9: classroom instruction	Grades K-5: certified teachers (Elementary Education Pre-K - 3, Elementary Education K-6) Grades 6-8: certified teachers, Middle Grade Social Science 5-9, Social Sciences 6-12, and Middle Grades Integrated Curriculum Grade 9: certified teachers, History 6-12	Grades K-5: Online: readworks.org, Declaration of Independence 2025, Brainpop Jr., Constitution 2025, Flocabulary.com A more perfect union, What is Constitution, Bill of Rights 2025, Publisher: FL Studies WeeklySocial Studies, Titles: History, Civics, Government, Geography, Economics and History, Year: 2025-2026 Grades 6-8: Florida Middle School Civics-Florida Transformative 2016, Grade 6-8 Florida Middle School World History, Early Ages, Savvas and Grade 6-8 Florida Middle School World History, Early Ages, Grade 6-8, Savvas Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024)
The arguments in support of adopting our republican form of government, as they are embodied in most the most important of the Federalist Papers as defined in s. 1003.42(2)(c), F.S.	Grades 7-8: classroom instruction Grade 9: classroom instruction	Grades 7-8: certified teachers, Middle Grade Social Science 5-9, Social Sciences 6-12, and Middle Grades Integrated Curriculum Grade 9: certified teachers, History 6-12	Grades 7-8: Florida Middle School United States History - Early Years, McGraw Hill Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024)
Flag Education as defined in s. 1003.42(2)(d), F.S.	Grades K-2: classroom instruction Grades 9-12: classroom instruction	Grades K-2: certified teachers (Elementary Education Pre-K - 3, Elementary Education K-6) , History 6-12	Grades K-2: readworks.org Brainpop Jr. CPALMS flocabulary.com My View FL Studies Weekly Grades 9-12: Leadership Education 100, Traditions, Wellness, and Foundations of Citizenship, First Edition (Pearson Learning Solutions)

The elements of civil government, including the primary functions of and interrelationships between the Federal Government, the state, and its counties, municipalities, school districts, and special districts as defined in s. 1003.42(2)(e), F.S.	Grades 3-4: classroom instruction Grade 7: classroom instruction Grade 9: classroom instruction	Grades 3-4: certified teachers: (Elementary Education Pre-K - 3, Elementary Education K-6) Grade 7: certified teachers , Middle Grade Social Science 5-9, Social Science 6-12, and Middle Grades Integrated Curriculum Grade 9: certified teachers, History 6-12	Grades 3-4: Brainpop Jr., CPALMS FL History: Then and Now, readworks.org flocabulary.com, My View and FL Studies Weekly Grade: 7: Florida Middle School Civics, Florida Transformative 2016 Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024)
The history of the United States as defined in s. 1003.42(2)(f), F.S.	Grades 2 and 5: classroom instruction Grade 7: classroom instruction Grade 9: classroom instruction	Grades 2 & 5: certified teachers: (Elementary Education Pre-K - 3, Elementary Education K-6) Grade 7: certified teachers, Middle Grade Social Science 5-9, Social Science 6-12, and Middle Grades Integrated Curriculum Grade 9: certified teachers, History 6-12	Grades 2 & 5:readworks.org, CPALMS, flocabulary.com, FL Studies Weekly and SAVVAS My Perspectives Grade 7:Florida Middle School United States History - Early Years, Grade 6-8, McGraw Hill Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024)
1. The history of the Holocaust (1933-1945) as defined in s. 1003.42(2)(g), F.S. 2. The second week in November shall be designated as "Holocaust Education Week" in this state in recognition that November is the anniversary of Kristallnacht, widely recognized as a precipitating event that led to the Holocaust.	Grades 9-12: classroom instruction	Grades 9-12: certified teachers, History 6-12	Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024)
The history of African Americans as defined in s. 1003.42(2)(h), F.S.	Grades K-5: classroom instruction Grades 6-8: Classroom instruction Grades 9-11	Grades K-8: certified teachers (Elementary Education Pre-K - 3, Elementary Education K-6) and Middle Grade Social Science 5-9, Social Science 6-12, and Middle Grades Integrated Curriculum Grades 9-11, History 6-12	Grades K-5: readworks.org, CPALMS, DBQ Project, National Geographic Reading Expeditions:U.S. History & Life, Brainpop Jr. FL Studies Weekly (youtube), Trade Books, Kidshealth.org, flocabulary.com and My View Grades 6-8: Florida Middle School World History, Early Ages, Grade 6-8, Savvas Florida Middle School United States History - Early Years, Grade 6-8 Glencoe Teen HeathGrade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024)
The history of Asian Americans and Pacific Islanders as defined in s. 1003.42(2)(i), F.S.	Grades K-5: classroom instruction and YouTube Grade 8: classroom instruction Grades 10-11: classroom instruction	K-5: certified teachers and paraprofessionals (Elementary Education Pre-K - 3, Elementary Education K-6, Paraprofessional Certification or Associates of Arts) Grade 8: certified teachers, Middle Grade Social Science, Social Science 6-12, and Middle Grades Integrated Curriculum Grades 10-11: certified teachers, History 6-12	K-5: https://www.studiesweekly.com/teachers-guide-asian-pacific-heritage-month/ https://www.youtube.com/watch?v=Xtb7qa0mYcU Grade 8: McGraw-Hill Civics and Gateway to American Civics and Government Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 11: McGraw Hill American History
The elementary principles of agriculture as defined in s. 1003.42(2)(j), F.S.	Grade 6: classroom instruction Grades 9-12: classroom instruction	Grade 6: certified teachers, Middle Grade Social Science 5-9, Social Science 6-12, and Middle Grades Integrated Curriculum, Agriculture 6-12	Florida Middle School World History, Early Ages, Grade 6-8, Savvas Grades 9-12: Agriscience Fundamentals and Application, 6th Edition (L. Devere Burton, Cengage Learning, 2015) Grades 9-12: Exploring Agriscience, 5th Edition (Ray V. Herron, Cengage Learning, 2018)
The true effects of all alcoholic and intoxicating liquors and beverages and narcotics upon the human body and mind as defined in s. 1003.42(2)(k), F.S.	Grades K-5: classroom instruction Grades 7-8: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6), Health K-12, Baker County Health Department	Grades K-5: Kidshealth.org and Brainpop Jr. Grades 7-8: Glencoe Teen Health Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County
Kindness to animals as defined in s. 1003.42(2)(l), F.S.	Grade 1: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6) , Agriculture 6-12	readworks.org Brainpop Jr. flocabulary.com Grades 9-12: Exploring Animal Science (Frank Flanders, Delmar Cengage, 2012)

The history of the state as defined in s. 1003.42(2)(m), F.S.	Grade 4: classroom instruction Grade 7: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6) , Middle Grade Social Science 5-9, Social Science 6-12, Middle Grades Integrated Curriculum, History 6-12	Grade 4: readworks.org, CPALMS and FL Studies Weekly Grade 7: Florida Middle School United States History - Early Years, Grade 6-8, McGraw Hill Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014)
The conservation of natural resources as defined in s. 1003.42(2)(n), F.S.	Grade 4: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6) , Agriculture 6-12	readworks.org CPALMS FL Studies Weekly Grades 9-12: The Horticulture Professional (Gale Allbritton, Florida Nursery, Growers, and Landscape Association, 2018)
Health education that addresses concepts of community health, consumer health, environmental health, and family life, including: **a. Injury prevention and safety.** **b. Internet safety.** **c. Nutrition.** **d. Personal health.** **e. Prevention and control of disease.** **f. Substance use and abuse.** **g. Prevention of child sexual abuse, exploitation, and human trafficking. Health Education as defined in s. 1003.42(2)(o)1., F.S.**	Grades 6-12: classroom instruction	Certified teachers (Elementary Education Pre-K - 3, Elementary Education K-6, Physical Education Certification K-12) and Health K-12 Baker County Health Department Baker Prevention Coalition , Physical Education K-12	Grade 6: Edmentum and RealTalk Grades 7-8: Glencoe Teen Heath Grade 7: Life Science, McGraw Hill Grades 9-11: Biology, McGraw Hill Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County Grades 9-12: The Human Body in Health & Disease, 7th Edition (Patton and Thibodeau, Mosby, 2017)
For students in grades 7 through 12, teen dating violence and abuse. This component must include, but not be limited to, the definition of dating violence and abuse, the warning signs of dating violence and abusive behavior, the characteristics of healthy relationships, measures to prevent and stop dating violence and abuse, and community resources available to victims of dating violence and abuse. Health Education as defined in s. 1003.42(2)(o)2., F.S.	Grades 7-12: classroom instruction	Certified teachers, Health Education K-12 Baker County Health Department	Grade 7: M/J Life Science, McGraw Hill Grades 9-11: Biology I, FL Biology 2025, McGraw Hill Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County
For students in grades 6 through 12, awareness of the benefits of sexual abstinence as the expected standard and the consequences of teenage pregnancy. Health Education as defined in s. 1003.42(2)(o)3., F.S.	Grades 6-12: classroom instruction	Certified teachers, Health Education K-12 Baker County Health Department	Grade 7: M/J Life Science, McGraw Hill Grades 9-11: Biology I, FL Biology 2025, McGraw Hill Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County

Life skills that build confidence, support mental and emotional health, and enable students to overcome challenges, including: **a. Self-awareness and self-management.** **b. Responsible decisionmaking.** **c. Resiliency.** **d. Relationship skills and conflict resolution.** **e. Understanding and respecting other viewpoints and backgrounds.** **f. For grades 9 through 12, developing leadership skills, interpersonal skills, organization skills, and research skills; creating a résumé, including a digital résumé; exploring career pathways; using state career planning resources; developing and practicing the skills necessary for employment interviews; workplace ethics and workplace law; managing stress and expectations; and self-motivation. Health Education as defined in s. 1003.42(2)(o)4., F.S.**	Grades PK-KG: Classroom Instruction Grades 1-5: Classroom Instruction Grades 6-8: Classroom Instruction Grades 9-12: Classroom Instruction	Grades PK-KG: Certified Teachers, PREK Teachers: Associate's Degree or CDA, School Counselor Grades 1-5: Certified Teachers, Paraprofessionals, and Interventionist Grades 6-8: Certified Teachers, Health Education K-12 Grades 9-12: Certified Teachers and Career Coach, Business 6-12	PK-KG: Sanford Harmony Grades 1-5: Sanford Harmony, http://characterlibraries.com/, http://randomactsofkindness.org/, http://teachingexpertise.com/, http://childrenslibrarylady.com/, http://ideas.classdojo.com/, Flocabulary, YouTube videos, Teachtown.com, and Pebblego.com Grades 6-8: https://www.7mindsetsportal.com/ Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County Grades 9-12: Xello (https://www.xello.world/en/) Grades 9-12: EverFi (everfi.com)
For students in grades 6 through 12, the social, emotional, and physical effects of social media. This component must include, but need not be limited to, the negative effects of social media on mental health, including addiction; the distribution of misinformation on social media; how social media manipulates behavior; the permanency of sharing materials online; how to maintain personal security and identify cyberbullying, predatory behavior, and human trafficking on the Internet; and how to report suspicious behavior encountered on the Internet. Health Education as defined in s. 1003.42(2)(o)5.a., F.S.	Grades 6-8: Classroom Instruction Grades 9-12: Classroom Instruction	Grades 6-8: Certified Teachers, Health Education K-12 Grades 9-12:Certified Teachers , Business 6-12 Baker County Health Department	Grades 6-8: http://learning.com/, each student will be CIPA (Children's Internet Protection Act) Compliant Grades 9-12: REAL TALK. Real Conversations, Real Situations. Florida Department of Health in Baker County Grades 9-12: EverFi (everfi.com)
Hispanic contributions to the United States as defined in s. 1003.42(2)(q), F.S.	Grades K-2: classroom instruction Grades 8-9: classroom instruction	Certified Teachers (Elementary Education Pre-K - 3, Elementary Education K-6) , Middle Grade Social Science 5-9, Social Science 6-12, Middle Grades Integrated Curriculum , History 6-12	Grades K-2: CPALMS, Brainpop Jr., readworks.org, flocabulary.com, My View,FL Studies Weekly Grade 8: Florida Middle School United States History - Early Years, Grade 6-8, McGraw Hill Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024)
Women's contributions to the United States as defined in s. 1003.42(2)(r), F.S.	Grades 2 and 5: classroom instruction Grade 7: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6) , Middle Grade Social Science 5-9, Social Science 6-12, Middle Grades Integrated Curriculum, History 6-12	Grades 2 and 5: Brainpop Jr, readworks.org, CPALMS, flocabulary.com, FL Studies Weekly Grade 7: Florida Middle School United States History - Early Years, Grade 6-8, McGraw Hill Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024)
The nature and importance of free enterprise to the United States economy as defined in s. 1003.42(2)(s), F.S.	Grades K-5: classroom instruction Grades 7-8: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6), Middle Grade Social Science 5-9, Social Science 6-12, Middle Grades Integrated Curriculm, History 6-12	Grades K-5: readworks.org, Brainpop Jr., CPALMS, flocabulary.com, My View;Savvas, FL Studies Weekly Grades 7-8: Florida Middle School United States History - Early Years, Grade 6-8 and Florida Middle School Civics, Grade 6-8, Florida Transformative Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: Economics, Florida Edition (Clayton, Gary E., Ph.D., McGraw Hill, 2024)

Civic and character education on the qualities and responsibilities of patriotism and citizenship, including kindness; respect for authority, life, liberty, and personal property; honesty; charity; racial, ethnic, and religious tolerance; and cooperation and, for grades 11 and 12, voting using the uniform primary and general election ballot described in s. 101.151(9)., F.S. Civic and character education as defined in s. 1003.42(2)(t), F.S.	Grades 1-5: classroom instruction Grades 7-8: classroom instruction Grades 9-12: classroom instruction	Certified Teachers(Elementary Education Pre-K - 3, Elementary Education K-6) , Middle Grade Social Science 5-9, Social Science 6-12, Middle Grades Integrated Curriculum , History 6-12	Grades 1-5: Kidshealth.org and flocabulary.com Grades 7-8: Glencoe Teen Heath Grade 9: Florida: A Short History, Revised Edition (Michael Gannon, University Press of Florida, 2003) Grade 9: A Concise History of Florida (James C. Clark, The History Press, 2014) Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024) Grades 9-12: Leadership Education 100, Traditions, Wellness, and Foundations of Citizenship, First Edition (Pearson Learning Solutions)
1. In order to encourage patriotism, the sacrifices that Medal of Honor recipients have made in serving our country and protecting democratic values worldwide. Such instruction must occur on or before Medal of Honor Day. Members of the instructional staff are encouraged to use the assistance of local veterans and Medal of Honor recipients when practicable. 2. The history and importance of Veterans' Day and Memorial Day. Such instruction may include two 45-minute lessons that occur on or before the respective holidays. s. 1003.42(2)(u), F.S.	Grades K-5: classroom instruction Grades 6-8: classroom instruction Grades 10-12: classroom instruction	K-5: Paraprofessionals (Elementary Education Pre-K - 3, Elementary Education K-6) Grades 6-8: certified teachers , Middle Grade Social Science 5-9, Social Science 6-12, and Middle Grades Integrated Curriculum Grades 10-12: certified teachers, History 6-12	K-5: https://kids.kiddle.co/Medal_of_Honor Grades 6&7: CommonLit, CPALMS, and ReadWorks Grade 8: McGraw-Hill Civics and Gateway to American Civics and Government Grade 10: World History, Florida Edition (Spielvogel, Jackson J., McGraw Hill, 2024) Grade 11: United States History, Modern Times, Florida Edition (Berry, Broussard, Glover, McPherson and Ritchie, McGraw Hill, 2024) Grade 12: United States Government & Civics, Florida Edition (Remy, Ritchie, Arbetman, Ruffing, McGraw Hill, 2024) Grades 9-12: Leadership Education 100, Traditions, Wellness, and Foundations of Citizenship, First Edition (Pearson Learning Solutions)

AGENDA ITEM NO. 9.9

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Finance
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the Postretirement Benefit Valuation Report Under GASB 75 for the Fiscal Year Beginning July 1, 2023 and Ending June 30, 2025.

ATTACHMENTS:
09.08.2025 Approval of Retiree Health Projections GASB Statement No.75_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: August 22, 2025

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: RETIREE HEALTH PROJECTIONS GASB NO. 75-POSTRETIREMENT BENEFIT VALUATION REPORT

Please request Board approval of the Retiree Health Projections GASB Statement No.75 for the actuarial valuation as of July 1, 2023, for fiscal year ending June 30, 2025.

This report is required by the Governmental Accounting Standards Board (GASB) Statement 75. The information provided in the report is to give a valuation of the actuarial accrued liability for current and future retirees.

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

Retiree Health Projections
GASB Statement No. 75

Actuarial Valuation as of July 1, 2023
for Fiscal Year Ending June 30, 2025

Baker County
District School Board

August 14, 2025

Lewis & Ellis
Bonnie S. Albritton, FSA, MAAA

LEWIS & ELLIS
Actuaries and Consultants

6600 Chase Oaks Blvd, Suite 150
Plano, TX 75023-2383

972-850-0850
lewisellis.com

August 14, 2025

Teri Ambrose
Executive Director of Finance
Baker County District School Board
270 South Boulevard East
Macclenny, Florida 32063

Re: GASB 75 Actuarial Valuation as of July 1, 2023
for Fiscal Year End June 30, 2025

Dear Teri,

We are pleased to present our report on the analysis of the post-retirement health benefits provided by the Baker County District School Board. Our report includes a projection of benefit costs and a determination of disclosures as specified by GASB Statement 75.

We appreciate the opportunity to be of service. If you have any questions, please feel free to contact me.

Sincerely,

Bonnie Albritton

Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

Enclosures

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EXECUTIVE SUMMARY

The Baker County District School Board ("the District") provides medical, prescription drug, dental and life insurance benefits on behalf of its eligible retirees. The Governmental Accounting Standards Board ("GASB") adopted Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75") which requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statement of the employer.

GASB 75 allows an actuarial valuation date no earlier than thirty months and one day prior to the fiscal year end reporting date and a measurement date no earlier than one year and one day prior to the fiscal year end reporting date. For the reporting year ending June 30, 2025, we have used an actuarial valuation date of July 1, 2023 and a measurement date of June 30, 2025. The Total OPEB Liability was updated from the actuarial valuation date to the measurement date using standard actuarial valuation techniques.

The table below sets forth the key results for the fiscal year ending June 30, 2025 compared to the prior year.

	FYE 6/30/2024	FYE 6/30/2025
Valuation as of	7/1/2023	7/1/2023
Measurement Date	6/30/2024	6/30/2025
Reporting Date	6/30/2024	6/30/2025
Discount Rate	3.97%	4.71%
Total OPEB Liability (TOL)	$5,487,820	$5,192,408
OPEB Expense	$343,930	$442,254
Deferred Inflows of Resources	$1,440,331	$1,688,210
Deferred Outflows of Resources	$1,576,606	$1,349,320

BENEFITS AND CONTRIBUTIONS

The District provides fully insured medical, dental and life insurance coverage for eligible retired employees and dependents until age 65. Effective 10/1/2025, retirees have a choice between three medical plan options. Eligible retirees can continue their $10,000 life insurance coverage, which reduces at age 70 to $5,000.

To be eligible to continue coverage after retirement, an employee must retire under the Florida Retirement System ("FRS") or be placed on disability retirement and begin receiving retirement benefits immediately after retirement from the employer. The FRS eligibility requirements are summarized in Appendix F.

Retirees are required to pay the full active premium rate for all benefits, except for a few grandfathered retirees that receive a small direct subsidy from the District. Most of the District's liability under GASB 75 is due to the implicit subsidy that arises from the blending of premium rates for both active and retired employees. The retiree contribution rates are included in Exhibit F.

The following table shows the development of the fiscal year 2025 benefits paid by the District.

Development of District-Paid Benefits	Medical	Dental	Life Insurance	Total
Premiums	$162,097	$99,826	$6,541	$268,464
Implicit Subsidy	$161,265	$0	$101,236	$262,501
Retiree Contribution	($159,546)	($99,826)	($6,541)	($265,913)
Total District-Paid Benefits	$163,816	$0	$101,236	$265,052

ACTUARIAL ASSUMPTIONS

Our valuation of the District's plan is based on assumptions regarding the survival of plan members, the age-adjusted claim costs, when current employees are expected to retire, and so forth. The assumptions were derived from a combination of plan experience, actuarial judgment, and the Florida Retirement System ("FRS") pension valuation and are disclosed in Appendix E attached to this report.

The following changes were made to assumptions since the last valuation and are all considered components of changes of inputs and assumptions.

- **Discount Rate:** The discount rate increased from 3.97% to 4.71%. See the next section for more details. This resulted in a *decrease* in the Total OPEB Liability of approximately $364,000.
- **Plan Option Changes:** We adjusted the medical trend to reflect the change in plans from BlueOption 05774 and BlueOption 05301 to BlueOption 03566. This resulted in a *decrease* in the Total OPEB Liability of approximately $193,000.

DISCOUNT RATE

One of the most important assumptions is the discount rate, which is used by the model to compute the present value of future post-retirement benefits. The higher the discount rate, the lower the present value, and therefore the OPEB cost. For plans that are not funded through irrevocable trusts, paragraph 36 of GASB 75 requires that the discount rate equal the "expected yield or index rate for 20-year, tax-exempt obligation municipal bonds with an average rating of AA/Aa or higher…" determined as of the measurement date, which in this case is June 30, 2025.

For the valuation, we used the Fidelity General Obligation AA-20 Year Yield as of the measurement date, which is 4.71%.

RECOGNITION OF DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

According to paragraph 157 of GASB 75, differences between (1) the expected and actual experience and (2) the changes in assumptions are recognized in OPEB expense using a systematic and rational

method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

For purposes of recognizing the applicable deferred outflows and inflows of resources in the 2025 fiscal year, the closed period was determined as follows.

Average Expected Remaining Service Life	
Total expected remaining services lives of all employees (years):	8,131
Total Plan Members:	932
Average expected remaining service life (years)	8.72

APPROACH AND METHODOLOGY

Our general approach is to apply assumed retirement probabilities and survivorship factors to the current profile of covered members, along with projected benefits, expenses, and retiree contributions, to estimate total OPEB benefits for future retirees and their dependents over each individual's respective lifetime.

Our projections are based on employee census information and premium rates for the benefits provided by the District. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results are accordingly affected.

The District provided us with a listing of active and retired employees, including age, current plan elected, and dependent status. The data was taken as of July 1, 2023. The following table provides a reconciliation of the census data.

Reconciliation of Census Data	
Initial Unique Members	1,813
Duplicate Records for Different Coverage	(883)
Total Members in Projection	930

We included 313 regular retirees and 617 active employees that were receiving or are eligible for benefits.

Our actuarial model computes a present value of all future net costs (after recognition of retiree contributions) and allocates a portion of that present value to the current fiscal year. The methodology of that allocation is called an "Actuarial Cost Method." GASB 75 requires the use of the Entry Age, Level Percent of Pay method.

For current employees, the Entry Age cost method spreads the actuarial present value of future benefits ("PVB") from the employee's date of hire to the expected retirement date as a level percent of expected salary. The portion of the PVB attributable to the current fiscal year is called the Service Cost under GASB 75. The portion attributable to service prior to the current fiscal year is called the Total OPEB Liability ("TOL") under GASB 75.

USE OF MODELS

A valuation model was used to develop the liabilities for this valuation. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies and is appropriate for performing valuations. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the actuarial methods specified in this report.

Models are also used to estimate underlying per capita claims costs, subsequently utilized as assumption inputs for valuation models used to develop the liabilities for the valuation.

The output from the ProVal software is used as input to an internally developed model that applies applicable methods and policies to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report.

Lewis & Ellis has a review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability, and consistency with prior results.

NOTES TO FINANCIAL STATEMENT

Paragraphs 165 through 171 of Statement 75 describe the information that employers should include in the notes to their financial statements.

We have provided the actuarial information that is required to be disclosed in the Notes to the Financial Statement in Appendix A and Appendix B. We are available to discuss any other aspects of the required disclosures, as needed by the District.

DISCLOSURES AND LIMITATIONS

See Appendix H.

ACTUARIAL CERTIFICATION

This actuarial valuation has been prepared and presented in accordance with the terms of GASB Statements No. 75. I make no representation to the applicability of this report for any purpose other than that for which it was originally provided and accept no responsibility or liability in this regard.

In preparing the results presented in this report, I have relied upon information provided by the District regarding plan provisions and plan participants. I have reviewed this information for reasonableness but have not audited it. The accuracy of the results presented in this letter is dependent upon the accuracy and completeness of the underlying information.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that I believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with my understanding of the provisions of GASB Statement 75.

The determination of present values, cost allocations and future cash flows have been performed in accordance with generally accepted actuarial principles as set forth in the following Actuarial Standards of Practice:

- ASOP No. 6 – Measuring Retiree Group Benefit Obligations
- ASOP No. 21 – Responding to or Assisting Auditors or Examiners in Connection with Financial Statements for All Practice Areas
- ASOP No. 23 – Data Quality
- ASOP No. 41 – Actuarial Communications
- ASOP No. 56 – Modeling

The undersigned actuary is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I believe the contents of this report fully and fairly disclose the actuarial position of the plan. I am available to respond to any questions on the information contained in the results and to provide an explanation or further details as may be appropriate.



Bonnie S. Albritton, FSA, MAAA
Vice President & Principal

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Assumptions and Other Inputs

Actuarial Assumptions: The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date	June 30, 2025
Actuarial Valuation Date:	July 1, 2023
Inflation:	2.40%
Salary Increases, including inflation:	3.00%
Discount Rate:	4.71%
Prior Year Discount Rate:	3.97%
Health Care Cost Trend Rates:	See Appendix E
Retirees' Share of Benefit-Related Costs:	See Appendix F

The discount rate was based on the 6/30/2025 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retirees and disabled retirees were based on the PubG.H-2010 (for non-instructional) and PubT.H-2010 (for instructional/teacher) Retiree and Disabled Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

OPEB Plan - Number of Employees Covered

Inactive employees currently receiving benefits payments	315
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	617
Total	932

Changes in Total OPEB Liability

Balance at 6/30/2024	$5,487,820
Changes for the year:	
Service Cost	404,613
Interest	228,719
Differences between expected and actual experience	(109,173)
Changes in Assumptions/Inputs	(557,070)
Change in Benefit Terms	0
Benefit payments	(262,501)
Administrative Expense	0
Net Changes	($295,412)
Balance at 6/30/2025	$5,192,408

APPENDIX A
NOTES TO FINANCIAL STATEMENT

Sensitivity of the Total OPEB Liability

	1% Decrease	No Change	1% Increase
Discount Rate:	$5,315,004	$5,192,408	$4,456,952
Healthcare Cost Trend Rates:	$4,374,233	$5,192,408	$5,456,575

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

OPEB Expense	
Service Cost	$404,613
Interest on Liabilities	$228,719
Difference between Actual and Expected Experience	($116,923)
Changes in Assumptions/Inputs	($74,155)
Change in Benefit Terms	$0
Total OPEB Expense	**$442,254**

Deferred Outflows and Inflows	Outflows	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	$0	$0
Total Deferred Outflows and Inflows	**$1,349,320**	**$1,688,210**

Amounts reported and deferred outlflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

Year Ended Jun 30:	
2026	($190,851)
2027	($190,851)
2028	($11,315)
2029	$31,649
2030	$31,199
Thereafter	($8,722)

APPENDIX B
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Total OPEB Liabillity and Related Ratios

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total OPEB Liability										
Service Cost	$183,021	$194,167	$199,992	$205,992	$318,130	$269,927	$285,282	$404,613		
Interest	$147,204	$152,903	$158,937	$89,919	$76,086	$149,671	$173,368	$228,719		
Changes of benefit terms	$0	$0	$0	$0	$0	$0	$0	$0		
Diff btwn expected and actual experience	($2,143)	$0	($896,342)	($205,657)	$502,824	($9,102)	($197,214)	($109,173)		
Changes in assumptions or other inputs	$0	$0	($943,902)	$225,069	($640,828)	$165,687	$1,118,165	($557,070)		
Benefit payments	($142,845)	($155,701)	($147,771)	($157,081)	($112,595)	($116,751)	($195,789)	($262,501)		
Net Change in Total OPEB Liability	$185,237	$191,369	($1,629,086)	$158,241	$143,617	$459,433	$1,183,812	($295,412)		
Total OPEB Liability - beginning	**$4,795,198**	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**	**$3,844,576**	**$4,304,008**	**$5,487,820**		
Total OPEB Liability - end	**$4,980,435**	**$5,171,804**	**$3,542,718**	**$3,700,959**	**$3,844,576**	**$4,304,008**	**$5,487,820**	**$5,192,408**		
Covered Employee Payroll	$21,309,863	$21,414,004	$24,873,717	$25,470,686	$23,948,506	$24,523,270	$25,172,500	$25,776,640		
Total OPEB Liability as a percentage of covered employee payroll	23.4%	24.2%	14.2%	14.5%	16.1%	17.6%	21.8%	20.1%		
Covered Employee Payroll	3.00%	3.00%	2.45%	1.92%	3.69%	3.86%	3.97%	4.71%		

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions: Mortality Rates

2018	RP-2014 Employee and Healthy Annuitant Generational with MP-2017
2020	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2019.
2021	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2020.
2022-2024	PubG.H-2010 (general employee) and PubT.H-2010 (teachers) Employee, Retiree, and Disabled Generational with MP-2021.

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO ECONOMIC/DEMOGRAPHIC GAINS/LOSSES

Deferred Outflows of Resources										
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3	8.7	8.7		
Deferred Amount	-	-	-	-	502,824	-	-	-		
2018	-								-	-
2019	-	-							-	-
2020	-	-	-						-	-
2021	-	-	-	-					-	-
2022	-	-	-	-	53,836				53,836	448,988
2023	-	-	-	-	53,836	-			53,836	395,153
2024	-	-	-	-	53,836	-	-		53,836	341,317
2025	-	-	-	-	53,836	-	-	-	53,836	287,482
2026	-	-	-	-	53,836	-	-	-	53,836	233,646
2027	-	-	-	-	53,836	-	-	-	53,836	179,811
2028	-	-	-	-	53,836	-	-	-	53,836	125,975
2029	-	-	-	-	53,836	-	-	-	53,836	72,140
2030	-	-	-	-	53,836	-	-	-	53,836	18,304
2031	-	-	-	-	18,304	-	-	-	18,304	-
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
Total Amount	-	-	-	-	502,824	-	-	-	502,824	

Deferred Inflows of Resources										
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3	8.7	8.7		
Deferred Amount	2,143	-	896,342	205,657	-	9,102	197,214	109,173		
2018	274								274	1,869
2019	274	-							274	1,596
2020	274	-	109,310						109,584	788,354
2021	274	-	109,310	25,111					134,695	859,317
2022	274	-	109,310	25,111	-				134,695	724,623
2023	274	-	109,310	25,111	-	974			135,669	598,055
2024	274	-	109,310	25,111	-	974	22,616		158,285	636,984
2025	227	-	109,310	25,111	-	974	22,616	12,520	170,759	575,399
2026	-	-	109,310	25,111	-	974	22,616	12,520	170,531	404,867
2027	-	-	109,310	25,111	-	974	22,616	12,520	170,531	234,336
2028	-	-	21,862	25,111	-	974	22,616	12,520	83,083	151,252
2029	-	-	-	4,771	-	974	22,616	12,520	40,882	110,371
2030	-	-	-	-	-	974	22,616	12,520	36,111	74,260
2031	-	-	-	-	-	974	22,616	12,520	36,111	38,149
2032	-	-	-	-	-	331	16,284	12,520	29,135	9,014
2033	-	-	-	-	-	-	-	9,014	9,014	-
Total Amount	2,143	-	896,342	205,657	-	9,102	197,214	109,173	1,419,632	

APPENDIX C
SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES DUE TO CHANGES IN ASSUMPTIONS AND INPUTS

Deferred Outflows of Resources										
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3	8.7	8.7		
Deferred Amount	-	-	-	225,069	-	165,687	1,118,165	-		
2018	-								-	-
2019	-	-							-	-
2020	-	-	-						-	-
2021	-	-	-	27,481					27,481	197,588
2022	-	-	-	27,481	-				27,481	170,107
2023	-	-	-	27,481	-	17,740			45,220	290,574
2024	-	-	-	27,481	-	17,740	128,230		173,450	1,235,288
2025	-	-	-	27,481	-	17,740	128,230	-	173,450	1,061,838
2026	-	-	-	27,481	-	17,740	128,230	-	173,450	888,388
2027	-	-	-	27,481	-	17,740	128,230	-	173,450	714,937
2028	-	-	-	27,481	-	17,740	128,230	-	173,450	541,487
2029	-	-	-	5,221	-	17,740	128,230	-	151,191	390,296
2030	-	-	-	-	-	17,740	128,230	-	145,969	244,326
2031	-	-	-	-	-	17,740	128,230	-	145,969	98,357
2032	-	-	-	-	-	6,031	92,326	-	98,357	-
2033	-	-	-	-	-	-	-	-	-	-
Total Amount	-	-	-	225,069	-	165,687	1,118,165	-	1,508,921	

Deferred Inflows of Resources										
Fiscal Year Ending Jun 30	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Total - Sum by Layer**	**Balance Jun 30**
Amortization Period	7.8	7.8	8.2	8.2	9.3	9.3	8.7	8.7		
Deferred Amount	-	-	943,902	-	640,828	-	-	557,070		
2018	-								-	-
2019	-	-							-	-
2020	-	-	115,110						115,110	828,792
2021	-	-	115,110	-					115,110	713,682
2022	-	-	115,110	-	68,611				183,721	1,170,789
2023	-	-	115,110	-	68,611	-			183,721	987,068
2024	-	-	115,110	-	68,611	-	-		183,721	803,347
2025	-	-	115,110	-	68,611	-	-	63,884	247,605	1,112,811
2026	-	-	115,110	-	68,611	-	-	63,884	247,605	865,206
2027	-	-	115,110	-	68,611	-	-	63,884	247,605	617,601
2028	-	-	23,022	-	68,611	-	-	63,884	155,517	462,083
2029	-	-	-	-	68,611	-	-	63,884	132,495	329,588
2030	-	-	-	-	68,611	-	-	63,884	132,495	197,093
2031	-	-	-	-	23,328	-	-	63,884	87,212	109,881
2032	-	-	-	-	-	-	-	63,884	63,884	45,997
2033	-	-	-	-	-	-	-	45,997	45,997	-
Total Amount	-	-	943,902	-	640,828	-	-	557,070	2,141,800	

APPENDIX D
SUMMARY OF PARTICIPANT DATA

Active Members

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 +	
0-24	25	6	-	-	-	-	-	-	-	31
25-29	21	20	5	-	-	-	-	-	-	46
30-34	14	14	12	2	-	-	-	-	-	42
35-39	19	17	16	14	2	-	-	-	-	68
40-44	20	19	15	15	8	4	-	-	-	81
45-49	19	18	13	24	9	5	3	-	-	91
50-54	21	7	16	14	19	12	4	4	-	97
55-59	11	10	7	11	12	8	11	4	-	74
60-64	12	10	2	9	9	5	12	3	1	63
65-69	2	2	2	1	1	1	2	1	1	13
70 & over	1	2	-	1	2	-	-	-	5	11
Total	165	125	88	91	62	35	32	12	7	617

Retirees and Disabled Retirees

Age	Count
<49	-
50-54	4
55-59	15
60-64	48
65-69	76
70-74	74
75-79	58
80+	38
Total	313

Active Statistics

Average Age	46.33
Average Service	13.42
Percentage Male	17.3%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective.

Valuation Date: July 1, 2023

Measurement Date: June 30, 2025

Discount rate: 4.71%

Salary Scale: 3.00%

Claim Costs: Age-adjusted premiums were used for claim costs. An illustration of the claim costs per member per month as of the valuation date (before the application of trend factors) at quinquennial ages is as follows:

Sample Age	FL BlueOptions PPO 5774		FL BlueOptions PPO 5301	
	Male	Female	Male	Female
40	$477.32	$776.65	$410.83	$668.47
45	$622.94	$857.55	$536.17	$738.10
50	$896.38	$1,040.39	$771.53	$895.47
55	$1,249.11	$1,257.20	$1,075.13	$1,082.09
60	$1,687.60	$1,524.18	$1,452.53	$1,311.88
65	$0.00	$0.00	$0.00	$0.00

Sample Age	FL BlueCare HMO 62		FL BlueCare HMO HSA 128/29	
	Male	Female	Male	Female
40	$432.57	$703.85	$329.43	$536.02
45	$564.54	$777.17	$429.93	$591.85
50	$812.36	$942.86	$618.65	$718.04
55	$1,132.02	$1,139.35	$862.10	$867.68
60	$1,529.40	$1,381.30	$1,164.72	$1,051.94
65	$0.00	$0.00	$0.00	$0.00

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Claim Cost Trend: Trend rates assumed for the medical and dental premium rates are as follows. The first three years of rates are based on actual premium increases for the year following the valuation date.

Projection Year	Medical Trend				Life Contribution Trend
	BlueOption 05774	BlueOption 05301	BlueCare HMO 62	BlueCare HSA	
1	10.19%	10.19%	10.19%	10.19%	-5.26%
2	-5.18%	6.03%	12.18%	-0.59%	0.00%
3	1.78%	5.75%	7.59%	3.52%	0.00%
4	5.75%	5.50%	5.75%	5.75%	1.00%
5	5.50%	5.25%	5.50%	5.50%	1.00%
6	5.25%	5.00%	5.25%	5.25%	1.00%
7	5.00%	5.00%	5.00%	5.00%	1.00%
8+	5.00%	5.00%	5.00%	5.00%	1.00%

Life Insurance Claims: Based on the retiree and disabled retiree mortality.

Contribution Rates: The retiree contribution rates are shown in Appendix F. Medical rates are assumed to increase at the same rate as claims. Life insurance premiums are assumed to increase 1% per year with the exception of the first two projection years which are based on actual rate changes.

Employee Turnover: Employee turnover rates are the FRS Regular Withdrawal Rate and are included in the table at the end of Appendix E.

Retirement Rates: Retirement rates are the FRS K-12 School Instructional rates. DROP employees are assumed to retire after 5 years of entering DROP.

Disability Rates: Disability rates are the FRS Non-Special Risk Class rates and are included in the table at the end of Appendix E.

Mortality

Pre-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Employee Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Post-Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

Disabled Retirement: PubG.H-2010 (for Non-Instructional Employees) or PubT.H-2010 (for Instructional/Teachers) Disabled Retiree Mortality Tables, generational mortality improvement with Projection Scale MP-2021.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retiree Participation

Current Retirees: Retirees are assumed to remain in the medical plan elected until age 65 when coverage terminates.

Retirees are assumed to continue life insurance benefits for life.

Future Retirees: 35% of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

100% of future eligible disabled retirees are assumed to participate in the plan at until Medicare-eligibility, which is assumed to occur two years following disablement.

Medical coverage terminates at age 65. Of those that elect coverage, we assumed the following:

BlueOptions 05774:	10%
BlueOptions 05301:	30%
BlueCare 65:	15%
BlueCare HSA 128/29:	45%

85% of eligible future retirees are assumed to continue life insurance benefits for life.

Dependent Status

Current Retirees: Current status is assumed to persist to the earlier of the retiree's age 65 or the spouse's age 65.

Future Retirees: 20% of future healthy retirees and 8% of future disabled retirees are assumed to have covered spouses. No dependent children are assumed to be covered. Wives are assumed to be three years younger.

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Employee Turnover Rates

Years of	Male						Female					
Service	<25	25-29	30-34	35-44	45-54	55+	<25	25-29	30-34	35-44	45-54	55+
0	24.30%	22.50%	20.70%	19.80%	18.90%	24.30%	25.20%	25.20%	24.30%	23.40%	22.50%	27.00%
1	17.10%	15.30%	13.50%	12.15%	11.25%	11.25%	16.20%	15.30%	14.40%	13.50%	11.25%	11.25%
2	15.75%	12.15%	10.80%	9.45%	8.55%	8.10%	14.40%	12.15%	11.25%	10.35%	9.00%	9.00%
3	14.40%	10.35%	9.00%	8.10%	7.02%	7.02%	14.40%	10.35%	9.45%	8.55%	8.10%	8.10%
4	13.95%	9.00%	7.65%	7.20%	5.85%	5.85%	14.40%	9.00%	8.10%	7.20%	6.75%	6.75%
5	9.45%	8.10%	7.65%	6.75%	5.40%	5.40%	11.70%	7.20%	7.20%	6.75%	6.75%	6.75%
6	9.45%	7.65%	6.75%	5.85%	5.40%	5.40%	10.80%	7.20%	7.20%	6.75%	6.75%	6.75%
7	7.20%	7.20%	5.85%	5.40%	4.50%	4.50%	6.75%	6.75%	6.75%	5.85%	5.85%	5.85%
8	4.95%	4.95%	4.50%	4.95%	4.50%	3.60%	5.40%	5.40%	5.40%	4.95%	4.95%	4.95%
9	4.50%	4.50%	4.50%	4.05%	3.60%	3.60%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
10	3.60%	3.60%	3.60%	3.60%	3.60%	2.70%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
11	3.15%	3.15%	2.70%	3.15%	3.15%	2.70%	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
12	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
13	2.70%	2.70%	2.70%	2.70%	2.70%	2.25%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
14	2.25%	2.25%	1.35%	2.25%	2.25%	2.25%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
15	2.25%	2.25%	1.35%	1.80%	2.25%	2.25%	2.70%	2.70%	2.70%	2.52%	2.52%	2.52%
16	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.70%	2.70%	2.70%	2.25%	2.25%	2.25%
17	1.80%	1.80%	1.35%	1.80%	1.80%	1.80%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
18	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
19	1.80%	1.80%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
20	1.35%	1.35%	1.35%	0.90%	1.35%	1.35%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
21	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
22	1.17%	1.17%	1.17%	0.90%	1.17%	1.17%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
23	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
24	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	1.17%	1.17%	1.17%	1.17%	1.17%	1.17%
25	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
26	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
27	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
28	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
29	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
30	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Retirement Rates

Tier I - Hired Prior to 7/1/2011

	DROP Entry		Retirement	
Age	Male	Female	Male	Female
48	4.0%	4.0%	4.0%	4.0%
49	4.0%	4.0%	4.0%	4.0%
50	4.0%	4.0%	4.0%	4.0%
51	4.5%	4.5%	4.0%	4.0%
52	4.5%	4.5%	4.0%	4.0%
53	4.5%	5.5%	4.0%	4.0%
54	4.5%	5.5%	4.0%	4.0%
55	6.0%	8.0%	5.0%	4.0%
56	7.0%	8.0%	5.0%	4.0%
57	8.5%	10.5%	5.0%	5.0%
58	8.5%	10.5%	6.0%	5.0%
59	9.5%	10.5%	6.0%	6.0%
60	9.5%	13.5%	6.0%	7.0%
61	14.0%	16.0%	10.0%	10.0%
62	19.0%	26.0%	12.0%	13.0%
63	6.0%	8.0%	9.0%	9.0%
64	5.0%	5.0%	11.0%	11.0%
65	3.0%	5.0%	15.0%	18.0%
66	3.0%	3.0%	17.5%	20.0%
67	3.0%	3.0%	17.5%	20.0%
68	3.0%	3.0%	17.5%	20.0%
69	3.0%	3.0%	17.5%	20.0%
70	3.0%	3.0%	17.5%	20.0%
71	3.0%	3.0%	17.5%	20.0%
72	3.0%	3.0%	17.5%	20.0%
73	3.0%	3.0%	17.5%	20.0%
74	3.0%	3.0%	17.5%	20.0%
75	3.0%	3.0%	17.5%	20.0%
76	3.0%	3.0%	17.5%	20.0%
77	3.0%	3.0%	17.5%	20.0%
78	3.0%	3.0%	17.5%	20.0%
79	3.0%	3.0%	17.5%	20.0%
80	0.0%	0.0%	100.0%	100.0%

Tier II - Hired On or After 7/1/2011

DROP Entry		Retirement	
Male	Female	Male	Female
0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
4.0%	4.0%	4.0%	4.0%
4.5%	4.5%	4.0%	4.0%
4.5%	4.5%	4.0%	4.0%
4.5%	5.5%	4.0%	4.0%
4.5%	5.5%	4.0%	4.0%
6.0%	8.0%	5.0%	4.0%
7.0%	8.0%	5.0%	4.0%
8.5%	10.5%	5.0%	5.0%
8.5%	10.5%	6.0%	5.0%
9.5%	10.5%	6.0%	6.0%
9.5%	13.5%	6.0%	7.0%
14.0%	16.0%	10.0%	10.0%
14.0%	16.0%	10.0%	10.0%
14.0%	16.0%	10.0%	10.0%
14.0%	16.0%	10.0%	10.0%
14.0%	16.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%
3.0%	3.0%	17.5%	20.0%

APPENDIX E
ACTUARIAL METHODS AND ASSUMPTIONS

Disability Rates

Age	Line of Duty	Non-Line of Duty
20-35	0.000%	0.000%
36	0.000%	0.020%
37	0.000%	0.020%
38	0.000%	0.020%
39	0.000%	0.020%
40	0.000%	0.020%
41	0.001%	0.030%
42	0.001%	0.030%
43	0.001%	0.030%
44	0.001%	0.030%
45	0.001%	0.040%
46	0.001%	0.040%
47	0.002%	0.080%
48	0.002%	0.080%
49	0.002%	0.080%
50	0.002%	0.080%
51	0.004%	0.130%
52	0.004%	0.130%
53	0.004%	0.130%
54	0.004%	0.130%
55	0.005%	0.160%
56	0.005%	0.170%
57	0.006%	0.190%
58	0.006%	0.190%
59	0.007%	0.230%
60	0.006%	0.210%
61	0.006%	0.200%
62	0.003%	0.110%
63	0.002%	0.080%
64+	0.001%	0.040%

APPENDIX F
SUMMARY OF PLAN PROVISIONS

The following section describes our understanding of the "substantive plan" upon which the valuation was based.

Eligibility for Retiree: Employees are eligible for retiree health benefits upon early, disabled, or normal retirement under the Florida Retirement System. The person must enroll immediately upon retirement from active employment.

Normal Retirement

- Age 62 with 6 years of service (hired prior to 7/1/2011)
- Age 65 with 10 years of service (hired on or after 7/1/2011)
- Any age with 30 years of service (hired prior to 7/1/2011)
- Any age with 33 years of service (hired on or after 7/1/2011)

Early Retirement

- Any age with 6 years of service (hired prior to 7/1/2011)
- Any age with 8 years of service (hired on or after 7/1/2011)

Disability Retirement

- Any age/service for Line-of-Duty disability
- Any age with 6 years of service for Non-Duty (hired prior to 7/1/2011)
- Any age with 8 years of service for Non-Duty (hired on or after 7/1/2011)

Dependent Eligibility: The spouse and dependents of the retiree are eligible to continue medical coverage to the earlier of age 65 and the retiree's age 65. After the death of the retiree, coverage ends.

Medical Benefits: Retirees may continue to participate in one of three PPO plans or HMO High-Deductible plan until age 65.

Dental Benefits: Retirees are eligible to continue dental coverage.

Life Insurance: Retirees are eligible to continue $10,000 of life insurance coverage. The benefits reduce to $5,000 at age 70.

Retiree Contributions: Monthly medical retiree contributions are as follows:

Coverage Tier	Effective 10/1/2023			
	PPO 5774	PPO 5774	PPO 5774	PPO 5774
Single	$962.20	$828.16	$871.98	$664.06
Employee + Spouse	$1,733.64	$1,492.12	$1,571.04	$1,196.38
Employee + Child	$1,578.70	$1,358.78	$1,430.64	$1,089.52
Family	$2,288.30	$1,969.50	$2,073.70	$1,579.22

APPENDIX F
SUMMARY OF PLAN PROVISIONS

Retiree Contributions: Monthly medical retiree contributions are as follows:

Coverage Tier	Effective 10/1/2024			
	PPO 5774	PPO 5774	PPO 5774	PPO 5774
Single	$1,053.62	$906.84	$954.82	$727.16
Employee + Spouse	$1,898.34	$1,633.88	$1,720.30	$1,310.04
Employee + Child	$1,728.68	$1,487.86	$1,566.56	$1,193.02
Family	$2,505.70	$2,156.60	$2,270.70	$1,729.26

Coverage Tier	Effective 10/1/2025		
	PPO 3566	HMO 62	HMO HSA
Single	$951.98	$1,078.96	$700.50
Employee + Spouse	$1,715.20	$1,943.94	$1,262.02
Employee + Child	$1,561.92	$1,770.22	$1,149.30
Family	$2,263.94	$2,565.90	$1,665.86

Retirees are required to pay the full dental premium.

Monthly life insurance contributions are as follows.

Life Insurance	Effective 10/1/2022	Effective 10/1/2023	Effective 10/1/2024
Under age 70	$3.30	$2.70	$2.70
Age 70 and Over	$1.65	$1.35	$1.35

District Direct Subsidy: There are some grandfathered retirees that receive a direct subsidy from the District for health or life insurance coverage. The subsidy is a flat amount and does not increase.

Years of Service	Retiree Only	Retiree & Spouse
10 up to 19	$169.81	$169.81
20 up to 24	$184.07	$184.07
25 up to 29	$198.32	$198.32
30+	$212.56	$212.56

APPENDIX G
GLOSSARY OF TERMS

Actuarial Present Value of Future Benefits (PVB):	The value of all benefits expected to be paid by the employer, net of expected retiree contributions, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Actuarial Accrued Liability (AAL):	The liability for past service, as determined by an Actuarial Cost Method.
Actuarial Cost Method:	A procedure for determining the Actuarial Present Value of benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost (NC) and an Actuarial Accrued Liability (AAL)
Entry Age Normal Actuarial Cost Method:	A method under which the Actuarial Present Value (PVB) of the Projected Benefits of each individual included in the Actuarial Valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s).
Net OPEB Liability:	The positive excess of the Actuarial Accrued Liability over the assets on the measurement date.
OPEB Expense:	The amount of expense recognized by the employer during the fiscal year. Equals the change to the OPEB liability during the measurement period, with adjustment for deferral of experience and investment gains or losses.
Pay-as-You-Go:	A method of financing an OPEB plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
Service Cost:	The portion of the Actuarial Present Value (PVB) which is allocated to a valuation year by the Actuarial Cost Method. Also referred to as Normal Cost.
Total OPEB Liability (TOL):	The Actuarial Accrued Liability on the measurement date.

APPENDIX H
ASOP 41 DISCLOSURES

The Actuarial Standards Board (ASB), vested by the U.S.-based actuarial organizations[1], promulgates actuarial standards of practice (ASOPs) for use by actuaries when providing professional services in the United States. Each of these organizations requires its members, through its Code of Professional Conduct[2], to observe the ASOPs of the ASB when practicing in the United States.

The ASOPs are not narrowly prescriptive and neither dictate a single approach nor mandate a particular outcome. ASOPs are intended to provide actuaries with a framework for performing professional assignments and to offer guidance on relevant issues, recommended practices, documentation, and disclosure. Each ASOP articulates a process of analysis, documentation, and disclosure that, in the ASB's judgment, constitutes appropriate practice within the scope and purpose of the ASOP.

ASOP 41 provides guidance to actuaries with respect to actuarial communications and requires certain disclosures which are contained in this Appendix.

Identification of the Responsible Actuary

The responsible actuary is Bonnie S. Albritton, FSA, MAAA, Vice President and Principal of Lewis & Ellis, LLC. This actuary is available to provide supplementary information and explanation.

Identification of Actuarial Documents

The date of this document is August 14, 2025, its subject is the Baker County District School Board's GASB 75 OPEB liabilities, and the document version identification is Version #1 (8/14/2025 12:05 PM).

Disclosures in Actuarial Reports

- The contents of this report are intended for the use of the officers, employees, and elected officials of the District and the District's appointed auditor. The District may distribute this report to those parties that have a legal right to require the District to provide it, in which case it will be provided in its entirety including all assumptions, caveats, and limitations. In addition, we request that the District notify Lewis & Ellis, LLC. to whom it was distributed.
- The purpose of this engagement was to provide the District with analysis of the GASB 75 OPEB liabilities.
- The responsible actuary identified above is qualified as specified in the *Qualification Standards* of the American Academy of Actuaries.
- Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

[1] The American Academy of Actuaries (Academy), the American Society of Pension Professionals and Actuaries, the Casualty Actuarial Society, the Conference of Consulting Actuaries, and the Society of Actuaries.
[2] These organizations adopted identical *Codes of Professional Conduct* effective January 1, 2001

APPENDIX H
ASOP 41 DISCLOSURES

- Actuarial computations under GASB 75 are for purposes of fulfilling financial accounting requirements of the District. Determinations for purposes other than meeting these financial accounting requirements may be significantly different from the results contained in this report. These communications should not be relied upon for any other purpose.
- The Baker County District School Board has agreed to pay Lewis & Ellis, LLC a fee for preparing this report. Other than with regard to that contract, we are financially and organizationally independent from the District and any entity or individual related to the District. There is nothing in our relationship with the District that would impair or seem to impair the objectivity of our work.
- The District provided the employee/retiree data, premium rates and other information used to prepare our report. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results may be accordingly affected.
- The date through which data or other information has been considered in developing the findings included in this report is June 30, 2025.
- We are not aware of any subsequent events that may have a material effect on the actuarial findings.
- The various documents comprising the actuarial report are contained within the document to which these disclosures are attached.

Actuarial Findings

The actuarial findings of the report can be found in the report to which these disclosures are attached.

Methods, Procedures, Assumptions, and Data

The methods, procedures, assumptions, and data used by the actuary can be found in the report to which these disclosures are attached.

Assumptions or Methods Prescribed by Law

While not legally binding, our determinations were made in accordance with our understanding of Statement No. 75 of the Governmental Accounting Standards Board. Actuarial computations under GASB 75 are for purposes of fulfilling employer accounting requirements. Determinations for purposes other than meeting such requirements may be significantly different from these results. Accordingly, additional determinations may be needed for other purposes.

Responsibility for Assumptions and Methods

The actuary does not disclaim responsibility for any material assumption(s) or method(s).

Deviation from the Guidance of an ASOP

The actuary has not deviated materially from the guidance set forth in an applicable ASOP.

AGENDA ITEM NO. 9.10

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Steve Cannon - (259-0432)
ITEM TYPE:	Safety
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the 2025-2026 Schools and District Florida Safe Schools Assessment Tool (FSSAT) and District Best Practices Assessment Completion, Findings, and Recommendations.

ATTACHMENTS:
09.08.2025 Approval of the Findings and Recommendations of the SSRA_S.Cannon.pdf

BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

School Safety and Auxiliary Services
270 East Jonathan Street
Macclenny, FL 32063
(904) 259-3931
www.bakerk12.org

Wyatt Milton, Superintendent

August 27, 2025

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

Superintendent Milton,

The purpose of this letter is to request board approval for the findings and recommendations of the School Security Risk Assessments (SSRA) that are listed in the 2025-2026 Florida Safe Schools Assessment Tool (FSSAT) at the Baker County School Board meeting on September 8, 2025. State law requires that the Board be publicly notified of the completion of these assessments and receive a report the identifies safety needs and a plan to remedy those needs. This assessment contains sensitive information related to the safety and security in our schools, therefore is exempt from public disclosure.

Sincerely,

Steve Cannon
Director of School Safety & Auxiliary Services
Baker County School District

AGENDA ITEM NO. 9.11

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Budget

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

SUBJECT: Approval of the 2025-2026 Final Required Local Effort as 3.0770 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 9.12

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Budget
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the 2025-2026 Final Basic Discretionary Operating as .748 Millages.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

p3 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

z
z ESE 139

end

AGENDA ITEM NO. 9.13

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Budget
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the 2025-2026 Final Basic Discretionary Capital Outlay Millage as 1.5000.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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z ESE 139

end

AGENDA ITEM NO. 9.14

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Budget

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

SUBJECT: Approval of the 2025-2026 Final Total Millages as 5.3250.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

p7 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p11 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p20 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 9.15

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Budget

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

SUBJECT: Approval of the 2025-2026 Final Budget.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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p8 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p25 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

z
z ESE 139

end

AGENDA ITEM NO. 9.16

Item Cover Page

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

DATE: September 8, 2025

SUBMITTED BY: Teri Ambrose - (259-0418)

ITEM TYPE: Budget

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

SUBJECT: Approval of the 2025-2026 Final Budget Resolution.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser	1,817,564,160.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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p4 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

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end

AGENDA ITEM NO. 9.17

Item Cover Page

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

DATE:	September 8, 2025
SUBMITTED BY:	Teri Ambrose - (259-0418)
ITEM TYPE:	Budget
AGENDA SECTION:	**APPROVAL OF ITEMS FOR ACTION**
SUBJECT:	Approval of the 2025-2026 Resolution Determining Revenues and Millages Levied.

ATTACHMENTS:
09.08.2025 Approval of Final Budget & Resolution_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: August 22, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2025-2026 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2025-2025 millage rates, the 2025-2026 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

Final Budget Resolution 2025-2026

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of $70,256,334.63 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

_____

Chairman

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF **BAKER** COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, **2025**, AND ENDING JUNE 30, **2026**.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Required Local Effort	$ 5,368,940	3.0770 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,368,940	3.0770 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Discretionary Operating	$ 1,305,157	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 1,817,564,160	Local Capital Improvement	$ 2,617,293	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.98 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, **JOHN WYATT MILTON** , superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of **BAKER** County, Florida, on **SEPTEMBER 8, 2025**.

Signature of District School Superintendent

Date of Signature

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

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

Select District: BAKER
Select Year Ended June 30: 2026

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

A. Certified Taxable Value of Property in County by Property Appraiser			1,817,564,160.00
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0770		3.0770
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3250		5.3250

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p2 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 **Page 2**

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	125,000.00
National Forest Funds	3255	50,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	29,724,688.00
Workforce Development	3315	319,369.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	225,000.00
State Forest Funds	3342	30,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,304,811.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,675,000.00
Total State	3300	36,798,868.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	6,894,097.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	25,000.00
Investment Income	3430	100,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	310,000.00
School-Age Child Care Fees	3473	315,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	450,000.00
Total Local	3400	8,127,597.00
TOTAL ESTIMATED REVENUES		45,186,465.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	6,466,700.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,653,165.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,628,589.17	16,030,240.02	5,118,091.88	782,918.34	155.27	2,029,384.11	2,048,341.04	619,458.51
Student Support Services	6100	2,867,312.32	2,137,069.94	635,370.80	46,238.59		22,937.87		25,695.12
Instructional Media Services	6200	644,275.64	450,986.00	151,402.50	198.27		2,874.11	33,814.76	5,000.00
Instruction and Curriculum Development Services	6300	661,967.01	492,200.00	163,521.01	5,296.00		450.00		500.00
Instructional Staff Training Services	6400	136,113.89	75,643.38	22,710.51	34,160.00		3,600.00		
Instruction-Related Technology	6500	339,200.00	237,800.00	78,500.00	22,900.00				
Board	7100	450,250.00	169,800.00	191,200.00	60,500.00		750.00		28,000.00
General Administration	7200	436,418.45	222,250.00	139,650.00	31,600.00		12,200.00		30,718.45
School Administration	7300	2,458,404.43	1,877,097.00	547,331.82	5,384.44		27,813.09	778.08	
Facilities Acquisition and Construction	7400	72,994.00						72,994.00	
Fiscal Services	7500	836,450.00	594,000.00	188,700.00	48,000.00		3,750.00		2,000.00
Food Service	7600	586,119.69	213,000.00	86,950.00	103,404.00		165,115.69		17,650.00
Central Services	7700	2,465,601.09	1,508,900.00	441,200.00	38,600.00	231,500.00	119,501.09		125,900.00
Student Transportation Services	7800	5,836,534.99	1,693,575.00	609,872.50	2,030,237.49	1,102,200.00	143,860.00	6,390.00	250,400.00
Operation of Plant	7900	1,087,500.00	497,375.00	140,425.00	234,950.00		198,838.01	15,911.99	
Maintenance of Plant	8100	724,560.05	186,575.00	56,315.00	456,187.05		5,000.00	19,833.00	650.00
Administrative Technology Services	8200	347,869.36	150,000.00	39,200.00			47,669.36		111,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		46,580,160.09	26,536,511.34	8,610,441.02	3,900,574.18	1,333,855.27	2,783,743.33	2,198,062.87	1,216,972.08
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710	145,000.00							
Restricted Fund Balance, June 30, 2026	2720	757,000.00							
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	810,000.00							
Unassigned Fund Balance, June 30, 2026	2750	3,361,005.13							
TOTAL ENDING FUND BALANCE	2700	5,073,005.13							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,653,165.22							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,098,950.00
USDA-Donated Commodities	3265	275,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,373,950.00
STATE:		
School Breakfast Supplement	3337	10,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
LOCAL:		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	15,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	28,000.00
TOTAL ESTIMATED REVENUES		3,426,950.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	1,419,809.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,846,759.76

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p5 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,128,500.00
Employee Benefits	200	406,800.00
Purchased Services	300	125,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,804,500.00
Capital Outlay	600	321,000.00
Other	700	162,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,960,950.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	885,809.76
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	885,809.76
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,846,759.76

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p6 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,883.46
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	163,060.13
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,266.54
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,168,180.62
Elementary and Secondary Education Act, Title I	3240	1,319,233.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	150,122.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	443,128.91
Total Federal Through State And Local	3200	3,661,874.93
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,661,874.93
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,661,874.93

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,790,802.49	1,028,930.28	338,818.74	166,134.30		156,542.04	53,058.64	47,318.49
Student Support Services	6100	791,051.48	520,526.62	235,848.42	14,656.79		15,537.65	3,682.00	800.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	364,509.99	229,496.86	99,635.13	28,840.00		2,788.00	1,750.00	2,000.00
Instructional Staff Training Services	6400	461,752.96	263,388.51	76,890.43	17,557.40		16,536.96		87,379.66
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	181,287.01							181,287.01
School Administration	7300	19,688.00			16,143.00		2,915.00		630.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	18,977.00	364.00	113.00	10,500.00				8,000.00
Student Transportation Services	7800	33,806.00	17,395.00	13,500.00		500.00			2,411.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,661,874.93	2,060,101.27	764,805.72	253,831.49	500.00	194,319.65	58,490.64	329,826.16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,661,874.93							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p10 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p12 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p13 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued) **Page 13**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p14 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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p15 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) **Page 15**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p16 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) **Page 17**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued) **Page 19**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	7,500.00
Gifts, Grants and Bequests	3440	1,410,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,418,000.00
TOTAL ESTIMATED REVENUES	3000	1,418,000.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	954,169.24
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,372,169.24

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) **Page 21**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,516,197.28					1,516,197.28		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,516,197.28					1,516,197.28		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740	855,971.96							
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	855,971.96							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,372,169.24							

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p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS **Page 22**

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2025	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	250,000.00				250,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	414,500.00				250,000.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,617,292.00							2,617,292.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	85,000.00									85,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,702,292.00							2,617,292.00		85,000.00	
TOTAL ESTIMATED REVENUES		3,116,792.00				250,000.00		164,500.00	2,617,292.00		85,000.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2025	2800	3,096,509.55				804.94		364,498.67	1,812,347.26		918,858.68	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) **Page 25**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,213,301.55				250,804.94		528,998.67	4,429,639.26		1,003,858.68	

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p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

ESE 139

p27 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) **Page 27**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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p28 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XV. ENTERPRISE FUNDS** **Page 28**

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

z
z ESE 139

p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2026**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	380,000.00	380,000.00						
Other Operating Revenues	3489								
Total Operating Revenues		380,000.00	380,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00	5,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00	5,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	1,124,063.93	1,124,063.93						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,509,063.93	1,509,063.93						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	405,000.00	405,000.00						
Total Operating Expenses		405,000.00	405,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	1,104,063.93	1,104,063.93						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,509,063.93	1,509,063.93						

z
z ESE 139

end

AGENDA ITEM NO. 9.18

Item Cover Page

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

DATE: September 8, 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.

ATTACHMENTS:
09.08.2025 Approval of 2024-2025 AFR_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: August 22, 2025

TO: Wyatt Milton, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services

RE: 2024-2025 ANNUAL FINANCIAL REPORT

Please request Board approval of the 2024-2025 Annual Financial Report for the 2024-2025 fiscal year.

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

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF BAKER COUNTY
For the Fiscal Year Ended June 30, 2025

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

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The Report of Financial Data to the Commissioner of Education (ESE 348) 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 8, 2025.

_____ _____
Signature of District School Superintendent Signature Date

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DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 1
Fund 100

Select District: BAKER
Select Year Ended June 30: 2025

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	30,266.30
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	30,266.30
Federal Through State and Local:		
Medicaid	3202	171,700.77
National Forest Funds	3255	55,587.79
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	901.00
Total Federal Through State and Local	3200	228,189.56
State:		
Florida Education Finance Program (FEFP)	3310	29,930,055.00
Workforce Development	3315	256,748.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	9,612.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,477.25
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	255,500.00
State Forest Funds	3342	26,648.49
State License Tax	3343	18,548.68
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	4,383,634.00
Florida School Recognition Funds	3361	150,191.00
Voluntary Prekindergarten Program	3371	457,033.37
Preschool Projects	3372	58,128.56
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	380,198.87
Total State	3300	35,928,775.22
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	6,507,919.63
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	34,653.54
Interest on Investments	3431	115,541.51
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	24,990.00
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	5,155.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	5,682.85
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	131.90
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	3,859.68
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	317,915.68
School-Age Child Care Fees	3473	325,567.71
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	1,874.77
Receipt of Federal Indirect Cost Rate	3494	187,690.62
Other Miscellaneous Local Sources	3495	252,005.20
Refunds of Prior Year's Expenditures	3497	22,040.07
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	97,329.03
Total Local	3400	7,902,357.19
Total Revenues	3000	44,089,588.27

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DISTRICT SCHOOL BOARD OF BAKER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	18,238,909.87	6,060,714.10	654,807.26	3,056.02	824,871.11	86,178.28	1,213,805.24	27,082,341.88
Student Support Services	6100	2,070,594.97	697,473.17	119,017.87		19,998.73		3,655.56	2,910,740.30
Instructional Media Services	6200	441,048.65	171,887.16			1,858.68	15,751.54	8,462.27	639,008.30
Instruction and Curriculum Development Services	6300	523,773.98	197,013.80	3,101.55		773.83		106.89	724,770.05
Instructional Staff Training Services	6400	139,442.12	43,865.50	32,419.40		947.90		1,044.92	217,719.84
Instruction-Related Technology	6500	235,789.64	83,509.36	20,391.47					339,690.47
Board	7100	165,709.07	174,138.65	70,909.87		209.12		27,004.25	437,970.96
General Administration	7200	218,209.79	128,905.42	32,306.23		2,402.95		22,747.07	404,571.46
School Administration	7300	1,835,375.61	566,215.96	4,709.78		13,701.99		1,312.12	2,421,315.46
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	644,718.54	226,581.41	36,354.26		3,630.30		2,159.02	913,443.53
Food Services	7600	2,175.70	9,854.00						12,029.70
Central Services	7700	255,358.91	123,452.42	107,130.75		48,515.68	109.57	11,305.10	545,872.43
Student Transportation Services	7800	1,509,619.97	496,502.30	43,055.75	237,136.32	106,139.11		229,426.90	2,621,880.35
Operation of Plant	7900	1,720,678.02	654,834.78	1,024,511.99	1,111,165.52	176,748.66		360,810.30	5,048,749.27
Maintenance of Plant	8100	494,100.06	199,275.03	248,191.75		211,742.74		1,400.00	1,154,709.58
Administrative Technology Services	8200	185,066.82	62,263.13	214,601.67		5,453.10	2,876.44	1,300.00	471,561.16
Community Services	9100	128,958.36	39,089.01			32,387.92		90,123.54	290,558.83
Capital Outlay:									
Facilities Acquisition and Construction	7420						108,708.59		108,708.59
Other Capital Outlay	9300						100,298.26		100,298.26
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		28,809,530.08	9,935,575.20	2,611,509.60	1,351,357.86	1,449,381.82	313,922.68	1,974,663.18	46,445,940.42
Excess (Deficiency) of Revenues Over Expenditures									(2,356,352.15)

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	3,968.22
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,531,489.15
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,531,489.15
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,535,457.37
Net Change In Fund Balance		179,105.22
Fund Balance, July 1, 2024	2800	6,287,595.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	150,228.26
Restricted Fund Balance	2720	1,722,297.83
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,080,941.31
Unassigned Fund Balance	2750	3,513,232.82
Total Fund Balances, June 30, 2025	2700	6,466,700.22

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2025

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	2,175,974.10
School Breakfast Reimbursement	3262	680,567.11
Afterschool Snack Reimbursement	3263	23,204.17
Child Care Food Program	3264	
USDA-Donated Commodities	3265	281,123.89
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	64,713.21
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	626.93
Total Federal Through State and Local	3200	3,226,209.41
State:		
School Breakfast Supplement	3337	15,860.00
School Lunch Supplement	3338	19,348.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	35,208.00
Local:		
Interest on Investments	3431	12,030.68
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	17,609.70
Student and Adult á la Carte Fees	3454	379.15
Student Snacks	3455	460.30
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,047.01
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	33,526.84
Total Revenues	3000	3,294,944.25

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2025

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,037,512.94
Employee Benefits	200	372,663.96
Purchased Services	300	99,500.62
Energy Services	400	11,832.84
Materials and Supplies	500	1,948,767.02
Capital Outlay	600	
Other	700	150,099.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		3,620,376.38
Excess (Deficiency) of Revenues Over Expenditures		(325,432.13)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(325,432.13)
Fund Balance, July 1, 2024	2800	1,745,241.89
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,419,809.76
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	1,419,809.76

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

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	110,636.75
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,257,095.48
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	242,813.87
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,433,051.23
Teacher and Principal Training and Recruiting - Title II, Part A	3225	248,385.86
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	390,555.77
Total Federal Through State and Local	3200	3,682,538.96
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	3,682,538.96

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2025

Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	1,215,087.73	355,181.42	137,643.08		143,152.92	57,859.08	82,741.57	1,991,665.80
Student Support Services	6100	311,367.19	94,116.62	63,352.81		10,291.81		500.00	479,628.43
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	326,745.83	83,233.74	25,310.32		926.17	75.99	1,058.40	437,350.45
Instructional Staff Training Services	6400	308,374.01	82,608.63	27,384.00		1,644.90		11,614.09	431,625.63
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							164,087.27	164,087.27
School Administration	7300			3,867.00					3,867.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	3,064.46	660.63	20,163.97				5,519.15	29,408.21
Student Transportation Services	7800	38,447.89	12,252.93		15,000.00				65,700.82
Operation of Plant	7900					6,302.92			6,302.92
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						72,902.43		72,902.43
Total Expenditures		2,203,087.11	628,053.97	277,721.18	15,000.00	162,318.72	130,837.50	265,520.48	3,682,538.96
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2025

Exhibit K-4

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REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271					1,865,318.29	7,029.34	1,872,347.63
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	1,865,318.29	7,029.34	1,872,347.63
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	1,865,318.29	7,029.34	1,872,347.63

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2025

Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	131,054.96	28,659.73	114,709.73		311,632.99	133,217.56	1,617.00	720,891.97
Student Support Services	6100	25,660.00	5,969.01	25,135.62					56,764.63
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	3,241.48	717.29	7,380.00					11,338.77
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							12,981.49	12,981.49
School Administration	7300	3,195.57	811.34						4,006.91
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	13,397.50	2,688.16		22,028.00				38,113.66
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						378,810.67		378,810.67
Other Capital Outlay	9300						642,410.19		642,410.19
Total Expenditures		176,549.51	38,845.53	147,225.35	22,028.00	311,632.99	1,154,438.42	14,598.49	1,865,318.29
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2025

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					500.00		110.00	610.00
Student Support Services	6100					299.46		300.00	599.46
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	566.15	128.60					3,592.80	4,287.55
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							334.73	334.73
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							1,197.60	1,197.60
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		566.15	128.60	0.00	0.00	799.46	0.00	5,535.13	7,029.34
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

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

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	9,903.87
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,419,570.43
Total Local	3400	1,429,474.30
Total Revenues	3000	1,429,474.30

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					1,516,197.28			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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	1,516,197.28	0.00	0.00	1,516,197.28
Excess (Deficiency) of Revenues over Expenditures									(86,722.98)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(86,722.98)
Fund Balance, July 1, 2024	2800	1,040,892.22
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	954,169.24
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	954,169.24

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

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Dues and Fees	730								0.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2024	2800								0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

p17 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2025

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						162,672.75					162,672.75
Interest on Undistributed CO&DS	3325						5,994.76					5,994.76
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									42,000.00		42,000.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	168,667.51	0.00	0.00	42,000.00	0.00	210,667.51
Local:												
District Local Capital Improvement Tax	3413							2,553,975.95				2,553,975.95
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				565.43		3,942.30	42,245.72		5,503.96		52,257.41
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							337.13				337.13
Impact Fees	3496									448,763.93		448,763.93
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	565.43	0.00	3,942.30	2,596,558.80	0.00	454,267.89	0.00	3,055,334.42
Total Revenues	3000	0.00	0.00	0.00	565.43	0.00	172,609.81	2,596,558.80	0.00	496,267.89	0.00	3,266,001.93
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							183,971.87				183,971.87
Motor Vehicles (Including Buses)	650							72,127.00				72,127.00
Land	660											0.00
Improvements Other Than Buildings	670						46,835.00	498,412.12				545,247.12
Remodeling and Renovations	680							577,900.69		28,290.53		606,191.22
Computer Software	690							242,309.24				242,309.24
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710				613,934.17							613,934.17
Interest	720											0.00
Dues and Fees	730						182.36					182.36
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	613,934.17	0.00	47,017.36	1,574,720.92	0.00	28,290.53	0.00	2,263,962.98
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(613,368.74)	0.00	125,592.45	1,021,837.88	0.00	467,977.36	0.00	1,002,038.95

DISTRICT SCHOOL BOARD OF BAKER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2025

Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730							12,000.00				12,000.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(2,489,489.15)		(42,000.00)		(2,531,489.15)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(2,489,489.15)	0.00	(42,000.00)	0.00	(2,531,489.15)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(2,477,489.15)	0.00	(42,000.00)	0.00	(2,519,489.15)
Net Change in Fund Balances		0.00	0.00	0.00	(613,368.74)	0.00	125,592.45	(1,455,651.27)	0.00	425,977.36	0.00	(1,517,450.20)
Fund Balance, July 1, 2024	2800				614,173.68		401,708.62	3,267,998.53		492,881.32		4,776,762.15
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				804.94		527,301.07	1,812,347.26		918,858.68		3,259,311.95
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	804.94	0.00	527,301.07	1,812,347.26	0.00	918,858.68	0.00	3,259,311.95

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

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2024	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2025	2700	0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2025

Exhibit K-9
FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium **911**	Self-Insurance - Consortium **912**	Self-Insurance - Consortium **913**	Self-Insurance - Consortium **914**	ARRA - Consortium **915**	Other Enterprise Programs **921**	Other Enterprise Programs **922**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2024	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780								0.00

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2025

Exhibit K-10
FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance **711**	Self-Insurance **712**	Self-Insurance **713**	Self-Insurance **714**	Self-Insurance **715**	Consortium Programs **731**	Other Internal Service **791**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482	356,814.81							356,814.81
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		356,814.81	0.00	0.00	0.00	0.00	0.00	0.00	356,814.81
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	399,234.42							399,234.42
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		399,234.42	0.00	0.00	0.00	0.00	0.00	0.00	399,234.42
Operating Income (Loss)		(42,419.61)	0.00	0.00	0.00	0.00	0.00	0.00	(42,419.61)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	11,541.49							11,541.49
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		11,541.49	0.00	0.00	0.00	0.00	0.00	0.00	11,541.49
Income (Loss) Before Operating Transfers		(30,878.12)	0.00	0.00	0.00	0.00	0.00	0.00	(30,878.12)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(30,878.12)	0.00	0.00	0.00	0.00	0.00	0.00	(30,878.12)
Net Position, July 1, 2024	2880	1,157,343.94							1,157,343.94
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2025	2780	1,126,465.82							1,126,465.82

p22 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION

SCHOOL INTERNAL FUNDS

June 30, 2025

Exhibit K-11

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Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	4,757,573.23		4,757,573.23				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	5,192,408.00		5,192,408.00				
Net Pension Liability	2365	32,643,440.00		32,643,440.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		42,593,421.23	0.00	42,593,421.23	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums.

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p24 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2025

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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			4,383,634.00	4,383,634.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	428,688.08			886.33		427,801.75
Florida School Recognition Funds (3361)	92040			150,191.00	150,191.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	348,839.45			348,839.45		0.00
Library Media (FEFP Earmark) [2]	90881	44,794.75			15,781.54		29,013.21
Mental Health Assistance (FEFP Earmark)	90280			377,032.00	377,032.00		0.00
Preschool Projects (3372)	97950			58,128.56	58,128.56		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803			628,872.00	628,872.00		0.00
Student Transportation (FEFP Earmark)	90830			1,764,590.00	1,764,590.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			457,033.37	457,033.37		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	357,774.07				357,774.07
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	357,774.07				357,774.07
Natural Gas - All Functions	**411**					0.00
Natural Gas - ***Functions 7900 & 8100***	411					0.00
Bottled Gas - All Functions	**421**	26,502.80	11,832.84			38,335.64
Bottled Gas - ***Functions 7900 & 8100***	421	23,446.78				23,446.78
Electricity - All Functions	**430**	1,087,024.99				1,087,024.99
Electricity - ***Functions 7900 & 8100***	430	1,087,024.99				1,087,024.99
Heating Oil - All Functions	**440**					0.00
Heating Oil - ***Functions 7900 & 8100***	440					0.00
Gasoline - All Functions	**450**	31,919.42				31,919.42
Gasoline - ***Functions 7900 & 8100***	450					0.00
Diesel Fuel - All Functions	**460**	205,910.65		15,000.00	22,028.00	242,938.65
Diesel Fuel - ***Functions 7900 & 8100***	460	693.75				693.75
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		1,468,939.59	0.00	0.00	0.00	1,468,939.59
Total - All Functions		1,709,131.93	11,832.84	15,000.00	22,028.00	1,757,992.77
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	31,919.42				31,919.42
Diesel Fuel	460	205,216.90		15,000.00	22,028.00	242,244.90
Oil and Grease	540	15,928.34				15,928.34
Total		253,064.66		15,000.00	22,028.00	290,092.66

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651			604,941.00	0.00	604,941.00

p26 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	22,433.88				22,433.88
Technology-Related Repairs and Maintenance	359	2,569.43				2,569.43
Technology-Related Rentals	369	353,222.80	143,569.52	122,089.73		618,882.05
Telephone and Other Data Communication Services	379	47,776.19	431.82			48,208.01
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	25,207.47	12,342.43	3,716.75		41,266.65
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	38,074.32	9,368.49	81,253.06	23,405.48	152,101.35
Technology-Related Noncapitalized Fixtures and Equipment	649	5,204.76			1,008.27	6,213.03
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		494,488.85	165,712.26	207,059.54	24,413.75	891,674.40

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	45,605.46	66,914.22	2,649.99	3,158.68	118,328.35
Technology-Related Capitalized Fixtures and Equipment	648	4,523.55				4,523.55
Capitalized Software	691	5,599.99			242,309.24	247,909.23
Total		55,729.00	66,914.22	2,649.99	245,467.92	370,761.13

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2025

Exhibit K-14
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	170,719.94
Food	570	1,539,895.84
Donated Foods	580	238,151.24

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	13,267,455.81	329,200.36	125,499.85	13,722,156.02
Basic Programs 101, 102 and 103 (Function 5100)	140	50,807.98			50,807.98
Basic Programs 101, 102 and 103 (Function 5100)	750	665,276.40	18,444.23		683,720.63
Total Basic Program Salaries		13,983,540.19	347,644.59	125,499.85	14,456,684.63
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,544,367.73	174,018.25		1,718,385.98
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	167,121.33	39,432.36		206,553.69
Total ESE Program Salaries		1,711,489.06	213,450.61	0.00	1,924,939.67
Career Program 300 (Function 5300)	120	1,165,548.40	10,688.17		1,176,236.57
Career Program 300 (Function 5300)	140		3,059.29		3,059.29
Career Program 300 (Function 5300)	750	153,383.20			153,383.20
Total Career Program Salaries		1,318,931.60	13,747.46	0.00	1,332,679.06
TOTAL		17,013,960.85	574,842.66	125,499.85	17,714,303.36

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	598,086.51		219,989.65	818,076.16

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	9,986,253.46	905,911.79	210,101.86	11,102,267.11
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	6,236,016.05	573,027.82	185,026.09	6,994,069.96
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	699,898.22	115,877.85	13,816.28	829,592.35
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	462,248.06	207,782.66	3,779.71	673,810.43
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2025

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:		171,700.77	171,700.77	
Expenditure Program or Activity:				
Exceptional Student Education			171,700.77	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			171,700.77	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2025		
Total Assets and Deferred Outflows of Resources	100	7,296,173.15
Total Liabilities and Deferred Inflows of Resources	100	829,472.93

p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2025

Exhibit K-15
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Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	286,441.63	103,620.46			1,493.23		12,598.43	404,153.75
Student Support Services	6100	41,545.18	13,404.66					41.10	54,990.94
Instructional Media Services	6200	7,743.46	1,925.36					244.26	9,913.08
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	41,453.77	14,380.31						55,834.08
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	43,815.13	12,113.54	1,745.26	16,652.05				74,325.98
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		420,999.17	145,444.33	1,745.26	16,652.05	1,493.23	0.00	12,883.79	599,217.83

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

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end