

Baker County Public Schools





270 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-1387

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

	AGENDA SCHOOL BOARD MEETING (Open to the Public) Monday, April 4, 2022- 5:00 p.m.
	District School Board Room (270 South Boulevard East, Macclenny, Florida)
	SUPPLEMENTAL MINUTE BOOK #50 PAGE #17
I.	A. Invocation
	B. Pledge of Allegiance
II.	CALL TO ORDER – 5:00 P.M.
III.	ROLL CALL OF MEMBERS
IV.	PUBLIC HEARINGS – 5:05 P.M. (if any)
	> Approval to Amend the 2021-2022 Student Progression Plan (Waiver for Participation in Graduation Ceremonies for the Class of 2022.)
V.	RECOGNITIONS / PRESENTATIONS
	➤ Check Presentation by AT&T to the Baker County Education Foundation in the Amount of \$5,000.00 for the Full STEAM Ahead Grant - Soaring Through Science Awarded to Baker County Middle School
	> Recognize Sunshine State Scholar Ashley Williams
	> Recognize Hannah Dyal's Participation in the Florida Senate Page Program
	Recognize Retiree Susan Burnett (Hire Date: August 24, 2015; Retire Date: February 25, 2022)
VI.	APPROVAL TO CORRECT AND/OR ADD ITEMS TO THE FINAL AGENDA
VII.	REMOVAL OF ROUTINE ITEMS

Baker County School Board Meeting Agenda (Monday, April 4, 2022) - Page 1 of 5 Minute Book # 39 Supplemental Minute Book #50 Page #17

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

DISTRICT SCHOOL BOARD MEMBERS

VIII.	APPROVAL OF ITEMS FOR ACTION									
	A.	Approval of Routine Items	CONTACT							
	A.	1. Approval of the Personnel Items List for Approval on April 4, 2022.	Sherrie Raulerson (259-0401)							
	A.	2. Approval of the Minutes of the March 21, 2022, School Board Meeting.	Sherrie Raulerson (259-0401)							
	A.	3. Approval of the February 2022 District Property Inventory.	Denny Wells (259-5420)							
	A.	4. Approval of Amendment to Grant Proposal Title I, Part A - Improving the Academic Achievement of the Disadvantaged to Include 2021-2022 Roll Forward Funds in the Amount of \$310,299.30 for a Total Budget of \$1,661,623.30. Federal / No Matching	Traci Wheeler (259-6776)							
:	В.	Approval of Removed Routine Items.	N/A							
	C.	Approval of the Auditor General's Financial and Federal Single Audit Report for Fiscal Year Ending June 30, 2021.	Teri Ambrose (259-0418)							
	D.	Approval of the Internal Accounts Audit for the Period Ending June 30, 2021.	Teri Ambrose (259-0418)							
	E.	Approval to Accept the District Insurance Committee's Recommendation to Approve Florida Blue and Their Four Plan Options (5774, 62, 5301, 128/29), as the District's Medical Provider, Effective October 1, 2022 – September 30, 2023.	Allen Murphy (259-0429)							
	F.	Approval to Accept the District Insurance Committee's Recommendation to Approve Sun Life Dental as the Third Party Administrator for Dental Plans Effective October 1, 2022 - September 30, 2023 with a New Four-Tier Rating Structure.	Allen Murphy (259-0429)							
	G.	Approval to Accept the District Insurance Committee's Recommendation to Approve Vision Service Plan (VSP) as the District's Voluntary Vision Plan Provider, Effective October 1, 2022 - September 30, 2023. (Program Enhancements Included, No Change to Premiums.)	Allen Murphy (259-0429)							
	Н.	Approval to Accept the District Insurance Committee's Recommendation to Approve The Hartford as the District's Basic Life Insurance Plan for Employee & Voluntary Life Insurance Plan for Employee, Spouse, and Children, Effective October 1, 2022 – September 30, 2023.	Allen Murphy (259-0429)							
	I.	Approval to Accept the District Insurance Committee's Recommendation to Approve The Hartford as the Administrator for the Short Term Disability Plan Effective October 1, 2022 - September 30, 2023.	Allen Murphy (259-0429)							

	J.	Approval to Accept the District Insurance Committee's Recommendation to Approve Colonial Life Renewal as the Administrator for the Hospital Indemnity Plan (HIP) Effective October 1, 2022 - September 30, 2023.	Allen Murphy (259-0429)
	K.	Approval to Renew Agreement with Charlton County Board of Education for the 2022-2023 School Year.	Traci Wheeler (259-6776)
	L.	Approval of the 2022-2023 Payroll Schedule and Voucher Schedule.	Teri Ambrose (259-0418)
	M.	Approval of the Beginning and Ending Work Dates for Fiscal Year 2022-2023 Employees Working Less Than Twelve Months.	Teri Ambrose (259-0418)
	N.	Approval of the 2022-2023 240-Day Employee Work Schedule.	Teri Ambrose (259-0418)
	О.	Approval of the 2022-2023 Holiday Calendar for Twelve Month Personnel.	Teri Ambrose (259-0418)
IX.	<u>PRIOI</u>	LEN INPUT (A Citizen Input form must be completed and submitted to the It to the beginning of the meeting if you wish to address the Board. You will nan at the appropriate time. Presentations/comments are limited to ten (10)	be called on by the
Х.	INFO	RMATION AND ANNOUNCEMENTS	
XI.	ADJO	DURN	

NOTICE

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

PERSONNEL ITEMS LIST FOR APPROVAL ON APRIL 4, 2022

		RESIGNATION LIST FO	OR APPROVAL ON A	PRIL 4, 2022	
LAST NAME	FIRST NAME	MI SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Brewin	Kelly	Previously on Leave of Absence 08/26/2021- 05/30/2022	Teacher, First Grade (197 Days)	Macclenny Elementary School	August 25, 2021
Brown	Keri		Paraprofessional, ESE Ages 6-21 (187 Days)	Westside Elementary School	April 1, 2022
Elixson- Barber	Malissa	Previously on One Year Leave of Absence July 19, 2021 - June 10, 2022	School Bookkeeper (216 Days)	Macclenny Elementary School	June 10, 2021
Graves	Debra	Retirement	School Secretary (216 Days)	Baker County Pre- K / Kindergarten Center	April 1, 2022

		RESIGNATION LIST FO	OR APPROVAL ON A	PRIL 4, 2022	
LAST NAME	FÎRST NAME	MI - SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Langley	Russell	Retirement	Teacher, Seventh Grade Social Studies (197 Days)	Baker County Middle School	May 30, 2022
McKoy	Jasmine		Teacher, Sixth Grade (197 Days)	Baker County Middle School	May 4, 2022
Swallows- Carney	Sarah		Teacher, Seventh Grade ELA (197 Days)	Baker County Middle School	May 30, 2022

		I	EMPLOYMENT LIST FOR API			
LAST NAME	FIRST NAME	ΜÏ	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES
Anderson	Megan		Initial Employment / Replacing Laura Cline	School Secretary (216 Days)	Baker County Middle School	April 14, 2022
Banner	Elizabeth		Initial Employment / New Unit (100% ESSER III Grant Funded Through September 30, 2024)	Account Clerk / Payroll Clerk (261 Days)	District Office	April 25, 2022
Beach	Mark		Initial Employment / Replacing Olivia McCullough	Teacher, Business Tech Ed (197 Days)	Baker County High School	April 26, 2022
Hodges	Felecia		Initial Employment / Replacing Emily Tedesco	Paraprofessional, ESE Ages 6-21 (187 Days)	Macclenny Elementary School	March 28, 2022
Stalvey	Amy		Transfer / Promotion from Office Aide, Guidance (216 Days) at Keller Intermediate School / Replacing Ashley McGlew	Account Clerk / Payroll Clerk (261 Days)	District Office	April 11, 2022
Volner	Brynne		Transfer / Promotion from Career Specialist (197 Days) at Baker County High School / New Unit (100% ESSER III Grant Funded Through September 30, 2024)	Mental Health Counselor (197 Days)	Student Services	April 5, 2022

		SUPPLE	MENT LIST FOR	APPROVAL ON APR	HL 4, 2022	taga kan atau dan
EAST NAME	FIRST NAME	SPECIAL NOTE	LOCATION	DESCRIPTION	AMOUNT	EFFECTIVE DATES
Beach	Mark		Baker County High School	Assistant Football Coach	Board Approved Rate - Prorated	2021-2022 (Effective April 26, 2022)
Hodges	Felecia		Macclenny Elementary School	Paraprofessional, ESE Ages 6-21	Board Approved Rate - Prorated	2021-2022 (Effective March 28, 2022)
Volner	Brynne		Student Services	Mental Health Counselor	Board Approved Rate	2021-2022 (Effective April 5, 2022)

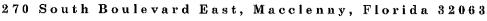
		LEA	AVE LIST F	OR APPROVAL ON APRIL 4, 2022	7
LAST NAME	FIRST. NAME	MI	# OF » DAYS	TYPE OF LEAVE	PEFFECTIVE DATES
Johns	Sandra		8 Days	Personal Leave Without Pay - Medical	March 11, 2022 - March 24, 2022
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	February 17, 2022 - March 2, 2022
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	March 3, 2022 - March 16, 2022

	-		SUBSTITUTE LIST FOR APPROVAL ON APRIL 4	1, 2022	F 1.2
LAST NAME	FIRST NAME	MI		AMOUNT *	EFFECTIVE DATES
Hodges	Felecia		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements		March 25, 2022
Manning	Kelley		Substitute in all areas pending completion of necessary requirements except Substitute Teacher	Board Approved Rate	March 14, 2022



Baker County Public Schools





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March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting that a public hearing be held on Monday, April 4, 2022, for the 2021-2022 Student Progression Plan (Waiver for Participation in Graduation Ceremonies for the Class of 2022).

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

Sincerely.

Executive Director of Teaching and Learning

Page 23 of the Pupil Progression Plan

REQUIREMENTS FOR PARTICIPATION IN GRADUATION CEREMONIES

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

WAIVER FOR PARTICIPATION IN GRADUATION CEREMONIES FOR THE CLASS OF 2022

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

CERTIFICATE OF COMPLETION REQUIREMENTS

The school district will award a Certificate of Completion to those students who have not fulfilled the requirements set by the State Board of Education and meet the criteria listed below. All students must maintain a 2.0 on a 4.0 grade point scale for courses that apply to the 24 credits required for high school graduation. Also, a student must complete the following in order to receive a certificate of completion:

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

MINUTES SCHOOL BOARD MEETING

(Open to the Public)

Monday, March 21, 2022 - 5:00 p.m.

District School Board Room (270 South Boulevard East, Macclenny, Florida)

SUPPLEMENTAL MINUTE BOOK #50 PAGE #16

The Baker County School Board met on Monday, March 21, 2022, at 5:00 p.m. in the District School Board Room located at 270 South Boulevard East, Macclenny, Florida. The purpose of this meeting was to hold the regularly scheduled Board meeting. Chairperson Paula T. Barton announced that Robin Mobley was going to give the invocation followed by the Pledge of Allegiance led by Michael Green.

CALL TO ORDER - 5:00 P.M.

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

PUBLIC HEARINGS – 5:05 P.M. (if any)

There were no public hearings at this meeting.

RECOGNITIONS / PRESENTATIONS

> Recognize Retiree Candice Dobson

(Hire Date: November 9, 1990; Retire Date: February 28, 2022)

Mrs. Dobson was not in attendance for this meeting.

> Isaiah 117 House Presentation

Sherrie Steadman and Jordan Duncan were present to provide an overview of the Isaiah 117 House project.

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

There were no corrections or additions to the agenda. Therefore, no action was taken on this agenda item.

REMOVAL OF ROUTINE ITEMS

Chairperson Barton asked if any Board member wished to remove a routine item for separate consideration. Hearing none, she continued with the items for action.

		APPROVAL OF ITEMS FOR ACTION					
A.	Apj	proval of Routine Items	CONTACT				
A.	1.	Approval of the Personnel Items List for Approval on March 21, 2022.	Sherrie Raulerson (259-0401)				
A.	2.	Approval of the Minutes of the March 7, 2022, Expulsion Hearings and School Board Meeting.	Sherrie Raulerson (259-0401)				
A.	3.	Approval of Out of State Travel for Baker County High School JROTC Student and District Employees to Anniston, Alabama on March 31, 2022 - April 2, 2022, to Compete in the Civilian Marksmanship Program.	Johnnie Jacobs (259-6286)				
A.	4.	Approval of the Financial Reports for the Month Ending February 28, 2022.	Teri Ambrose (259-0418)				
		Chairperson Barton entertained a motion from the Board to ap items. As recommended by Superintendent Raulerson, Artie Burnett m	^				
		approve, seconded by Amanda Hodges. The motion carried 5-0.	1440 W 1110 V 011 V 0				
B.							
		There were no removed routine items. Therefore, no action waagenda item.	as taken on this				
C.		Approval of the Affiliation Agreement with Florida Gateway College to Provide Educational Experiences for Selected College Interns Effective July 1, 2022 - June 30, 2023.	Robin Mobley (259-0428)				
		Chairperson Barton entertained a motion from the Board to ap	prove this agenda				
		item. As recommended by Superintendent Raulerson, Tiffany McInarr	nay made a motion				
		to approve, seconded by Artie Burnett. The motion carried 5-0.					
D.		Approval to Adopt 2022-2023 Mathematics Instructional Materials / Textbooks. (Itemized List Included.)	Allen Murphy (259-0429)				
		Chairperson Barton entertained a motion from the Board to ap					
		item. As recommended by Superintendent Raulerson, Dean Griffis ma	de a motion to				
	approve, seconded by Amanda Hodges. The motion carried 5-0.						
E.		Approval of the Annual District Florida Inventory of School Houses (FISH) Report.	Denny Wells (259-5420)				
		Chairperson Barton entertained a motion from the Board to ap					
		item. As recommended by Superintendent Raulerson, Tiffany McInarr	nay made a motion				
		to approve, seconded by Dean Griffis. The motion carried 5-0.					

CITIZEN INPUT

No individual in the audience addressed the Board with citizen concerns at this meeting.

INFORMATION AND ANNOUNCEMENTS

- ➤ BCSB Leasing Corporation Board of Director's Meeting will be held immediately following the regular School Board meeting on March 21, 2022, at the District School Board Meeting Room.
- Superintendent Raulerson presented checks to be utilized in the areas of science and math awarded through the ExxonMobil 2021-22 Educational Alliance Grants Program. R.H. Davis Oil Company makes application for our schools to the ExxonMobil grant program each year. Thank you to R.H. Davis Oil Company and ExxonMobil for \$3,000 in grant funds for our schools this year. (BCHS-\$500, BCMS-\$500, KIS-\$500, WES-\$500, MES-\$500, PKK-\$500)
- ➤ Superintendent Raulerson announced a Farm Share Food Giveaway event will be held at BCHS on Saturday, March 26, 2022, beginning 8:30 a.m.

NOTICE

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

PERSONNEL ITEMS LIST FOR APPROVAL ON MARCH 21, 2022

	RESIGNATION LIST FOR APPROVAL ON MARCH 21, 2022								
LAST		MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE			
NAME	NAME					DATES			
Harrell	Jessica		Previously on One Year	Teacher,	Baker County	May 31, 2021			
			LOA 08/02/2021-	Agribusiness	High School				
			05/30/2022	(197 Days)					
Lambright	Robert		Previously on One Year	Teacher,	Baker County	May 31, 2021			
			LOA 08/02/2021-	Mathematics	High School				
			05/30/2022	(197 Days)					
Lipps	Craig			Bus Driver	Transportation	March 4, 2022			
				(186 Days)					
McCullough	Olivia		Previously on LOA	Teacher, Business	Baker County	December 17, 2021			
			12/20/2021-05/30/2022	Tech Ed (197 Days)	High School				
Riddle	Donald			Teacher, ROTC	Baker County	May 30, 2022			
				(197 Days)	High School	-			

	EMPLOYMENT LIST FOR APPROVAL ON MARCH 21, 2022								
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE DATES			
Donker	Jacquelyn		Initial Employment / Replacing Elizabeth Ambrose	Paraprofessional, Adult Ed (Part- Time As Needed / Days)	Career and Adult Education	March 4, 2022			
Holmes	Betty		Initial Employment / Replacing Annette Paige	Nutrition Services Assistant (191 Days, 7 Hours)	Keller Intermediate School	February 28, 2022			

	EMPLOYMENT LIST FOR APPROVAL ON MARCH 21, 2022									
LAST	FIRST	MI	SPECIAL NOTE	POSITION	LOCATION	EFFECTIVE				
NAME	NAME					DATES				
McGlew	Ashley		Transfer Within the Same	Account Clerk /	District	March 7, 2022				
	-		Site from Account Clerk /	Payroll Clerk (261	Office					
			Payroll Clerk (261 Days)	Days)						
			/ New Unit (100% Grant							
			ESSER Funded)							
Williams	McKenzie		Initial Employment /	Nutrition Services	Baker	March 11, 2022				
			Replacing Diane Hodges	Assistant (186	County					
			(Unit Reassigned from	Days, 3 Hours)	Middle					
			Macclenny Elementary		School					
			School)							

	REAPPOINTMENT LIST FOR APPROVAL ON MARCH 21, 2022									
LAST		MI	POSITION	LOCATION	CONTRACT STATUS	EFFECTIVE				
NAME	NAME									
Surrency	Everett		Facilities Maintenance	Facilities /	Annual Contract (Pending	2022-2023				
			Worker (261 Days, 8	Maintenance	Availability of Funding)					
			Hours)							
Woolery	Julie		Maintenance Secretary	Facilities /	Annual Contract (Pending	2022-2023				
			(261 Days)	Maintenance	Availability of Funding)					

	EXTRA DUTY LIST FOR APPROVAL ON MARCH 21, 2022									
LAST NAME	FIRST NAME	MI	SPECIAL NOTE	DESCRIPTION	AMOUNT	EFFECTIVE DATES				
Deel	Ellen			Hospital / Homebound Teacher	Regular Hourly Rate / As Needed / Funding Source: General	March 22, 2022 - May 25, 2022				
Lokey	Tyler			Drive School Bus Routes	\$15.10 Per Hour / As Needed / Funding Source: General	August 10, 2021 - May 31, 2022				

	SUPPLEMENT LIST FOR APPROVAL ON MARCH 21, 2022										
LAST	FIRST SPECIAL LOCATION DESCRIPTION AMOUNT EFFECTIVE DATE										
NAME	NAME	NOTE									
Smith	Pamela	For Hannah	Westside	Peer Teacher	Board	2021-2022 (Effective					
		Harvey	Elementary School		Approved Rate	February 8, 2022)					

	CONSULTANT CONTRACT LIST FOR APPROVAL ON MARCH 21, 2022								
LAST	FIRST DESCRIPTION AMOUNT EFFECTIVE DATES								
NAME	NAME								
Gainey	Johnny	Instruct CPR for Medical	\$1,100.00 Total / 44 Students @ \$25.00	March 14, 2022 &					
		Skills Class	Per Student / Funding Source: General	March 16, 2022					

	OUT	OF	FIELD PERMIT LIST FO	OR APPROVAL ON M	ARCH 21, 2022	
LAST NAME		MI		PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Akins	Kristina		English, Reading, Mathematics, Social Science, & Exceptional Student Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Beck	Jessica		Elementary Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Clardy	Cynthia Alane		Social Science	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Craven	Morgan		Primary Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Crews	Stephen		Business Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Deel	Ellen		Elementary Education, Exceptional Student Education, Reading, English, & Social Science	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Esterling	Sandra		Foreign Language / Spanish	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Goodwin	Sandra		Primary Education, Elementary Education, & Reading	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Helms	Joy		Middle Grades, English, Reading, & Social Science	Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Jackson	Charles		Exceptional Student Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022

Baker County School Board Meeting Minutes (Monday, March 21, 2022) - Page 5 of 7 Minute Book # 39 Supplemental Minute Book #50 Page #16

	OUT	OF	FIELD PERMIT LIST F	OR APPROVAL ON M	ARCH 21, 2022	
LAST NAME	FIRST NAME	MI	CERTIFIED IN	PERMIT FOR	SCHOOL SITE	EFFECTIVE DATES
Johnson	Jill		Elementary Education, ESOL, Exceptional Student Education, Mathematics	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Lane	Kimbra		Elementary Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Leadbetter	Alicia		Elementary Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
McCullough	Tammy		Social Science (Grades 6-12)	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Melvin	Amanda		Middle Grades Integrated	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Murphy	Bryan		Exceptional Student Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Padgett	Karen		Elementary Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022
Wurst	Erin		Elementary Education, Reading, Social Science, & Exceptional Student Education	Elementary & Secondary Hospital Homebound / Home Instruction Classes As Needed	Hospital Homebound / Home Instruction	2021-2022

	LEAVE LIST FOR APPROVAL ON MARCH 21, 2022									
LAST	LAST FIRST MI # OF DAYS TYPE OF LEAVE EFF									
NAME	NAME				DATES					
Kelly	Debra		11 Days	Personal Leave Without Pay - Personal	March 10, 2022 -					
					March 25, 2022					
Lee	Michelle		10 Days	Illness in the Line of Duty	January 6, 2022 -					
			-	-	January 19, 2022					

	LEAVE LIST FOR APPROVAL ON MARCH 21, 2022									
LAST NAME	FIRST NAME	MI	# OF DAYS	TYPE OF LEAVE	EFFECTIVE DATES					
Lee	Michelle		10 Days	Personal Leave Without Pay - Medical	February 3, 2022 - February 16, 2022					
Neal	Korie		43 Days	Personal Leave Without Pay - Medical	March 24, 2022 - May 30, 2022					
Phillips	Cynthia		34.263 Days	Personal Leave Without Pay - Personal	March 7, 2022 - April 29, 2022					
Taylor	Kalee		42 Days	Personal Leave Without Pay - Medical	January 27, 2022 - March 30, 2022					

	SUBSTITUTE LIST FOR APPROVAL ON MARCH 21, 2022									
LAST NAME	FIRST NAME	MI	DESCRIPTION	AMOUNT	EFFECTIVE DATES					
Ball	Cheyenne		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	March 9, 2022					
Hoard	Kayona		Substitute Teacher (has completed the required Substitute Teacher Training) and all other areas pending completion of necessary requirements	Board Approved Rate	March 2, 2022					

ADJOURNMENT FROM MARCH 2	21, 2022, SCHOOL BOARD MEETING
Since there was no further business to com adjourn, seconded by Dean Griffis. The meeting ad	e before the Board, Artie Burnett made a motion to ljourned via general consensus.
Paula T. Barton, Board Chairperson	Sherrie Raulerson, Superintendent of Schools



Baker County School District



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

March 2022

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

Dear Mrs. Raulerson:

I would like to request School Board review and approval of the District Property Inventory for **FEBRUARY**, **2022.**

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

Sincerely yours,

F.D. Wells,

Director of Facilities and Maintenance

FEBRUARY	BEGINNING BALANCE	ACQUISTION	is .				I		ENDING	CHANGE IN
2022		ACQUISTION		TRADE INS	TOTALS	TRANS OUT	STOLEN	TOTALS		BALANCE
	BCHS - 0012 \$1,272,241.94	\$ -	\$ 439.69		\$439,69	\$.		\$0,00	\$1,272,681.53	\$439.69
	MES - 0013 \$131,886.66	\$ -	\$ 439.69		\$439.69	\$.		\$0.00	\$132,326.35	\$439.69
	PREK-KDG CTR - 0022 \$215,197.47	\$ -	\$ 439.69	!	\$439.69	\$.		\$0.00	\$215,637.16	\$439.69
	K I S - 0031 \$240,506.80	\$ -	s .		\$0.00	\$ 2,198,45		\$2,198.45	\$238,308.35	(\$2,198.45)
	5 C M S + 0032		\$ 439.69							
	\$837,353.41 W E S - 0091				\$439.69			\$0.00	\$837,793.10	\$439,69
·	\$271,045.67 SURPLUS - 0099		\$ 439.69		\$439.69			\$0.00	\$271,485.36	\$439,69
	\$0,00 IN ACTIVE - 1111	\$ -	\$ -		\$0,00	\$ -		\$0.00	\$0.00	\$0,00
;	\$0.00 READ CLINIC - 2013	\$ -	\$ -		\$0,00	\$ -		\$0.00	\$0.00	\$0.00
	\$54,005.44 BUS SHOP/VECH 2222	\$ -	\$ -		\$0.00	\$ ~		\$0,00	\$54,005.44	\$0.00
	\$7,494,820.00	s -	\$ -		\$0.00	\$ -		\$0.00	\$7,494,820.00	\$0.00
	MAINT/VECH 3333 \$199,468.93	\$ -	\$ -		\$0.00	\$		\$0.00	\$199,468.93	\$0,00
	CHAP 1 - M E S - 4013 \$78,830.01	\$ -	\$ -		\$0.00	\$ <u>-</u>		\$0.00	\$78,830,01	\$0,00
	CHAP 1 - KIS - 4031 \$5,371,85	\$	\$ -		\$0.00	\$ -		\$0.00	\$5,371,85	\$0,00
	CHAP I - BCMS - 4032 \$0.00	\$,	\$.		\$0,00	\$		\$0,00	\$0.00	\$0.00
	CHAP 1 - WES - 4091 \$77,080.96				\$0.00	s .		\$0.00	\$77,080.96	\$0.00
	CUST-LAND/VECH 4444									
	\$200,549.19 VO. / ADULT ED ~ 5012		\$ -		\$0.00	-		\$0.00	\$200,549.19	\$0.00
	\$174,988,28 VO. / ADULT ED - 5032	\$ -	\$ -		\$0,00	<u>-</u>		\$0.00	\$174,988.28	\$0,00
	\$5,437,21 TECHNOLOGY - 5655	\$ -	\$ -		\$0.00	\$ -		\$0.00	\$5,437.21	\$0.00
	\$727,820.39 TECH/VECH 6866	\$.	\$ -		\$0.00	\$ 673,00		\$573.00	\$727,247.39	(\$673.00)
	\$78,248.00 CURRENT MISSING - 7777	\$ -	\$		\$0.00	\$ -		\$0.00	\$78,248,00	\$0.00
	\$3,995.00		\$ -		\$0,00	s <u>-</u>		\$0.00	\$3,996.00	\$0.00
	PRIOR MISSING 05 - 8888 \$324,074,75		\$		\$0,00		Territoria d'ordal de actions de	\$0,00	\$324,074.75	\$0.00
	\$ IB \$ 7A PAGE 0AB \$12,392,921.96		5 2 96 40	ç e	62 (BC 40	F 17 45		1000	\$12.0 <u>2.</u> 840.06	(\$57.60)
	CO OFF - 9001									
	\$384,093.26 BUS SHOP - 9002	\$ ·	\$ -		\$0.00	\$		\$0.00	\$384,093,26	\$0.00
	\$84,070.88 MAINT, - 9003	\$ -	\$ -		\$0.00	<u>s</u> -		\$0.00	\$84,070,88	\$0,00
	\$227,150,01	\$ -	\$ 573,00		\$573,00	s <u>-</u>		\$0.00	\$227,729.01	\$573.00
	W-HSE - 9004 \$31,151,10	\$ -	\$.		\$0.00	s		\$0.00	\$31,151. 10	\$0.00
	FAMILY SER - 9005 \$54,671.32	\$ 16,429.92	\$		\$16,429.92	s		\$0.00	\$71,301,24	\$16,429.92
	STUDENT SER - 9006 \$126,426.18	\$ -	\$ -		\$0,00	5 -		\$0.00	\$126,426.18	\$0.00
	ALT SCH - 9007 \$71,157,24	***	s		\$0.00	s -		\$0.00	\$71 ,157.24	\$0.00
	VO. / ADULT ED - 9008 \$108,584.36		\$ -		\$0.00			\$0,00	\$108,584.36	\$0.00
	LAND/GUST 9009									
	\$407,417.46 SUPT, OFFICE • 9010		\$		\$0.00			\$0.00	\$407,417,48	\$0,00
	SOUTHSIDE - 9021	\$ 1,395,00	5		\$1,395,00			\$0.00	\$48,047.84	\$1,395.00
	\$7,037.00 DEAD FILE - 9999	\$ -	\$ -		\$0.00	\$.		\$0.00	\$7,037.00	\$0.00
_	\$955,376.77 TOTAL	1100204	\$ -		\$0,00	<u> </u>		\$0.00	\$955,376.77	\$0,00
•	\$14,896,910,38	\$ 17,824,92	\$ 2,771.45	\$	\$20,596.37	\$2,771.45 Dead File Adjustment	s -	\$2,771.45	\$14,914,735.30 \$955.376.77	\$15,990.23
						Final Property Total			\$955,376.77 \$13,959,358.83	-

GRANT PROPOSAL SUMMARY REQUEST FOR BOARD APPROVAL

Board Approval Status

(MUST BE TYPED)

NAME OF GRANT PROPOSAL Title I, Part A: Improving the Academic Achievement of the Disadvantaged
IYPE OF GRANT: □ New □ Continuation ⊠ Amendment □ Entitlement □ Competitive
CONTACT PERSON: Traci Wheeler
CONTACT PHONE NUMBER: 904-259-6776
AMOUNT REQUESTED: \$310,299.30
SOURCE: Federal State Other:
LOCAL MATCHING FUNDS REQUESTED: No Per No P
☐ In-Kind Amount \$
LIST SPECIFIC IN-KIND CONTRIBUTIONS
PROJECT DESCRIPTION (If additional space is needed, attachments may be used)
Title I, Part A addresses the academic achievement of economically- disadvanted students.
HOW WILL FUNDS BE USED (If additional space is needed, attachments may be used)
Title I, Part A 2021-2022 Roll Forward funds in the amount of \$310,299.30
will be used for additional salary, Social Security, insurance, and retirement costs, to purchase computer hardware and summer take-
home book packs for students, and for summer professional development travel costs and indirect costs.

SUBMITTED BY: <u>Traci Wheeler</u> DATE: <u>March 16, 2022</u>



Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

DATE:

March 15, 2022

TO:

Sherrie Raulerson, SUPERINTENDENT

FROM:

Teri Ambrose

Executive Director for Support Services

RE:

STATE OF FLORIDA AUDITOR GENERAL – FINANCIAL

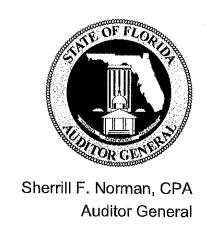
STATEMENT AUDIT

Please request Board approval of the Auditor General's Financial and Federal Single Audit Report for the fiscal year ended June 30, 2021.

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

BAKER COUNTY DISTRICT SCHOOL BOARD

For the Fiscal Year Ended June 30, 2021



Board Members and Superintendent

During the 2020-21 fiscal year, Sherrie Raulerson served as Superintendent of the Baker County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Tiffany McInarnay, Vice Chair from 11-17-20	1
Richard Dean Griffis, Chair through 11-16-20	2
Paula T. Barton, Chair from 11-17-20,	3
Vice Chair through 11-16-20	
Charlie M. Burnett	4
Amanda Hodges from 11-17-20	5
Patricia C. Weeks through 11-16-20	5

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Summer B. Elledge, CPA, and the audit was supervised by Glenda K. Hart, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 - 111 West Madison Street - Tallahassee, FL 32399-1450 - (850) 412-2722

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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the basic financial statements of the Baker County District School Board (District) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States; however, we noted a certain additional matter as summarized below.

Additional Matter

Finding AM 2021-001: District accountability over school internal funds needs to be enhanced.

SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Child Nutrition Cluster and Education Stabilization Fund were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs.

AUDIT OBJECTIVES AND SCOPE

Our audit objectives were to determine whether the School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on the District's major Federal programs;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs; and
- Taken corrective actions for the finding included in our report No. 2021-113.

The scope of this audit included an examination of the District's basic financial statements and the accompanying Schedule of Expenditures of Federal Awards, as of and for the fiscal year ended June 30, 2021. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were

executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

AUDIT M	I ETHODOLOGY	

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.



AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74 111 West Madison Street Tallahassee, Florida 32399-1450



Phone: (850) 412-2722 Fax: (850) 488-6975

The President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Baker County District School Board, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the school internal funds, which represent 17 percent, 0 percent, 0 percent, 18 percent, 13 percent, and 13 percent, respectively, of the assets, liabilities, deferred inflows of resources, fund balance and net position, revenues, and expenditures of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the school internal funds, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Baker County District School Board, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note II. to the financial statements, the District implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, which is a change in accounting principle that addresses accounting and financial reporting for fiduciary activities. This affects the comparability of amounts reported for the 2020-21 fiscal year with amounts reported for the 2019-20 fiscal year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that MANAGEMENT'S DISCUSSION AND ANALYSIS, the Budgetary Comparison Schedule – General and Major Special Revenue Funds, Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan, Schedule of District Contributions – Florida Retirement System Pension Plan, Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan, Schedule of District Contributions – Health Insurance Subsidy Pension Plan, and Notes to Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States

of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,

Sherrill F. Norman, CPA Tallahassee, Florida

March 14, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Baker County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2021. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2020-21 fiscal year are as follows:

- As of June 30, 2021, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by \$24,157,407.
- In total, net position increased \$5,296,242, which represents a 21.9 percent increase over the 2019-20 fiscal year primarily due to an increase in capital grants and contributions revenue.
- General revenues total \$46,840,366, or 82.1 percent of all revenues. Program specific revenues
 in the form of charges for services, operating grants and contributions, and capital grants and
 contributions total \$10,204,843, or 17.9 percent of all revenues.
- Expenses total \$51,748,967. Expenses offset by charges for services, operating grants and contributions, and capital grants and contributions totaled \$10,204,843.
- At the end of the current fiscal year, the fund balance of the General Fund totals \$8,553,196, which is \$698,158 more than the prior fiscal year balance. The General Fund assigned and unassigned fund balances total \$6,316,419, or 15.7 percent of total General Fund revenues.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

All of the District's activities and services are reported in the government-wide financial statements as governmental activities. The District's governmental activities include instruction, student support

services, instructional support services, administrative support services, facility maintenance, transportation, and food services. Property taxes and State revenues finance most of these activities. Additionally, all capital and debt financing activities are reported as governmental activities.

The Baker County School Board Leasing Corporation (Leasing Corporation), although a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entitywide perspective contained in the government-wide statements. All of the District's funds are classified within one of the two categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Federal Education Stabilization Fund, Debt Service – Other Debt Service Fund, Capital Projects – Public Education Capital Outlay Fund, and Capital Projects – Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

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

<u>Proprietary Fund</u>: Proprietary funds may be established to account for activities in which a fee is charged for services. The District uses an internal service fund to account for its employee supplemental insurance program. Since these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's total other postemployment benefits (OPEB) and net pension liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2021, compared to net position as of June 30, 2020:

Net Position, End of Year

	Governmental Activities			
		6-30-21		6-30-20
Current and Other Assets Capital Assets	\$	26,917,840 37,031,158	\$	17,377,398 36,372,449
Total Assets		63,948,998	53,749,847	
Deferred Outflows of Resources		11,714,476	9,653,449	
Long-Term Liabilities Other Liabilities		47,228,159 1,404,141		38,689,463 2,158,400
Total Liabilities		48,632,300		40,847,863
Deferred Inflows of Resources		2,873,767		4,538,591
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)		31,701,628 17,951,324 (25,495,545)		33,133,363 8,436,412 (23,552,933)
Total Net Position	\$	24,157,407	\$	18,016,842

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$3,969,327 in compensated absences payable, \$3,700,960 in total OPEB liability, and \$34,228,341 in net pension liability.

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

Operating Results for the Fiscal Year Ended

	Governmental Activities			
	6-30-21	6-30-20		
	0-00-21	00020		
Program Revenues:	ው 400 ይለዓ	¢ 207.127		
Charges for Services	\$ 480,648 3,121,448	\$ 397,127 2,950,401		
Operating Grants and Contributions	6,602,747	2,950,401 170,065		
Capital Grants and Contributions	0,002,747	170,000		
General Revenues:	5,047,384	4,805,374		
Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Capital Projects	1,698,460	1,578,264		
Grants and Contributions Not Restricted	1,000,400	1,010,201		
to Specific Programs	38,384,546	37,484,291		
Unrestricted Investment Earnings	112,622	144,466		
Miscellaneous	1,597,354	1,388,461		
Total Revenues	57,045,209	48,918,449		
	01/010/200			
Functions/Program Expenses:	20 050 707	26 070 444		
Instruction	26,950,727	26,070,444 2,710,921		
Student Support Services	2,806,377 589,103	577,354		
Instructional Media Services	1,175,268	1,176,327		
Instruction and Curriculum Development Services	618,847	609,056		
Instructional Staff Training Services Instruction-Related Technology	331,177	328,444		
Board	296,430	362,948		
General Administration	501,213	437,534		
School Administration	2,413,996	2,370,329		
Facilities Acquisition and Construction	468,244	1,029,542		
Fiscal Services	790,501	832,585		
Food Services	3,081,379	2,950,173		
Central Services	467,212	222,526		
Student Transportation Services	3,263,603	3,192,846		
Operation of Plant	4,423,749	4,223,440		
Maintenance of Plant	1,239,173	1,049,259		
Administrative Technology Services	778,323	636,504		
Community Services	210,839	170,624		
Unallocated Interest on Long-Term Debt	182	8,311		
Unallocated Depreciation Expense	1,342,624	1,366,229		
Total Functions/Program Expenses	51,748 <u>,967</u>	50,325,396		
Change in Net Position	5,296 <u>,</u> 242	(1,406,947)		
Net Position - Beginning	18,016,842	19,423,789		
Adjustment to Beginning Net Position (1)	844,323			
Net Position - Beginning, as Restated	18,861,165	19,423,789		
Net Position - Ending	\$ 24,157,407	\$ 18,016,842		

⁽¹⁾ In the 2020-21 fiscal year, the adjustment to beginning net position is due to the District implementing GASB Statement No. 84 and reporting the school internal funds as part of governmental activities.

The largest revenue source is the State of Florida (59.6 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP funding formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Capital grants and contributions revenue increased by \$6,432,682. These revenues are received from the State for the acquisition, construction, and maintenance of educational facilities. The increase in funding is due to the new allocation of Public Education Capital Outlay (PECO) Special Facility Construction Account funds for the construction of the new Legacy Elementary School.

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

Miscellaneous revenue increased by \$208,893, or 15 percent, primarily due to the implementation of GASB Statement No. 84, Fiduciary Activities, whereby school internal accounts are accounted for in a nonmajor special revenue fund versus an agency fund in the prior year.

Instruction expenses represent 52.1 percent of total governmental expenses in the 2020-21 fiscal year. Instruction expenses increased by \$880,283, or 3.4 percent, from the previous fiscal year due primarily to increases in pension expense.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

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

The total fund balances of governmental funds increased by \$2,964,785 during the fiscal year to \$18,019,591 at June 30, 2021. Of the total fund balance, \$5,832,580, or 32.4 percent, is unassigned fund balance, which is available for spending at the District's discretion; \$250,342 is nonspendable; \$11,452,830 is restricted; and \$483,839 is assigned.

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$5,832,580, while the total fund balance is \$8,553,196. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is 15.7 percent of the total General Fund revenues, while total fund balance represents 21.3 percent of total General Fund revenues. Total fund balance increased by \$698,158 during the fiscal year.

The Special Revenue – Federal Education Stabilization Fund has total revenues and expenditures of \$964,956 each and the funding was mainly used for salaries and benefits. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

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

The Capital Projects – Public Education Capital Outlay Fund has a total fund balance of \$539,350. These funds are restricted for the acquisition, construction, and maintenance of capital assets. The fund balance increased \$539,350, primarily due to proceeds from the PECO Special Facility Construction Account.

The Capital Projects – Local Capital Improvement (LCI) Fund has a total fund balance of \$1,762,918. These funds are restricted for the acquisition, construction, and maintenance of capital assets. The fund balance increased \$688,204. The District has pledged a portion of its LCI revenues for 3 fiscal years in connection with the PECO Special Facility allocation for the construction of the new Legacy Elementary School.

Proprietary Funds

The District's proprietary funds provide the same type of information reported in the government-wide financial statements, but in more detail. Unrestricted net position of the Internal Service Fund increased by \$47,369 during the 2020-21 fiscal year to \$1,055,886 at June 30, 2021, primarily due to a decrease in insurance claims expense.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2020-21 fiscal year, the District amended its General Fund budget primarily to adjust planned expenditures between functional categories. There were no significant variances between the original and final budgeted amounts.

Actual revenues were more than final budgeted amounts by \$35,017, or 0.1 percent, while actual expenditures were \$5,369,899, or 12 percent, less than final budget amounts. The decrease in expenditures was primarily due to continued cost containment measures implemented by the District. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$5,473,591.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

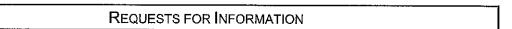
The District's investment in capital assets for its governmental activities as of June 30, 2021, is \$37,031,158 (net of accumulated depreciation). This investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio visual materials and computer software.

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

Long-Term Debt

At June 30, 2021, the District had total long-term debt outstanding of \$5,329,530, composed of certificates of participation and the Special PECO Advance Payable.

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



This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Executive Director for Support Services, Baker County District School Board, 392 South Boulevard East, Macclenny, Florida 32063.

Baker County District School Board Statement of Net Position June 30, 2021

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 16,853,853.81
Due from Other Agencies	6,775,236.36
Prepaid Items	13,488.54
Inventories	250,341.74
Restricted Investments Capital Assets:	3,024,919.65
Nondepreciable Capital Assets	3,277,356.28
Depreciable Capital Assets, Net	33,753,802.09
TOTAL ASSETS	63,948,998.47
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	11,516,888.00
OPEB	197,588.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,714,476.00
LIABILITIES	
Accrued Salaries and Benefits	7,703.63
Payroll Deductions and Withholdings	1,008,302.58
Accounts Payable	141,900.17
Construction Contracts Payable	212,925.00
Estimated Insurance Claims Payable	33,310.00
Long-Term Liabilities:	0.040.045.00
Portion Due Within 1 Year	3,846,345.00
Portion Due After 1 Year	43,381,813.54
TOTAL LIABILITIES	48,632,299.92
DEFERRED INFLOWS OF RESOURCES	1,300,768.00
Pensions OPEB	1,572,999.00
	 ,
TOTAL DEFERRED INFLOWS OF RESOURCES	2,873,767.00
NET POSITION	
Net Investment in Capital Assets Restricted for:	31,701,628.21
State Required Carryover Programs	2,046,707.62
Debt Service	3,024,919.65
Capital Projects	10,324,116.10
Food Service	1,599,580.99
Student Organizations	956,000.00
Unrestricted	(25,495,545.02)
TOTAL NET POSITION	\$ 24,157,407.55

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

Baker County District School Board Statement of Activities For the Fiscal Year Ended June 30, 2021

					Pro	gram Revenues	
	*************	Expenses	Charges for Services			Operating Grants and Contributions	
Functions/Programs							
Governmental Activities:							
Instruction	\$	26,950,726.75	\$	471,999.18	\$	-	
Student Support Services		2,806,376.90	•	-	,	<u>.</u>	
Instructional Media Services		589,102.69		_		+	
Instruction and Curriculum Development Services		1,175,268.18		-		_	
Instructional Staff Training Services		618,846.95		-		_	
Instruction-Related Technology		331,176.69		_		-	
Board		296,430.18		-		-	
General Administration		501,213.24		-		_	
School Administration		2,413,997.29		-		-	
Facilities Acquisition and Construction		468,243.94		-		-	
Fiscal Services		790,500.84		_		-	
Food Services		3,081,379.48		8,648.90		3,121,447.79	
Central Services		467,212.39		-		_	
Student Transportation Services		3,263,602.96		_		-	
Operation of Plant		4,423,749.05		_		_	
Maintenance of Plant		1,239,172.93		-		-	
Administrative Technology Services		778,322.61		-		-	
Community Services		210,838.73		-		_	
Unallocated Interest on Long-Term Debt		181.69		=		-	
Unallocated Depreciation Expense*		1,342,623.64					
Total Governmental Activities	\$	51,748,967.13	\$	480,648.08	\$	3,121,447.79	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Capital Projects

Grants and Contributions Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position - Beginning

Adjustment to Beginning Net Position

Net Position - Beginning, as Restated

Net Position - Ending

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

^{*} This amount excludes the depreciation that is included in the direct expenses of the various functions.

Net (Expense) Revenue and Changes in Net Position

		Position
	Capital Grants and Contributions	 Governmental Activities
\$	- - - - - - 6,602,747.09 - - - - - - -	\$ (26,478,727.57) (2,806,376.90) (589,102.69) (1,175,268.18) (618,846.95) (331,176.69) (296,430.18) (501,213.24) (2,413,997.29) 6,134,503.15 (790,500.84) 48,717.21 (467,212.39) (3,263,602.96) (4,423,749.05) (1,239,172.93) (778,322.61) (210,838.73) (181.69) (1,342,623.64)
<u>\$</u>	6,602,747.09	 (41,544,124.17)
		 5,047,384.08 1,698,459.73 38,384,546.68 112,621.80 1,597,353.89 46,840,366.18 5,296,242.01 18,016,842.54 844,323.00 18,861,165.54
		\$ 24,157,407.55

Baker County District School Board Balance Sheet – Governmental Funds June 30, 2021

		General Fund	Fed	ecial Revenue - leral Education bilization Fund	Debt Service - Other Debt Service Fund
ASSETS Cash and Cash Equivalents Due from Other Funds Due from Other Agencies Prepaid Items Inventories Restricted Investments	\$	9,154,010.14 244,494.26 39,760.40 13,488.54 190,069.86	\$	219.10 101,241.50 - -	\$ - - - - 3,024,919.65
TOTAL ASSETS	\$	9,641,823.20	\$	101,460.60	\$ 3,024,919.65
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES Liabilities: Accrued Salaries and Benefits Payroll Deductions and Withholdings Accounts Payable Construction Contracts Payable Due to Other Funds	\$	7,703.63 941,104.52 136,740.47 - 3,078.25	\$	- - 1,893.54 - 99,567.06	\$ - - - -
Total Liabilities		1,088,626,87		101,460.60	
Deferred Inflows of Resources: Unavailable Revenue - State Capital Outlay Funds		-		-	-
Fund Balances: Nonspendable: Inventories Restricted for: State Required Carryover Programs	_	190,069.86			
Debt Service Capital Projects Food Service Student Organizations Total Restricted Fund Balance		2,046,707.62 - - - - 2,046,707.62		- - - -	 3,024,919.65
Assigned for: Board Approved Budget Items Unassigned Fund Balance		483,838.92 5,832,579.93			 -
Total Fund Balances		8,553,196.33		<u> </u>	 3,024,919.65
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	9,641,823.20	\$	101,460.60	\$ 3,024,919.65

Pu	pital Projects - blic Education tial Outlay Fund	ı	Capital Projects - Local Capital Improvement Fund		Other Governmental Funds		Total Governmental Funds	
\$	752,275.29 - 6,365,069.84	\$	1,764,919.77	\$	4,093,452.96 100,093.93 269,164.62	\$	15,764,658.16 344,807.29 6,775,236.36	
			- - -		60,271.88		13,488.54 250,341.74 3,024,919.65	
\$	7,117,345.13	\$	1,764,919.77	\$	4,522,983.39	\$	26,173,451.74	
\$	- - - 212,925.00	\$	- - -	\$	67,198.06 3,266.16	\$	7,703.63 1,008,302.58 141,900.17 212,925.00	
	212,925.00		2,001.79 2,001.79		240,160.19 310,624.41		344,807.29 1,715,638.67	
	6,365,069.84		<u>-</u>		73,152.00		6,438,221.84	
					60,271.88		250,341.74	
	539,350.29 - 539,350.29		1,762,917.98 - - 1,762,917.98		1,583,625.99 1,539,309.11 956,000.00 4,078,935.10	****	2,046,707.62 3,024,919.65 3,885,894.26 1,539,309.11 956,000.00 11,452,830.64	
					-	_	483,838.92 5,832,579.93	
	539,350.29		1,762,917.98		4,139,206.98		18,019,591.23	
\$	7,117,345.13	\$	1,764,919.77	\$	4,522,983.39	\$	26,173,451.74	

Baker County District School Board Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total Fund Balances - Governmental Funds	\$	18,019,591.23
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		37,031,158.37
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,055,885.65
A portion of State capital outlay funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements.		6,438,221.84
The deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred Outflows Related to Pensions \$ 11,516,888.00 Deferred Outflows Related to OPEB 197,588.00 Deferred Inflows Related to Pensions (1,300,768.00) Deferred Inflows Related to OPEB (1,572,999.00)		8,840,709.00
Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:		
Certificates of Participation Payable \$ (3,190,020.00) Special PECO Advance Payable (2,139,510.16) Compensated Absences Payable (3,969,327.38) Net Pension Liability (34,228,341.00) Total OPEB Liability (3,700,960.00)	_	(47,228,158.54)
Net Position - Governmental Activities	\$	24,157,407.55

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Baker County District School Board Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended June 30, 2021

		General Fund	Fede	cial Revenue - eral Education oilization Fund		Debt Service - Other Debt Service Fund
Revenues						
Intergovernmental:						
Federal Direct	\$	60,127.25	\$	-	\$	-
Federal Through State and Local		344,007.25		964,956.06		-
State		33,774,367.70		-		-
Local:		5047.004.00				
Property Taxes		5,047,384.08		-		-
Impact Fees Charges for Services		- 475,434.83		-		-
Miscellaneous		424,901,09		-		75,905.39
Total Local Revenues		5,947,720.00	-			75,905.39
Total Revenues		40,126,222,20		964,956,06		75,905.39
Expenditures		10,120,222,20		001,000.00	_	70,800.00
Current - Education:						
Instruction		22,323,435,63		568,732,43		
Student Support Services		2,320,495.67		56,083.45		_
Instructional Media Services		547,657.45		5,081.25		_
Instruction and Curriculum Development Services		732,332.91		1,429.24		-
Instructional Staff Training Services		150,199.96		480.64		-
Instruction-Related Technology		292,762.66		3,472.03		-
Board		365,703.96		-		
General Administration		312,678.97		40,951.99		-
School Administration		2,235,825,56		9,281.80		-
Facilities Acquisition and Construction		12,765.61		-		-
Fiscal Services		742,310,21		=		-
Food Services		18,136.66		-		-
Central Services Student Transportation Services		485,608.76		-		-
Operation of Plant		2,540,743.19 4,098,628.87		51,022.46		-
Maintenance of Plant		1,154,623.90		181,467.39 36,491.38		-
Administrative Technology Services		761,652.52		30,481.30		-
Community Services		200,640,65		_		-
Fixed Capital Outlay:		200,010,00				-
Facilities Acquisition and Construction		_		_		_
Other Capital Outlay		36,125,18		10,462.00		_
Debt Service:				•		
Interest and Fiscal Charges		-				
Total Expenditures		39,332,328.32		964,956.06		-
Excess (Deficiency) of Revenues Over Expenditures		793,893.88				75,905.39
Other Financing Sources (Uses)						
Transfers In		-		-		164,411.00
Proceeds from Special Facility Construction Account		-				-
Sale of Capital Assets		-		-		-
Loss Recoveries Transfers Out		68,675.48 (164,411.00)		-		-
Total Other Financing Sources (Uses)		(95,735.52)	•	-	-	164,411.00
Net Change in Fund Balances		698,158.36				240,316.39
Fund Balances, Beginning		7,855,037.97				2,784,603.26
Adjustment to Beginning Fund Balance		-,,		_		-,,ooo,20 -
Fund Balances, Beginning, as Restated		7,855,037.97		-		2,784,603.26
Fund Balances, Ending	\$	8,553,196.33	\$	0.00	\$	3,024,919.65
, *		_,,		0.00	<u> </u>	414-110100

Capital Projects - Public Education Capital Outlay Fund		Capital Projects - Local Capital Improvement Fund		Other Governmental Funds	Total Governmental Funds		
\$		\$ -	\$	_	\$ 60,127.25		
V	_		*	5,895,046.93	7,204,010.24		
	-	-		204,714.25	33,979,081.95		
	<u>-</u>	1,698,459,73		_	6,745,843.81		
	_			429,764.21	429,764.21		
	-	-		8,648.90	484,083.73		
		5,820.75	_	1,070,135.90	1,576,763.13		
		1,704,280.48	_	1,508,549.01	9,236,454 <u>.88</u>		
		1,704,280.48	_	7,608,310.19	50,479,674.32		
				2,396,384.80	25,288,552.86		
	_	- -		242,438.00	2,619,017.12		
	_	_		641.10	553,379.80		
	_	-		362,293.81	1,096,055.96		
	_	u u		427,222.73	577,903.33		
	-	- .		13,053.64	309,288.33		
	_	-			365,703.96		
	-	-		128,260.78	481,891.74		
	₩.	-		150,00	2,245,257.36		
	-	258,013.42		204,342.98	475,122.01		
	=	-			742,310.21		
	-	-		2,972,664.42	2,990,801.08		
	-	-		14,345.35	499,954.11		
	-	•		41,918.15	2,633,683.80		
	-	•		-	4,280,096.26 1,191,115.28		
	-	•		_	761,652,52		
	-	-		-	200,640.65		
	1,600,159.87	_		_	1,600,159.87		
	-	816,701.00		5,655.85	868,944.03		
	<u> </u>			181.69	181.69		
	1,600,159.87	1,074,714.42	_	6,809,553.30	49,781,711.97		
	(1,600,159.87)	629,566.06	_	798,756.89	697,962.35		
	-	-		_	164,411.00		
	2,139,510.16			-	2,139,510.16		
	# · · · · · · · · · · · · · · · · · · ·	58,637.50		-	58,637.50		
	-			-	68,675.48		
				<u> </u>	(164,411,00)		
	2,139,510.16	58,637.50	_		2,266,823.14		
	539,350.29	688,203.56		798,756.89	2,964,785.49		
	-	1,074,714.42		2,496,127.09	14,210,482.74		
	-	-		844,323.00	844,323.00		
		1,074,714.42		3,340,450.09	15,054,805.74		
\$	539,350.29	\$ 1,762,917.98	<u>\$</u>	4,139,206.98	\$ 18,019,591.23		

Baker County District School Board Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Fiscal Year Ended June 30, 2021

Tof the Hotal Teal Lindea Bulle 50, 2021	
Net Change in Fund Balances - Governmental Funds	\$ 2,964,785.49
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current fiscal year.	658,709.72
Special facility construction advances provide current financial resources to the governmental funds, but increase long-term liabilities in the statement of net position. This is the amount of the increase in the estimated Special PECO Advance Payable in the current year.	(2,139,510.16)
Certain funds due from other agencies were not available and, therefore, not recognized as revenue in the governmental fund statements. However, under the full accrual basis of accounting, this amount is accrued and reported as revenue on the statement of activities.	6,438,221.84
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current fiscal year.	54,364.95
Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.	
Increase in Total OPEB Liability \$ (158,242.00) Increase in Deferred Outflows of Resources - OPEB 197,588,00 Decrease in Deferred Inflows of Resources - OPEB 44,147.00	83,493.00
Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.	
FRS Pension Contribution \$ 2,433,516.00 HIS Pension Contribution 459,507.00 FRS Pension Expense (4,978,265.00) HIS Pension Expense (725,950.00)	(2,811,192.00)
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service fund is reported with governmental activities.	47,369.17
Change in Net Position - Governmental Activities	\$ 5,296,242.01
-	,,

Baker County District School Board Statement of Net Position – Proprietary Fund June 30, 2021

	Internal Service Fund		
ASSETS			
Current Assets: Cash and Cash Equivalents	\$ 1,089,195.65		
LIABILITIES			
Current Liabilities: Estimated Insurance Claims Payable	33,310.00		
NET POSITION			
Unrestricted	\$ 1,055,885.65		

Baker County District School Board Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund For the Fiscal Year Ended June 30, 2021

	Internal Service Fund		
OPERATING REVENUES Premiums	\$	435,030.71	
OPERATING EXPENSES Insurance Claims		390,161.09	
Operating Income		44,869.62	
NONOPERATING REVENUES Interest		2,499.55	
Change in Net Position Total Net Position - Beginning		47,369.17 1,008,516.48	
Total Net Position - Ending	<u>\$</u>	1,055,885.65	

Baker County District School Board Statement of Cash Flows – Proprietary Fund For the Fiscal Year Ended June 30, 2021

	In:	ternal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from Premiums Cash Payments for Insurance Claims	\$	435,030.71 (394,576.09)
Net Cash Provided by Operating Activities		40,454.62
CASH FLOWS FROM INVESTING ACTIVITIES Interest Income		2,499.55
Net Increase in Cash and Cash Equivalents		42,954.17
Cash and Cash Equivalents, Beginning		1,046,241.48
Cash and Cash Equivalents, Ending	\$	1,089,195.65
Reconciliation of Operating Income to Net Cash Provided by Operating A	ctivit	ies:
Operating Income Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: Changes in Assets and Liabilities: Decrease in Estimated Insurance Claims Payable	\$	44,869.62 (4,415.00)
Net Cash Provided by Operating Activities	\$	40,454.62
• • -		

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Baker County School District (District) and its component unit. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Baker County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Baker County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component unit is included within the District's reporting entity.

Blended Component Unit. Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District. The Baker County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note III.H.2. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund. Separate financial statements are provided for the governmental funds and the proprietary fund.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the blended component unit. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Federal Education Stabilization Fund to account for Federal Coronavirus
 Aid, Relief, and Economic Security (CARES) Act funding provided through the State as
 emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- <u>Debt Service Other Debt Service Fund</u> to account for the accumulation of resources for, and the payment of Qualified Zone Academy Bonds.
- <u>Capital Projects Public Education Capital Outlay Fund</u> to account for the proceeds of Special Facilities Construction Account appropriations to be used to construct a new elementary school.
- Capital Projects Local Capital Improvement Fund to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, and new and replacement equipment.

Additionally, the District reports the following proprietary fund type:

• Internal Service Fund – to account for the District's individual self-insurance programs.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial

statements, transfers between the funds are eliminated in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 30 days of year end). Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund is reported using the economic resources measurement focus and the accrual basis of accounting.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of

acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. This investment is reported at fair value, which is amortized cost.

Investments made locally consist of a Federal Home Loan Banks (FHLB) discount note reported at fair value.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at average invoice price, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when purchased during the fiscal year and then adjusted at fiscal year end to reflect year-end physical inventories.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	Estimated Useful Lives
Improvements Other Than Buildings	10 - 20 years
Buildings and Fixed Equipment	20 - 50 years
Furniture, Fixtures, and Equipment	5 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position and the governmental funds balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The District has three items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB, are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to State capital outlay funding and will be recognized as an inflow of resources in the period that it becomes available.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2021.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike

commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In addition, the District has adopted Board Policy 7.010, *School Budget System*, which provides that if feasible, at least 5 percent of the recurring expenditure budget be reserved for unforeseen events including, but not limited to, revenue and student enrollment projection shortfalls.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the Educational Facilities Security Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

Pursuant to Section 1013.64, Florida Statutes, the District received a special allocation in the 2020-2021 fiscal year for specific construction needs through the Public Education Capital Outlay and Debt Service Trust Fund - Special Facility Construction Account. As a condition for receiving these funds, other construction funding must be pledged for the project, including the capital outlay millage levied pursuant to Section 1011.71(2), Florida Statutes, for the total amount of 3 fiscal years' maximum millage. Collections of the pledged revenues that are subsequently paid to the State will be reported as expenditures in the governmental funds statement of revenues, expenditures, and changes in fund balance and reduce the liability in the statement of net position.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Baker County Property Appraiser, and property taxes are collected by the Baker County Tax Collector.

The Board adopted the 2020 tax levy on September 8, 2020. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Baker County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Educational Impact Fees

Baker County (County) imposes an educational impact fee based on an ordinance adopted by the County Commission in 2006. The educational impact fee is collected for most new residential construction by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and are not to be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction

costs; furniture and equipment; and payment of principal, interest, and related costs of indebtedness necessitated by new residential development.

5. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

6. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

7. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund is charges for employee health insurance premiums. Operating expenses include insurance claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. ACCOUNTING CHANGE

The District implemented GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The District does not consider the school internal funds to meet the criteria for reporting as fiduciary activities due to the District's administrative involvement with those funds. As such, the beginning net position and fund balance of the District's statement of activities and nonmajor governmental funds were each increased by \$844,323.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

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

B. Investments

The District's investments at June 30, 2021, are reported as follows:

Investments	<u>Maturities</u>	Fair Value
SBA: Florida PRIME (1)	50 Day Average	\$ 389,671.31
United States Instrumentality Obligations: FHLB Discount Note (2)	12-21-21	3,024,919.65
Total Investments		\$ 3,414,590.96

- (1) This investment is reported as a cash equivalent for financial statement reporting purposes.
- (2) This investment is held under a paying agent agreement in connection with the Qualified Zone Academy Bonds (QZAB) financing arrangement (see Note III.H.2).

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investment in the FHLB discount note totaling \$3,024,919.65 is valued using Level 1 inputs.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such

action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that further limits its investment choices.

The District's investment in Florida PRIME is rated AAAm by Standard & Poor's.

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

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and (1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; (2) if in book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or (3) if physically issued to the holder but not registered with the issuer or its agents, the investment must be immediately placed

for safekeeping in a secured vault. The District does not have a formal investment policy that addresses custodial credit risk.

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not have a formal investment policy that limits the amount the District may invest in any one issuer.

More than 5 percent of the District's investments are in a FHLB discount note. These investments are 89 percent of the District's total investments and 100 percent of the investments in the Debt Service – Other Debt Service Fund.

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES		-		
Capital Assets Not Being Depreciated: Land Construction in Progress	\$ 1,677,196.41	\$ - 1,600,159.87	\$ <u>-</u>	\$ 1,677,196.41 1,600,159.87
Total Capital Assets Not Being Depreciated	1,677,196.41	1,600,159.87		3,277,356.28
Capital Assets Being Depreciated: Improvements Other Than Buildings Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles Audio Visual Materials and Computer Software	3,782,258.01 63,621,051.63 1,638,507.65 8,713,238.26 338,191.68	64,190.10 811,632.00	1,206,065.00 	3,782,258.01 63,621,051.63 1,702,697.75 8,318,805.26 338,191.68
Total Capital Assets Being Depreciated	78,093,247.23	<u>875,822.10</u>	1,206,065.00	77,763,004.33
Less Accumulated Depreciation for: Improvements Other Than Buildings Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles Audio Visual Materials and Computer Software	2,941,023.70 33,168,041.23 1,305,471.61 5,645,266.77 338,191.68	24,185.84 1,229,714.46 88,723.34 474,648.61	- - 1,206,065.00 -	2,965,209.54 34,397,755.69 1,394,194.95 4,913,850.38 338,191.68
Total Accumulated Depreciation	43,397,994.99	1,817,272.25	1,206,065.00	44,009,202.24
Total Capital Assets Being Depreciated, Net	34,695,252.24 \$ 36,372,448.65	(941,450.15) \$ 658,709.72	\$ 0.00	33,753,802.09 \$ 37,031,158.37
Governmental Activities Capital Assets, Net	\$ 36,372,448.65	Ψ 000,109.12	Ψ 0.00	Ψ 01,001,100.01

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 474,648.61
Unallocated	1,342,623.64
Total Depreciation Expense – Governmental Activities	\$ 1,817,272.25

D. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled \$5,704,215 for the fiscal year ended June 30, 2021.

FRS Pension Plan

<u>Plan Description</u>. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- Regular Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Members who hold specified elective offices in local government.
- Senior Management Service Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

<u>Benefits Provided</u>. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service	2.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions</u>. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2020-21 fiscal year were as follows:

	Percent of Gross Salary		
<u>Class</u>	<u>Employee</u>	Employer (1)	
FRS, Regular	3.00	10.00	
FRS, Elected County Officers	3.00	49.18	
FRS, Senior Management Service	3.00	27.29	
DROP – Applicable to Members from All of the Above Classes	0.00	16.98	
FRS, Reemployed Retiree	(2)	(2)	

⁽¹⁾ Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

The District's contributions to the Plan totaled \$2,433,516 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the District reported a liability of \$24,708,563 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.057009052 percent, which was an increase of 0.001047468 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized the Plan pension expense of \$4,978,265. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

⁽²⁾ Contribution rates are dependent upon retirement class in which reemployed.

Description	 erred Outflows Resources	 erred Inflows Resources
Differences Between Expected and		
Actual Experience	\$ 945,647	\$ -
Change of Assumptions	4,473,036	-
Net Difference Between Projected and Actual		
Earnings on FRS Pension Plan Investments	1,471,172	-
Changes in Proportion and Differences Between		
District FRS Contributions and Proportionate		
Share of Contributions	221,627	530,786
District FRS Contributions Subsequent to	•	
the Measurement Date	2,433,516	
Total	\$ 9,544,998	\$ 530,786

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,433,516, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount		
2022	\$ 1,202,666		
2023	2,097,157		
2024	1,859,550		
2025	1,136,187		
2026	285,136		
Total	\$ 6,580,696		

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Investment Rate of Return	6.80 percent, net of pension plan investment
	expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and

best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target <u>Allocation (1)</u>	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.2%	2.2%	1.2%
Fixed Income	19.0%	3.0%	2.9%	3.5%
Global Equity	54.2%	8.0%	6.7%	17.1%
Real Estate (Property)	10.3%	6.4%	5.8%	11.7%
Private Equity	11.1%	10.8%	8.1%	25.7%
Strategic Investments	4.4%	5.5%	5.3%	6.9%
Total	100%	-		
Assumed inflation - Mean		-	2.4%	1.7%

⁽¹⁾ As outlined in the Plan's investment policy.

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2020 valuation was updated from 6.9 percent to 6.8 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	1%	Current	1%	
	Decrease (5.8%)	Discount Rate (6.8%)	Increase (7.8%)	
District's Proportionate Share of the Net Pension Liability	\$ 39,455,423	\$ 24,708,563	\$ 12,391,922	

<u>Pension Plan Fiduciary Net Position</u>. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

HIS Pension Plan

<u>Plan Description</u>. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

<u>Contributions</u>. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$459,507 for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the District reported a net pension liability of \$9,519,778 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The District's proportionate share of the net pension liability was based on the District's 2019-20 fiscal year contributions relative to the total 2019-20 fiscal year contributions of all participating members. At June 30, 2020, the District's proportionate share was 0.077968099 percent, which was an increase of 0.000564902 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized the HIS Plan pension expense of \$725,950. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description		erred Outflows f Resources	 erred Inflows Resources
Differences Between Expected and			
Actual Experience	\$	389,417	\$ 7,344
Change of Assumptions		1,023,647	553,538
Net Difference Between Projected and Actual			•
Earnings on HIS Pension Plan Investments		7,601	_
Changes in Proportion and Differences Between			
District HIS Contributions and Proportionate	-		
Share of Contributions		91,718	209,100
District HIS Contributions Subsequent to			
the Measurement Date		459,507	 -
Total	\$	1,971,890	\$ 769,982

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$459,407, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount		
2022	\$	175,082	
2023	·	131,816	
2024		22,098	
2025		104,812	
2026		164,463	
Thereafter		144,130	
Total	\$	742,401	

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	2.21 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018. This is a change from the prior year mortality assumption which was based on the Generational RP-2000 with Projection Scale BB tables.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 2.21 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the

projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.5 percent to 2.21 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.21 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)	
District's Proportionate Share of the Net Pension Liability	\$ 11,004,438	\$ 9,519,778	\$ 8,304,588	

<u>Pension Plan Fiduciary Net Position</u>. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2020-21 fiscal year were as follows:

	Percent of Gross
Class	Compensation
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7,67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$563,649 for the fiscal year ended June 30, 2021.

E. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, dental, and life insurance coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended by action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

<u>Benefits Provided</u>. The OPEB Plan provides healthcare, prescription drug, dental, and life insurance benefits for retirees and their dependents. In addition to the implicit subsidy described above, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees pursuant to Board approval on July 16, 2007. Under this incentive, retirees receive contributions based on their years of service ranging from \$169.81 per month for 10 to 19 years of service to \$212.56 per month for 30 years or more of service. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

<u>Employees Covered by Benefit Terms</u>. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits Active Employees	250 581_
Total	831

<u>Total OPEB Liability</u>. The District's total OPEB liability of \$3,700,960 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2019, and update procedures were used to determine the total OPEB liability as of June 30, 2021.

<u>Actuarial Assumptions and Other Inputs</u>. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4 percent
Salary Increases	3 percent, including inflation
Discount Rate	1.92 percent, 20-Year AA Municipal Bonds
Municipal Bond Rate Basis	Fidelity's 20-Year Municipal General Obligation AA Index
Mortality Rates	PubG.H-2010 (for non-instructional employees) and PubT.H-2010 (for instructional/teachers) mortality tables with Projection Scale MP-2020.
Healthcare Cost Trend Rates	4.02 percent for fiscal year 2021, ultimately increasing to a rate of 5 percent in 2027.
Plan Participation of Future Retirees	40 percent of future eligible healthy retirees are assumed to choose to participate in the plan at retirement.

Changes in the Total OPEB Liability.

		Amount
Balance at June 30, 2020	\$_	3,542,718
Changes for the year:		
Service Cost		205,992
Interest		89,919
Differences Between Expected and Actual Experience		(205,657)
Changes of Assumptions or Other Inputs		225,069
Benefit Payments		(157,081)
Net Changes		158,242
Balance at June 30, 2021	\$	3,700,960

The changes of assumptions or other inputs was based on the following:

- The discount rate decreased from 2.45 percent to 1.92 percent.
- The mortality improvement scale was updated from MP-2019 to MP-2020.
- The premiums and retiree contributions were updated to reflect the July 1, 2021, rates.

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate</u>. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage point higher (2.92 percent) than the current rate:

	1%			Current		1%	
		Decrease (0.92%)		Discount Rate (1.92%)		Increase (2.92%)	
Total OPEB Liability	\$	4,086,847	\$	3,700,960	\$	3,362,646	

<u>Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates</u>. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (3.02 percent increasing to 4 percent) or 1 percentage point higher (5.02 percent increasing to 6 percent) than the current healthcare cost trend rates:

	Healthcare Cost Trend					
	1% Decrease	Rates	1% Increase			
Total OPEB Liability	\$ 3,408,978	\$ 3,700,960	\$ 4,049,793			

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

Description	 red Outflows Resources	Deferred Inflows of Resources		
Differences Between Expected and Actual Experience Changes of Assumptions or Other Inputs	\$ - 197,588	\$	859,317 713,682	
Total	\$ 197,588	\$	1,572,999	

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

Fiscal Year Ending June 30	 Amount		
2022	\$ (222,324)		
2023	(222, 324)		
2024	(222, 324)		
2025	(222,277)		
2026	(222,050)		
Thereafter	 (264,112)		
Total	\$ (1,375,411)		

F. Construction and Other Significant Commitments

<u>Construction Contracts</u>. The following is a schedule of major construction contract commitments at June 30, 2021:

Project		Contract Amount		Completed to Date		Balance Committed	
New Legacy Elementary School: Architect Contractor	\$	1,416,000 34,710,113	\$	1,132,800	\$	283,200 34,710,113	
Total	\$	36,126,113	\$	1,132,800	\$	34,993,313	

<u>Encumbrances</u>. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next fiscal year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2021:

Major Funds					_		
General	Fede	Special Revenue - eral Education tabilization		Capital Projects - ublic Education Capital Outlay		lonmajor vernmental Funds	Total Governmental Funds
\$ 278,669.76	\$	11,640.93	\$	34,993,313.00	\$	1,693.14	\$ 35,285,316.83

At June 30, 2021, the encumbrances for the Capital Projects – Public Education Capital Outlay (PECO) Fund exceeded the total fund balance by \$34,453,962.71. The encumbrances are expected

to be honored using the resources received in the subsequent fiscal year from the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account.

G. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Baker County District School Board is a member of the North East Florida Educational Risk Management Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Putnam County District School Board serves as fiscal agent for the Consortium.

The Board contracted with a commercial insurance company to provide employee group health insurance. In addition, the Board has established a self-insurance plan to provide District employees with supplemental dental coverage. The dental plan is for District employees and retirees, and their dependents. The plan is administered through an internal service fund. Under the dental plan, the Board contributes employee premiums as a fringe benefit. Employee dependent coverage and other coverage for retirees and their dependents are by prepaid premium.

The claims liability of \$33,310 is reported in the internal service fund at June 30, 2021, to cover estimated incurred, but not reported, insurance claims payable of the employee supplemental insurance plan. The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program.

	Doginaing of	Current Year		Dalamas at
Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2019-20 2020-21	\$ 37,582.00 37,725.00	\$ 438,898.46 390,161.09	\$(438,755.46) (394,576.09)	\$ 37,725.00 33,310.00

H. Long-Term Liabilities

1. Special Public Education Capital Outlay Advance Payable

The liability at June 30, 2021, of \$2,139,510.16 represents the amount of the Public Education Capital Outlay Special Facilities allocation expected to be replaced by other District capital outlay sources that are committed under Section 1013.64, Florida Statutes, for funding specific construction needs. The liability is expected to be retired by the close of the 2022-23 fiscal year.

2. Certificates of Participation

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

Series	Interest Amount Rate Outstanding (Percent)		Lease Term Maturity	 Original Amount	
2005-QZAB	\$	3,190,020	(1)	2021	\$ 3,190,020

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

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

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

3. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year	
GOVERNMENTAL ACTIVITIES						
Certificates of Participation Payable	\$ 3,190,020.00	\$ -	\$ -	\$ 3,190,020.00	\$3,190,020.00	
Special PECO Advance Payable	-	2,139,510.16	-	2,139,510.16	-	
Compensated Absences Payable	4,023,692.33	474,495.34	528,860.29	3,969,327.38	400,000.00	
Net Pension Liability	27.933.033.00	7,294,869.00	999,561.00	34,228,341.00	99,244.00	
Total OPEB Liability	3,542,718.00	520,980.00	362,738.00	3,700,960.00	157,081.00_	
Total Governmental Activities	\$38,689,463.33	\$10,429,854.50	\$1,891,159.29	\$47,228,158.54	\$3,846,345.00	

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

I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.F.10., fund balances may be classified as follows:

- Nonspendable Fund Balance. Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- Restricted Fund Balance. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- <u>Unassigned Fund Balance</u>. The unassigned fund balance is the portion of fund balance that
 is the residual classification for the General Fund. This balance represents amounts that have
 not been assigned to other funds and that have not been restricted, committed, or assigned
 for specific purposes.

J. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund								
Funds		Receivables	Payables						
Major:									
General	\$	244,494.26	\$	3,078.25					
Special Revenue:									
Federal Education Stabilization		219.10		99,567.06					
Capital Projects:									
Local Capital Improvement		_		2,001.79					
Nonmajor Governmental		100,093.93		240,160.19					
Total	\$	344,807.29	\$	344,807.29					

The interfund amounts primarily represent loans to cover temporary cash deficits in pooled accounts and expenditures incurred prior to reimbursements from outside parties. These amounts are expected to be repaid within one fiscal year.

K. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2020-21 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 27,574,109.00
Categorical Educational Program - Class Size Reduction	5,239,258.00
Voluntary Prekindergarten Program	333,800.52
Workforce Development Program	172,406.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	166,989.18
Miscellaneous	492,519.25
Total	\$ 33,979,081.95

Accounting policies relating to certain State revenue sources are described in Note I.G.2.

2. Property Taxes

The following is a summary of millages and taxes levied on the 2020 tax roll for the 2020-21 fiscal year:

	Millages	Taxes Levied
General Fund		
Nonvoted School Tax:		
Required Local Effort	3,709	\$ 4,323,783.98
Basic Discretionary Local Effort	0.748	871,984.48
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	1,748,631.97
Total	5.957	\$ 6,944,400.43

L. Interfund Transfers

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

interfund								
Tra	ansfers In	Tra	Transfers Out					
\$	-	\$	164,411					
	164,411							
\$	164,411	\$	164,411					
	\$	Transfers In \$ - 164,411	\$ - \$ 164,411					

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

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule General and Major Special Revenue Funds For the Fiscal Year Ended June 30, 2021

	General Fund							
		Original Budget		Final Budget		Actual		Variance with Final Budget - Positive (Negative)
Revenues								•
Intergovernmental:								
Federal Direct	\$	60,000.00	\$	60,000.00	\$	60,127,25	\$	127,25
Federal Through State and Local		175,000.00		312,000.00		344,007.25		32,007.25
State		33,893,660.00		33,771,630.00		33,774,367.70		2,737.70
Local:		4 050 575 00		C 000 HMH 00				
Property Taxes		4,856,575.00		5,056,575.00		5,047,384.08		(9,190.92)
Charges for Services Miscellaneous		631,000.00		904 000 00		475,434.83		475,434.83
Total Local Revenues	_	5,487,575.00	-	891,000.00 5,947,575.00		424,901.09 5,947,720.00		(466,098.91)
Total Revenues	_		_					145.00
	_	39,616,235.00	_	40,091,205.00	-	40,126,222.20		35,017.20
Expenditures								
Current - Education: Instruction		24,575,760.00		24,575,760.00		20 202 425 62		0.050.004.07
Student Support Services		2,584,106.00		2,584,106.00		22,323,435.63 2,320,495.67		2,252,324.37
Instructional Media Services		609,193.00		609,193.00		547,657.45		263,610.33 61,535.55
Instruction and Curriculum Development Services		678,535.00		828,535.00		732,332.91		96,202.09
Instructional Staff Training Services		178,444.00		178,444.00		150,199.96		28,244.04
Instruction-Related Technology		267,601.00		367,601.00		292,762.66		74,838.34
Board		457,980.00		457,980.00		365,703.96		92,276.04
General Administration		332,328.00		407,328.00		312,678.97		94,649.03
School Administration		2,481,838.00		2,481,838.00		2,235,825.56		246,012.44
Facilities Acquisition and Construction		51,000.00		126,000.00		12,765.61		113,234.39
Fiscal Services		845,365.00		845,365.00		742,310.21		103,054.79
Food Services		39,300.00		114,300.00		18,136.66		96,163.34
Central Services		704,508.00		704,508.00		485,608.76		218,899.24
Student Transportation Services		2,947,806.00		2,947,806.00		2,540,743.19		407,062.81
Operation of Plant		4,438,540.00		4,438,540.00		4,098,628.87		339,911.13
Maintenance of Plant		1,259,425.00		1,259,425.00		1,154,623.90		104,801.10
Administrative Technology Services		980,740.00		980,740.00		761,652.52		219,087.48
Community Services Fixed Capital Outlay:		308,091.00		271,965.82		200,640.65		71,325.17
Other Capital Outlay		_		36,125.18		36,125.18		
Debt Service:				00,120.10		30,123.10		-
Principal	_	486,667.00		486,667.00				486,667.00
Total Expenditures		44,227,227.00		44,702,227.00		39,332,328.32		5,369,898.68
Excess (Deficiency) of Revenues Over Expenditures		(4,610,992.00)		(4,611,022.00)		793,893.88		5,404,915.88
Other Financing Sources (Uses)		•						
Loss Recoveries		_		_		68,675.48		68,675.48
Transfers Out		(164,411.00)		(164,411.00)		(164,411.00)		-
Total Other Financing Uses		(164,411.00)		(164,411.00)		(95,735.52)		68,675.48
Net Change in Fund Balances		(4,775,403.00)		(4,775,433.00)		698,158.36		5,473,591.36
Fund Balances, Beginning		7,855,037.97		7,855,037.97		7,855,037.97		
Fund Balances, Ending	\$	3,079,634.97	\$	3,079,604.97	<u> </u>	· ·	•	5 473 E04 39
s with maintanny milating	Ψ	0,010,004.87	Ψ	0,010,004.91	φ	8,553,196.33	\$	5,473,591.36

 Original Budget		enue - Federal I Final Budget	Actual	Variance with Final Budget - Positive (Negative)		
\$ - 1,169,255.13 -	\$	- 1,250,386.00 -	\$ - 964,956.06 -	\$	- (285,429.94) -	
_		_	_		_	
-		-	-		-	
1,169,255.13		1,250,386.00	 964,956.06		(285,429.94)	
674,603.79 51,803.58 - -		765,876.02 83,724.57 5,362.30 3,791.05	568,732.43 56,083.45 5,081.25 1,429.24		197,143.59 27,641.12 281.05 2,361.81	
2,645.80		5,272.11	480.64		4,791.47	
-		4,000.00	3,472.03		527.97	
50,537.80		40,951.99	40,951.99		-	
-		12,459.39	9,281.80		3,177.59	
-		-	-		-	
-		-	-		-	
-		_			-	
24,063.00 328,789.16 36,812.00		84,285.13 197,389.44 36,812.00	51,022.46 181,467.39 36,491.38		33,262.67 15,922.05 320.62	
_		10,462.00	10,462.00		_	
		70, 102.00	-		_	
1,169,255.13		1,250,386.00	 964,956.06		285,429.94	
 -			 			
-		-	-		-	
-			 		-	
			 -			
\$ 0.00	\$	0.00	\$ 0.00	\$	0.00	

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

	2021		2020		2019	2018	
Total OPEB Liability					 		
Service Cost	\$	205,992	\$	199,992	\$ 194,167	\$	183,021
Interest		89,919		158,937	152,903		147,204
Differences Between Expected and							
Actual Experience		(205,657)		(896,342)	-		(2,143)
Changes of Assumptions or Other Inputs		225,069		(943,902)	-		
Benefit Payments	·	(157,081)	_	(147,771)	 (155,701)		(142,845)
Net Change in Total OPEB Liability		158,242	_	(1,629,086)	 191,369		185,237
Total OPEB Liability - Beginning		3,542,718		5,171,804	 4,980,435		4,795,198
Total OPEB Liability - Ending	\$	3,700,960	\$	3,542,718	\$ 5,171,804	<u>\$</u>	4,980,435
Covered-Employee Payroll	\$	25,470,686	\$	24,873,717	\$ 21,414,004	\$	21,309,863
Total OPEB Liability as a Percentage of Covered-Employee Payroll		14.5%		14.2%	24.2%		23.4%

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

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	Propo of t	District's ortionate Share he FRS Net sion Liability	Co	District's vered Payrol i	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.066426382%	\$	11,434,937	\$	23,933,766	47.78%	88.54%
2014	0.068752689%		4,194,925		24,643,809	17.02%	96.09%
2015	0.066298006%		8,563,277		24,583,936	34.83%	92.00%
2016	0.059877767%		15,119,183		24,639,158	61,36%	84.88%
2017	0.057291468%		16,946,433		24,942,106	67.94%	83.89%
2018	0.056839648%		17,120,397		25,113,507	68.17%	84,26%
2019	0.055961584%		19,272,390		25,889,354	74.44%	82.61%
2020	0.057009052%		24,708,563		27,073,591	91.26%	78.85%

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

Schedule of District Contributions – Florida Retirement System Pension Plan (1)

Fiscal Year Ending June 30	ntractually Required Contribution	• •	RS Contributions Relation to the Contractually Required Contribution	FRS Contribution ciency (Excess)	District's vered Payroll	FRS Contributions as a Percentage of Covered Payroll
2014	\$ 1,505,976	\$	(1,505,976)	\$ -	\$ 24,643,809	6.11%
2015	1,616,402		(1,616,402)	-	24,583,936	6.58%
2016	1,460,215		(1,460,215)	-	24,639,158	5.93%
2017	1,491,438		(1,491,438)	•	24,942,106	5,98%
2018	1,627,608		(1,627,608)	-	25,113,507	6.48%
2019	1,760,907		(1,760,907)	-	25,889,354	6.80%
2020	1,924,579		(1,924,579)	-	27,073,591	7.11%
2021	2,433,516		(2,433,516)	-	27,681,145	8.79%

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

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

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	District's Proportionate Share of the HIS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduclary Net Position as a Percentage of the Total Pension Liability
2013	0.082382720%	\$ 7,172,499	\$ 23,933,766	29.97%	1.78%
2014	0.082922229%	7,753,431	24,643,809	31.46%	0.99%
2015	0.080976849%	8,258,365	24,583,936	33.59%	0.50%
2016	0.079665030%	9,284,629	24,639,158	37.68%	0.97%
2017	0.078245795%	8,366,402	24,942,106	33.54%	1.64%
20 18	0.076889837%	8,138,107	25,113,507	32.41%	2.15%
2019	0.077403197%	8,660,643	25,889,354	33.45%	2.63%
2020	0.077968099%	9,519,778	27,073,591	35.16%	3.00%

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

Schedule of District Contributions – Health Insurance Subsidy Pension Plan (1)

Fiscal Year Ending June 30	F	ntractually Required Contribution	in (Contributions Relation to the Contractually Required Contribution	HIS Contribution Clency (Excess)	District's vered Payroll	HIS Contributions as a Percentage of Covered Payroll
2014	\$	284,064	\$	(284,064)	\$ -	\$ 24,643,809	1.15%
2015		309,544		(309,544)	-	24,583,936	1.26%
2016		408,334		(408,334)	-	24,639,158	1.66%
2017		414,099		(414,099)	-	24,942,106	1.66%
2018		416,884		(416,884)	-	25,113,507	1.66%
2019		429,812		(429,812)	-	25,889,354	1.66%
2020		449,422		(449,422)	-	27,073,591	1.66%
2021		459,507		(459,507)	-	27,681,145	1.66%

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

Notes to Required Supplementary Information

1. Budgetary Basis of Accounting

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all
 governmental fund types in accordance with procedures and time intervals prescribed by State
 law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital
 outlay) within each activity (e.g., instruction, student transportation services, and school
 administration) and may be amended by resolution at any Board meeting prior to the due date for
 the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

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

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of Assumptions. In 2021, the discount rate used to determine total OPEB liability was decreased from 2.45 percent to 1.92 percent, the mortality assumption was updated, and the premiums and retiree contributions were updated to reflect the July 1, 2021, rates.

3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. In 2020, the long-term expected rate of return was decreased from 6.9 percent to 6.8 percent.

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

Changes of Assumptions. In 2020, the municipal bond rate used to determine total pension liability was decreased from 3.5 percent to 2.21 percent, and the mortality assumption was updated.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Baker County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass - Through Entity Identifying Number	Total Expenditures
Clustered		,	
Child Nutrition Cluster United States Department of Agriculture: Florida Department of Agriculture and Consumer Services: School Breakfast Program National School Lunch Program COVID-19 National School Lunch Program Total National School Lunch Program Summer Food Service Program for Children	10.553 10.555 COVID-19, 10.555 10.555 10.559	21002 21001, 21003 21001, 21003 20006, 20007, 21006, 21007	\$ 632,452.84 2,315,779.44 94,325.93 2,410,105.37 133,026.51
Total Child Nutrition Cluster			3,175,584.72
Forest Service Schools and Roads Cluster United States Department of Agriculture: Florida Department of Financial Services: Schools and Roads - Grants to States	10.665	None	111,442.58
Special Education Cluster United States Department of Education: Florida Department of Education: Special Education - Grants to States Special Education - Preschool Grants Total Special Education Cluster	84.027 84.173	263 267	1,009,486.23 38,881.23 1,048,367.46
Child Care and Development Fund Cluster United States Department of Health and Human Services; Early Learning Coalition of North Florida: Child Care and Development Block Grant	COVID-19, 93.575	None	12,049.75
Not Clustered			
United States Department of Defense Army Junior Reserve Officers Training Corps	12.UNK	N/A	60,127,25
United States Department of the Treasury Baker County Board of County Commissioners; Coronavirus Relief Fund	COVID-19, 21.019	None	26,753.00
United States Department of Education Florida Department of Education: Adult Education - Basic Grants to States Title I Grants to Local Educational Agencies Career and Technical Education - Basic Grants to States Rural Education	84.002 84.010 84.048 84.358	191 212 161 110	96,161.27 1,025,089.00 86,027.15
Supporting Effective Instruction State Grants Student Support and Academic Enrichment Program Education Stabilization Fund: Governor's Emergency Education Relief Fund Elementary and Secondary School Emergency Relief Fund	84.367 84.424 84.425 COVID-19, 84.425C COVID-19, 84.425D	224 241 123 124	116,925.86 208,568.17 138,323.30 172,140.13 792,815.93
Total Education Stabilization Fund	84.425		964,956.06
Total United States Department of Education			2,636,050.81
Total Expenditures of Federal Awards			\$ 7,070,375.57

The accompanying notes are an integral part of this Schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Baker County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
 - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) <u>Indirect Cost Rate</u>. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
 - (4) Noncash Assistance National School Lunch Program. Includes \$292,559.10 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - (5) COVID-19 National School Lunch Program. The District incurred \$94,325.93 in expenditures for the National School Lunch Program grant in the 2019-20 fiscal year.



Sherrill F. Norman, CPA Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Baker County District School Board as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 14, 2022, included under the heading INDEPENDENT AUDITOR'S REPORT. Our report includes a reference to other auditors who audited the financial statements of the school internal funds, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a

combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We identified a certain additional matter finding which is described on pages 66 and 67.

District's Response to Finding

The District's response to the additional matter finding identified in our audit is included as District Response on page 67 in Finding No. AM 2021-001. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Sherrill F. Norman, CPA

Tallahassee, Florida



Sherrill F. Norman, CPA Auditor General

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The President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Baker County District School Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2021. The District's major Federal programs are identified in **SECTION I – SUMMARY OF AUDITOR'S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

District management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Sherrill F. Norman, CPA Tallahassee, Florida

March 14, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None reported

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major Federal programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None reported

Type of auditor's report issued on compliance for major

Federal programs:

Unmodified

Any audit findings disclosed that are required to be

reported in accordance with 2 CFR 200.516(a)?

No

Identification of major Federal programs:

Assistance Listing Numbers:

10.553, 10.555, and 10.559

84.425

Name of Federal Program or Cluster:

Child Nutrition Cluster

Education Stabilization Fund

Dollar threshold used to distinguish between

type A and type B programs:

\$750,000

Auditee qualified as low risk auditee?

Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters are reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters are reported.

SCHOOL INTERNAL FUNDS

Finding Number

AM 2021-001

Opinion Unit

Aggregate Remaining Fund Information

Financial Statements

Various

Account Titles
Fund Name

Other Governmental Funds

Adjustment Amounts

Not Applicable

Statistically Valid Sample

Not Applicable

Prior Year Finding

Not Applicable

Finding

District procedures could be enhanced to ensure school internal funds audit reports are promptly issued and considered in completing the District's financial statements and related audit.

Criteria

Chapter 8 – School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) requires an annual audit of school internal funds. The school internal funds are an integral part of the District financial reporting entity and the school internal funds audit report, if timely issued, should be considered in completing the District financial statements and related audit.

Condition

The District received the school internal funds audit report on March 10, 2022, over 8 months after fiscal year end. Consequently, the 2020-21 fiscal year school internal funds audit was not timely completed and considered in the preparation of the District financial statements (due by September 11th after fiscal year end).

School internal funds provide an accounting for various school club and class activities and are reported in the District financial statements as Special Revenue – Miscellaneous Funds. As of June 30, 2021, District records indicated that the financial activities of the school internal funds represent 17 percent, 0 percent, 0 percent, 13 percent, and 13 percent, respectively, of the assets, liabilities, deferred inflows of resources, fund balance and net position, revenues, and expenditures of the aggregate remaining fund information.

Cause

On July 22, 2019, the Board contracted with an audit firm to perform the school internal funds audits for the 2018-19, 2019-20, and 2020-21 fiscal years. The 2018-19 and 2019-20 fiscal year audit reports were issued and were referred to during the District financial statements audits. However, the contract lacked expected audit report issue dates for any of the audits and, according to District personnel, the audit firm experienced significant personnel turnover.

Effect

Until the school internal funds audit report was issued on March 10, 2022, the District's financial statements contained financial information for the school internal funds that was unaudited. Without an audit report opining on the fair presentation of the school internal funds information, the amounts recorded in those funds are of limited use in completing the District financial statements and financial statement users have limited assurance regarding the accuracy of amounts reported for those funds. Timely completed and presented school internal funds audit reports would also provide ample opportunity for the audit results to be considered during the District financial statements audit.

Recommendation

The Board should include in the contract for school internal funds audit services a completion date that provides sufficient opportunity for the audit to be considered in preparation of the District financial statements. In addition, the

District Response

District should establish effective procedures to ensure that the audits are properly considered in the preparation of accurate financial statements and available for consideration during the District financial statements audit.

Communication with the internal audit firm regarding the District's internal accounts audit began on August 3, 2021. The District provided all requested access and documentation promptly to the internal audit firm. On September 1, 2021, a status update was requested on the progress of the internal audit. At that time, the District was informed that the auditors assigned to complete the District's internal accounts audit were no longer with the firm and a new auditor had been assigned.

On November 9, 2021, another status update was requested and the District offered assistance to help expedite the audit. The District was informed by the audit firm that the audit was being worked on and additional information may be requested from the schools. The audit firm did not request any assistance from the District at that time. After the holiday break, on January 6, 2022, another status update was requested and once again the district offered assistance to help expedite the audit. Again, the audit firm did not request any assistance from the District. On January 31, 2022, the District inquired again about the status of the audit since the Auditor General's office needed this information to finalize their financial statement audit. No response from audit firm.

On February 8, 2022, the internal audit firm was asked by the District to please provide a draft copy of the audit so that the AG's office could finalize their audit and the District could avoid a finding. Finally, on February 11, 2022, the District was informed by the internal audit firm that there were some missing support items needed, those items were sent to the audit firm on February 14, 2022. A draft copy of the internal accounts audit was received on February 25, 2022, and shared with the Auditor General's office. The District believes that due to exessive turnover within the audit firm that the District's internal accounts audit was delayed and work on the audit was not started in earnest until February 11, 2022. Moving forward, the District will ensure that any subsequent contracts for internal accounts audits will include date specific deliverables. This will allow completion of the internal accounts audit so that this information may be considered during the District financial statements audit performed by the Auditor General's office.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for the Federal award audit finding included in our report No. 2021-113.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS



Baker County Public Schools Support Services



Sherric Raulerson, Superintendent of Schools
392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

January 19, 2022

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
2021-113 (2020-001)	Title I Grants to Local Educational Agencies (CFDA No. 84.010) Child Nutrition Cluster (CFDA Nos. 10.553, 10.555, and 10.559) Special Education Cluster (CFDA Nos. 84.027 and 84.173)	The District received a refund from the District commercial health insurance carrier but did not credit the applicable portion of the refund to Federal programs, resulting in questioned costs totaling \$93,424.50.	FULLY CORRECTED as of June 30, 2021	The district restored the questioned costs to the program.

M. Terl Ambrose

Executive Director of Finance and support Services

m. Oli amprose

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

OISTRICT SCHOOL BOARD MEMBERS

Tiffeny McInarney, District I 🥗 Richard Dean Griffis, District 2 🛸 Paula T. Barton, District 3 🛸 Charlie M. Bucnett, III, District 4 🛸 Amanda Hodges, District 5 AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION



Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

DATE:

March 15, 2022

TO:

Sherrie Raulerson, SUPERINTENDENT

FROM:

Teri Ambrose

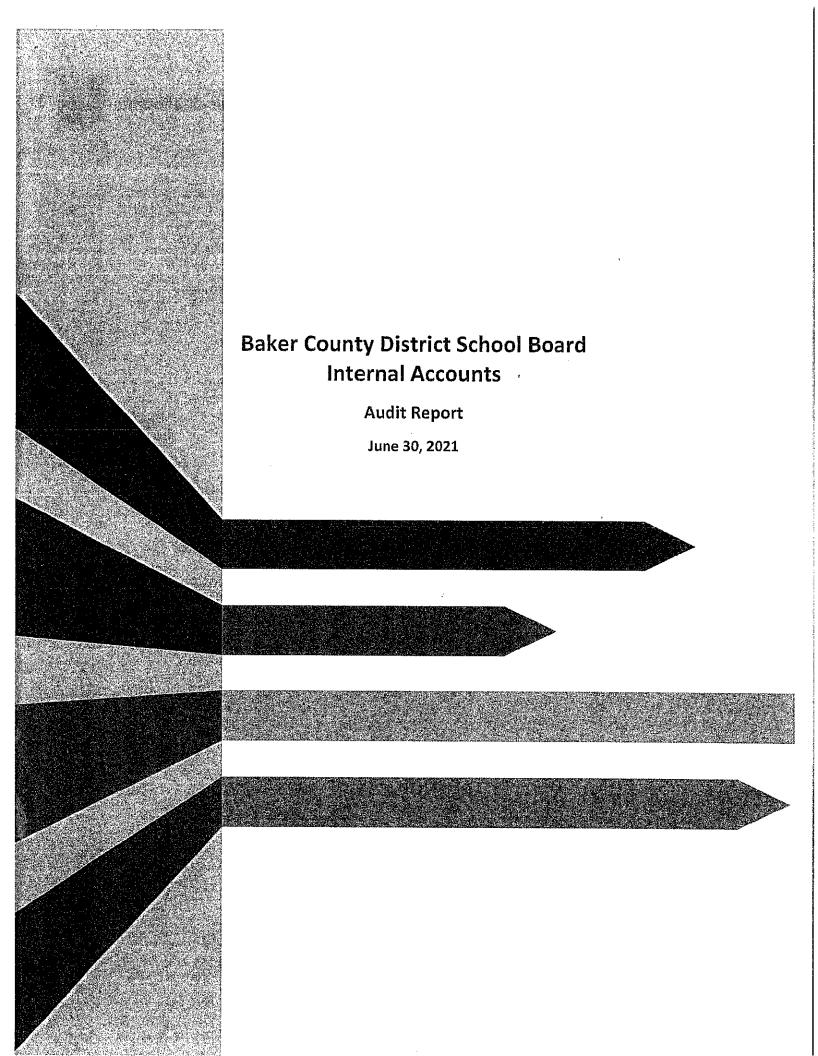
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES MATERIAL SERVICES MATERIAL

RE:

INTERNAL ACCOUNTS AUDIT

Please request Board approval of the Internal Accounts Audit for the period ending June 30, 2021.

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



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INDEPENDENT AUDITORS' REPORT

District School Board Baker County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprises the balance sheet and statement of revenues, expenditures and changes in fund balance for the year ended June 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Baker County District School Board Internal Accounts as of June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note 1 of the financial statements, which explains that the accompanying financial statements includes the balance sheet and statement of revenues, expenditures and changes in fund balance of the Internal Accounts. The financial statements do not include other financial activities of the District School Board and, accordingly, does not purport to, and does not present the fund balance of the District School Board in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 3 to the financial statements, in 2021, the entity adopted new accounting guidance for GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments, and as a result the Internal Accounts are being reported as special revenue funds and opening fund balance has been restated. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 7, 2022 on our consideration of the Internal Accounts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Carn, Riggs Chapan, L.L.C.

Gainesville, Florida March 7, 2022

Baker County District School Board Accounts Balance Sheet – Governmental Funds

June 30,		2021
Assets		
Cash	\$	894,455
Investments		61,545
Total Assets	\$	956,000
Liabilities		
Accounts payable to the board	\$	-
Fund Balance		
Restricted for student organizations		956,000
Total liabilities and fund balance	ć	056.000
Total habilities and fand balance	\$	956,000

Baker County District School Board Accounts Statement of Revenues, Expenditures and Changes in Fund Balances — Governmental Funds

For the year ended June 30,		2021
Revenues		
Athletics	_ , , , , , , , , , , , , , , , , , , ,	292,038
Music		49,307
Classes, clubs, and departments		419,361
Trusts		164,809
General		99,064
Total revenues		1,024,579
Expenditures		
Athletics		277,682
Music		43,791
Classes, clubs, and departments		436,016
Trusts		72,251
General		83,162
Total expenditures		912,902
Change in fund balance		111,677
Fund balance, beginning of year, restated		844,323
Fund balance, end of year	\$	956,000

Baker County District School Board Internal Accounts Notes to Financial Statements

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the effects of activity relating exclusively to the internal accounts of the schools within the Baker County, Florida school system (the "Internal Accounts"). The financial statements do not include other financial activities of the Baker County District School Board. The Internal Accounts' balances are included, as special revenue funds, in the financial reporting entity of the Baker County District School Board. These Internal Accounts' financial statements do not include other financial activities of the District School Board and, accordingly, do not purport to, and do not present the fund balance of the District School Board in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS

All deposits are placed in financial institutions that qualify as public depositories. Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

NOTE 3 — CHANGE IN ACCOUNTING STANDARD

The District implemented GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The District considers the school internal funds to not meet the criteria for reporting as fiduciary activities in custodial funds. As such, they reported the internal accounts as a special revenue fund presenting a balance sheet and statement of revenue, expenditures and changes in fund balance. The beginning fund balance of the special revenue fund was increased by \$844,323.

Supplementary Information

Baker County District School Board Internal Accounts Combining Balance Sheet – Governmental Funds

June 30, 2021	Baker County High School			Baker County Middle School		Baker County Pre- K Kindergarten School		JF Keller Imtermediate School	
Assets Cash	\$	409,032	\$	200,714	ė	57,073	\$	27 533	
Investments	۲ 	61,545	7	-	٠,	37,073	٠ 	37,533 	
Total Assets	\$	470,577	\$	200,714	\$	57,073	\$	37,533	
Liabilities									
Accounts payable to the board	\$	-	\$	-	\$	-	\$	-	
Fund Balance									
Restricted for student organizations		470,577		200,714		57,073		37,533	
Total liabilities and fund balance	\$	470,577	\$	200,714	\$	57,073	\$	37,533	

Baker County District School Board Internal Accounts Combining Balance Sheet – Governmental Funds

June 30, 2021	MacClenny Elementary		Southside Adult Center		Westside Elementary		Total
Assets Cash Investments	\$	54,078 -	\$	75,701 -	\$	60,324	\$ 894, 4 55 61,545
Total Assets	\$	54,07 <u>8</u>	\$	75,701	\$	60,324	\$ 956,000
Liabilities Accounts payable to the board	\$	-	\$	-	\$	-	\$ <u></u>
Fund Balance Restricted for student organizations		54,078		75,701		60,324	956,000
Total liabilities and fund balance	\$	54,078	\$	75,701	\$	60,324	\$ 956,000

Baker County District School Board Internal Accounts Combining Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds

					Bak	er County Pre-	JI	F Keller	
	Bal	cer County	Baker County		Κk	indergarten	lmte	ermediate	
For the year ended June 30, 2021		High School		Middle School		•		School	
Revenues									
Athletics	\$	252,172	\$	39,628	\$	-	\$	_	
Music		45,995		3,312		-		_	
Classes, clubs, and departments		312,213		18,183		2,120		36,883	
Trusts		21,850		109,553		11,650		8,629	
General General		9,087		6,504		36,060		25,710	
Total revenues		641,317		177,180		49,830		71,222	
Expenditures									
Athletics		253,199		24,483		-		_	
Music		39,956		3,835		_		-	
Classes, clubs, and departments		254,476		101,097		2,513		36,781	
Trusts		23,418		19,350		9,596		8,256	
General		13,547		5,650		23,086		21,874	
Total expenditures		584,596		154,415		35,195		66,911	
Change in fund balance		56,721		22,765		14,635		4,311	
Fund balance, beginning of year, restated		413,856		177,949		42,438		33,222	
Fund balance, end of year	\$	470,577	\$	200,714	\$	57,073	\$	37,533	

Baker County District School Board Internal Accounts Combining Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds

	MacClenny		Sc	outhside	Westside	
For the year ended June-30, 2021		mentary	Adult Center		- Elementary	Total
Revenues						
Athletics	\$	-	\$	238	\$ - \$	292,038
Music		-		-	-	49,307
Classes, clubs, and departments		38,254		11,708	-	419,361
Trusts		7,026		6,101	-	164,809
General		7,751		11,707	2,245	99,064
Total revenues		53,031		29,754	2,245	1,024,579
Expenditures						
Athletics		-		-	-	277,682
Music		-		-	-	43,791
Classes, clubs, and departments		28,440		12,709	-	436,016
Trusts		6,455		5,176	. .	72,251
General		7,980		8,288	2,737	83,162
Total expenditures		42,875		26,173	2,737	912,902
Change in fund balance		10,156		3,581	(492)	111,677
Fund balance, beginning of year, restated		43,922		56,743	76,193	844,323
Fund balance, end of year	\$\$	54,078	\$	60,324	\$ 75,701 \$	956,000

Additional Reports



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District School Board Baker County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprise the balance sheet as of June 30, 2021, statement of revenues, expenditures and changes in fund balance, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2022.

Our report on the financial statements includes a paragraph emphasizing that the financial statements includes the balance sheet and statement of revenues, expenditures and changes in fund balance of the Internal Accounts and does not include other financial activities of the Baker County District School Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their restricted functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and other matters as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we reported to management in the accompanying schedule of findings and other matters as items 2021-002 through 2021-005.

Response to Findings

Management's response to the findings identified in our audit is described in the accompanying letter of response. Management's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Can, Riggs & thogram, L.L.C.

Gainesville, Florida March 7, 2022

SECTION I - MATERIAL WEAKNESS

2021-001

Criteria: The internal control environment should include proper separation of duties and responsibilities over accounting functions.

Condition: Some employees, who maintain the accounting records, also handle cash collections, cash disbursements, co-sign checks, and reconcile the bank statement balance to the accounting records.

Cause: The District's limited personnel in the accounting department of each school.

Effect: There is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Recommendation: Internal control over cash transactions would be strengthened if these duties were separated among employees.

SECTION II - OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2021-002

Criteria: The internal accounts collections process must be in compliance with Red Book Chapter Eight, Section III, 1.4(a), which states that all money collected should be substantiated by auditable records.

Condition: Some supporting documentation for receipts was either not available or incomplete for Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten Center, JF Keller Intermediate, Macclenny Elementary, and Westside Elementary. These schools did not provide copies of the receipts provided to the students upon collection of money.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4(a).

Effect: Red Book Chapter Eight Section III, 1.4(a) was not followed.

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4(a). Receipts should be prepared for all money collected.

2021-003

Criteria: All money collected must be deposited into the bank within five (5) working days per Red Book, Chapter Eight, Section III, 1.4 (c).

Condition: Some deposits were not always made within five (5) business days by Baker County High, Baker County Pre-K/Kindergarten Center and Macclenny Elementary School.

Cause: The school was either unaware of, or disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (c).

Effect: The School has been noncompliant with the Red Book Chapter Eight, Section III, 1.4 (c).

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4 (c). All deposits should be made timely and in accordance with Red Book requirements.

2021-004

Criteria: All money collected outside the school office must be turned into the school office no later than the next business day, per Red Book Chapter Eight, Section III, I.4 (b).

Condition: Some collections for the Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten Center, JF Keller Intermediate, Macclenny Elementary, and Westside Elementary School were not turned into the School office the next business day.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (b).

Effect: The Schools have been noncompliant with the Red Book Chapter Eight, Section III, I.4 (b).

Recommendation: We recommend strict compliance with Red Book Chapter Eight, Section III, 1.4 (b). All collections should be turned in to the school office by the next business day.

2021-005

Criteria: Activity accounts that are inactive for two years or longer should be closed out to the general fund per Red Book, Chapter Eight, Section III, 2.3 (f)(2)

Condition: Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten, JF Keller Intermediate, and Westside Elementary schools had inactive accounts that were not properly closed out.

Cause: The schools are either unaware or disregard the policy set forth in Red Book Chapter Eight, Section III, 2.3 (f)(2).

Effect: Red Book Chapter Eight Section III, 2.3(f)(2) is neither enforced nor followed.

Recommendation: We recommend the schools close out the accounts inactive for more than two years to the General Fund.



Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

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Fax: (904) 259-2825

March 7, 2022

Carr, Riggs & Ingram, LLC 4010 NW 25th Place Gainesville, Florida 32606

This letter is written in response to the findings of the Baker County District School Board Internal Accounts Audit Report as of June 30, 2021.

SECTION I - MATERIAL WEAKNESS

2021-001

The District has required all schools to remove the bookkeepers as co-signers on checks. Due to limited staffing within the District, some duties must be combined to allow for efficient use of personnel dollars. However, District staff in the Finance Office performs a comprehensive review of the bank reconciliation, cash receipts, and cash disbursements of each school to ensure the reconciliation is accurate and agrees with the accounting records in an effort to minimize errors.

SECTION II - OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2021-002

Each school will continue to make every effort to properly document receipts as stated in the Red Book Chapter Eight, Section III, 1.4(a). In certain circumstances, receipts are not issued to individuals. For example, gate ticket sales do not have individual receipts issued, but instead rely on the numbered ticket stubs for reconciliation. Moving forward, the bookkeeper will prepare a report of tickets issued and sold to comply with the Red Book.

2021-003

The bookkeepers at each school are aware of the policy as outlined in the Red Book Chapter Eight, Section III, 1.4(c). The schools will make every effort to deposit funds within five (5) working days as dictated by the school calendar.

2021-004

Administration at each school has been informed that all collections outside of the school office shall be turned in to the bookkeeper no later than the next business day as set forth in Red Book Chapter Eight, Section III, 1.4(b).

2021-005

During the 2020-2021 school year, the District experienced turnover of the bookkeeper position at two schools. The new bookkeepers have now been made aware of the Red Book Chapter Eight, Section III, 2.3 (f)(2) and will make every effort to properly close inactive accounts in a timely manner. A reminder has also been sent to each bookkeeper for this item.

If you have questions or concerns, please do not hesitate to contact the Finance Office at (904) 259-0418.

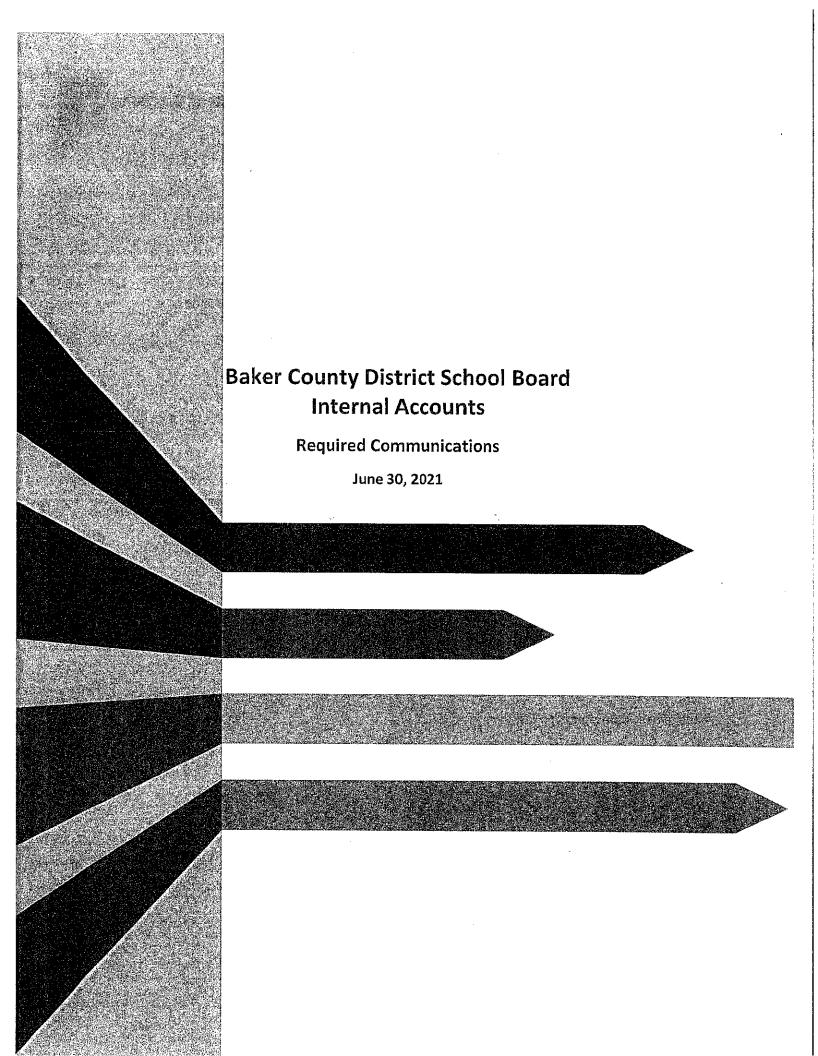
Sincerely,

Sherrie Raulerson, Superintendent

M. Teri Ambrose

Executive Director of Finance and Support Services

Shi ambrose



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INDEPENDENT AUDITORS' REPORT

District School Board Baker County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprises the balance sheet and statement of revenues, expenditures and changes in fund balance for the year ended June 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Baker County District School Board Internal Accounts as of June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note 1 of the financial statements, which explains that the accompanying financial statements includes the balance sheet and statement of revenues, expenditures and changes in fund balance of the Internal Accounts. The financial statements do not include other financial activities of the District School Board and, accordingly, does not purport to, and does not present the fund balance of the District School Board in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 3 to the financial statements, in 2021, the entity adopted new accounting guidance for GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments, and as a result the Internal Accounts are being reported as special revenue funds and opening fund balance has been restated. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 7, 2022 on our consideration of the Internal Accounts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Carr, Riggs & Ungram, L.L.C.

Gainesville, Florida March 7, 2022

Baker County District School Board Accounts Balance Sheet – Governmental Funds

June 30,	2021
Assets Cash Investments	\$ 894,455 61,545
Total Assets	\$ 956,000
Liabilities Accounts payable to the board	\$ -
Fund Balance Restricted for student organizations	956,000
Total liabilities and fund balance	\$ 956,000

Baker County District School Board Accounts Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the year ended June 30,	2021
Revenues	
Athletics	\$ 292,038
Music	49,307
Classes, clubs, and departments	419,361
Trusts	164,809
General	99,064
Total revenues	1,024,579
Expenditures	
	277,682
Athletics	43,791
Music	436,016
Classes, clubs, and departments	· · · · · · · · · · · · · · · · · · ·
Trusts	72,251
General	83,162
Total expenditures	912,902
Change in fund balance	111,677
Fund balance, beginning of year, restated	844,323
Fund balance, end of year	\$ 956,000

Baker County District School Board Internal Accounts Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the effects of activity relating exclusively to the internal accounts of the schools within the Baker County, Florida school system (the "Internal Accounts"). The financial statements do not include other financial activities of the Baker County District School Board. The Internal Accounts' balances are included, as special revenue funds, in the financial reporting entity of the Baker County District School Board. These Internal Accounts' financial statements do not include other financial activities of the District School Board and, accordingly, do not purport to, and do not present the fund balance of the District School Board in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting.

Use of Estimates

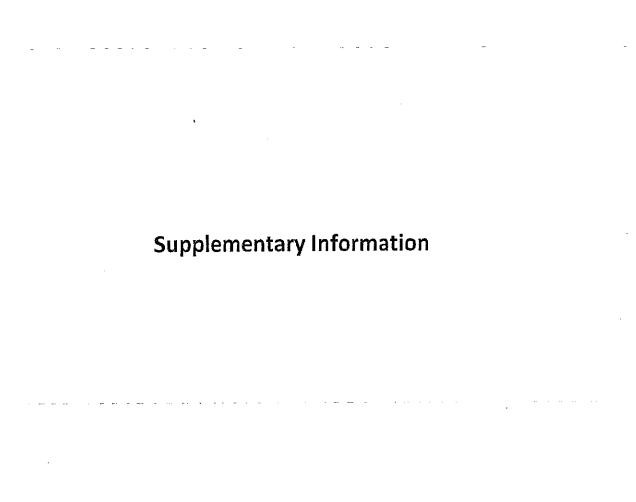
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS

All deposits are placed in financial institutions that qualify as public depositories. Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

NOTE 3 - CHANGE IN ACCOUNTING STANDARD

The District implemented GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The District considers the school internal funds to not meet the criteria for reporting as fiduciary activities in custodial funds. As such, they reported the internal accounts as a special revenue fund presenting a balance sheet and statement of revenue, expenditures and changes in fund balance. The beginning fund balance of the special revenue fund was increased by \$844,323.



Baker County District School Board Internal Accounts Combining Balance Sheet - Governmental Funds

June 30, 2021	er County gh School		aker County iddle School		er County Pre- (indergarten School	JF Keller termediate School
Assets Cash	400.000	٠				
Investments	\$ 409,032 61,545	\$	200,714	Ş	57,073 -	\$ 37,533 -
Total Assets	\$ 470,577	\$	200,714	\$	57,073	\$ 37,533
Liabilities Accounts payable to the board	\$ -	\$	-	\$	-	\$ -
Fund Balance Restricted for student organizations	 470,577		200,714		57,073	 37,533
Total liabilities and fund balance	\$ 470,577	\$	200,714	\$	57,073	\$ 37,533

Baker County District School Board Internal Accounts Combining Balance Sheet – Governmental Funds

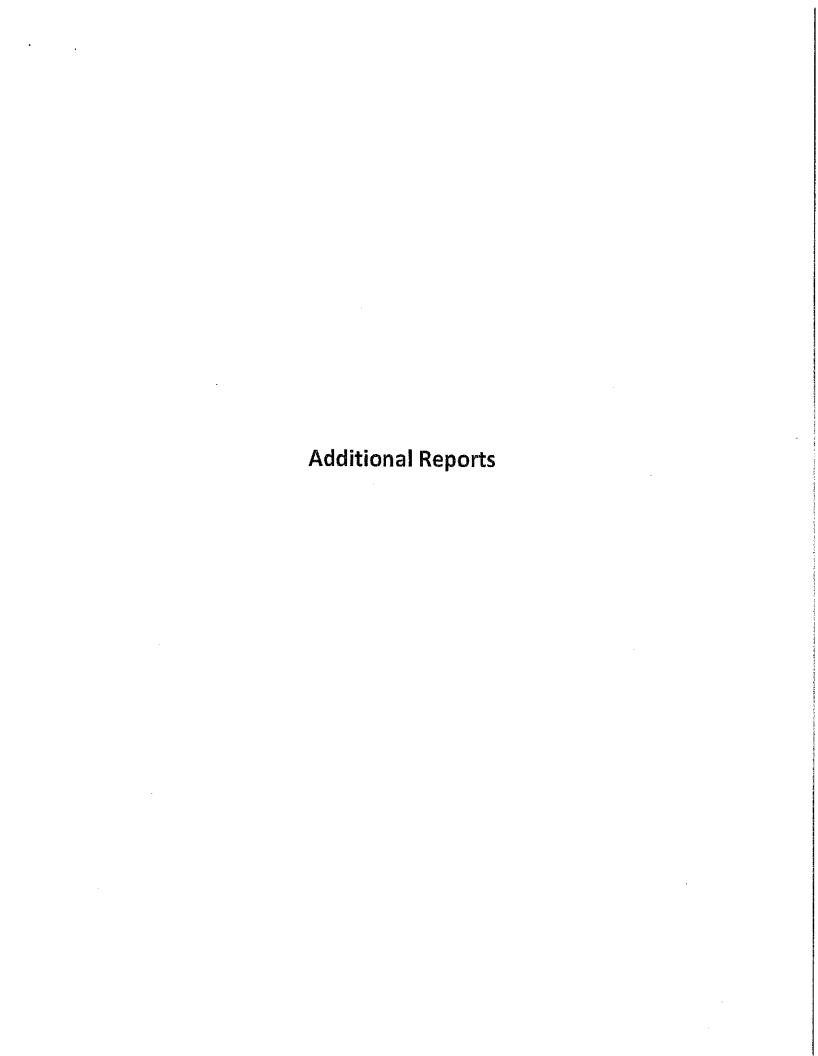
June 30, 2021	cClenny mentary	Soi	uthside Adult Center	•	Vestside ementary	 Total
Assets Cash Investments	\$ 54,078 -	\$	75,701 -	\$	60,324 -	\$ 894,455 61,545
Total Assets	\$ 54,078	\$	75,701	\$	60,324	\$ 956,000
Liabilities Accounts payable to the board	\$ -	\$	-	\$	-	\$ -
Fund Balance Restricted for student organizations	 54,078		75,701		60,324	956,000
Total liabilities and fund balance	\$ 54,078	\$	75,701	\$	60,324	\$ 956,000

Baker County District School Board Internal Accounts Combining Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds

					Bake	r County Pre-	JF	- Keller
	Bak	er County	Bak	er County	K Ki	ndergarten	Imte	rmediate
For the year ended June 30, 2021	Hi	gh School	Mid	ldle School		School	9	School
Revenues		****		· · · · · · · · · · · · · · · · · · ·		*		
Athletics	\$	252,172	\$	39,628	\$	-	\$	_
Music		45,995		3,312		=		
Classes, clubs, and departments		312,213		18,183		2,120		36,883
Trusts		21,850		109,553		11,650		8,629
General		9,087		6,504		36,060		25,710
Total revenues		641,317		177,180		49,830		71,222
Expenditures								
Athletics		253,199		24,483		_		_
Music		39,956		3,835		_		_
Classes, clubs, and departments		254,476		101,097		2,513		36,781
Trusts		23,418		19,350		9,596		8,256
General		13,547		5,650		23,086		21,874
Total expenditures		584,596		154,415		35,195	·	66,911
Change in fund balance		56,721		22,765		14,635		4,311
Fund balance, beginning of year, restated		413,856		177,949		42,438		33,222
Fund balance, end of year	\$	470,577	\$	200,714	\$	57,073	\$	37,533

Baker County District School Board Internal Accounts Combining Statement of Revenue, Expenditures and Changes in Fund Balance — Governmental Funds

	MacClenny		Southside Westside		estside/		
For the year ended June 30, 2021	Elementary		Adult Center Element		mentary	Total	
Revenues							
Athletics	\$	_	\$	238	\$	- 1	\$ 292,038
Music		-		-		-	49,307
Classes, clubs, and departments		38,254		11,708		-	419,361
Trusts		7,026		6,101		-	164,809
General		7,751		11,707		2,245	99,064
Total revenues		53,031		29,754		2,245	1,024,579
Expenditures							
Athletics		-		-		-	277,682
Music		-		-		-	43,791
Classes, clubs, and departments		28,440		12,709		-	436,016
Trusts		6,455		5,176		-	72,251
General		7,980		8,288		2,737	83,162
Total expenditures		42,875		26,173		2,737	912,902
Change in fund balance		10,156		3,581		(492)	111,677
Fund balance, beginning of year, restated		43,922		56,743		76,193	844,323
Fund balance, end of year	\$	54,078	\$	60,324	\$	75,701 <u>\$</u>	956,000





Carr, Riggs & Ingram, LLC 4010 NW 25th Place Gainesville, FL 32606

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District School Board Baker County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Baker County District School Board Internal Accounts (the "Internal Accounts") which comprise the balance sheet as of June 30, 2021, statement of revenues, expenditures and changes in fund balance, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2022.

Our report on the financial statements includes a paragraph emphasizing that the financial statements includes the balance sheet and statement of revenues, expenditures and changes in fund balance of the Internal Accounts and does not include other financial activities of the Baker County District School Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their restricted functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and other matters as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we reported to management in the accompanying schedule of findings and other matters as items 2021-002 through 2021-005.

Response to Findings

Management's response to the findings identified in our audit is described in the accompanying letter of response. Management's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs ! Ungram, L.L.C.

Gainesville, Florida March 7, 2022

SECTION I - MATERIAL WEAKNESS

2021-001

Criteria: The internal control environment should include proper separation of duties and responsibilities over accounting functions.

Condition: Some employees, who maintain the accounting records, also handle cash collections, cash disbursements, co-sign checks, and reconcile the bank statement balance to the accounting records.

Cause: The District's limited personnel in the accounting department of each school.

Effect: There is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Recommendation: Internal control over cash transactions would be strengthened if these duties were separated among employees.

SECTION II - OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2021-002

Criteria: The internal accounts collections process must be in compliance with Red Book Chapter Eight, Section III, 1.4(a), which states that all money collected should be substantiated by auditable records.

Condition: Some supporting documentation for receipts was either not available or incomplete for Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten Center, JF Keller Intermediate, Macclenny Elementary, and Westside Elementary. These schools did not provide copies of the receipts provided to the students upon collection of money.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4(a).

Effect: Red Book Chapter Eight Section III, 1.4(a) was not followed.

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4(a). Receipts should be prepared for all money collected.

2021-003

Criteria: All money collected must be deposited into the bank within five (5) working days per Red Book, Chapter Eight, Section III, 1.4 (c).

Condition: Some deposits were not always made within five (5) business days by Baker County High, Baker County Pre-K/Kindergarten Center and Macclenny Elementary School.

Cause: The school was either unaware of, or disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (c).

Effect: The School has been noncompliant with the Red Book Chapter Eight, Section III, 1.4 (c).

Recommendation: We recommend compliance with Red Book Chapter Eight, Section III, 1.4 (c). All deposits should be made timely and in accordance with Red Book requirements.

2021-004

Criteria: All money collected outside the school office must be turned into the school office no later than the next business day, per Red Book Chapter Eight, Section III, I.4 (b).

Condition: Some collections for the Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten Center, JF Keller Intermediate, Macclenny Elementary, and Westside Elementary School were not turned into the School office the next business day.

Cause: The schools were either unaware or were disregarding the policy set forth in Red Book Chapter Eight, Section III, 1.4 (b).

Effect: The Schools have been noncompliant with the Red Book Chapter Eight, Section III, 1.4 (b).

Recommendation: We recommend strict compliance with Red Book Chapter Eight, Section III, 1.4 (b). All collections should be turned in to the school office by the next business day.

2021-005

Criteria: Activity accounts that are inactive for two years or longer should be closed out to the general fund per Red Book, Chapter Eight, Section III, 2.3 (f)(2)

Condition: Baker County High, Baker County Middle, Baker County Pre-K/Kindergarten, JF Keller Intermediate, and Westside Elementary schools had inactive accounts that were not properly closed out.

Cause: The schools are either unaware or disregard the policy set forth in Red Book Chapter Eight, Section III, 2.3 (f)(2).

Effect: Red Book Chapter Eight Section III, 2.3(f)(2) is neither enforced nor followed.

Recommendation: We recommend the schools close out the accounts inactive for more than two years to the General Fund.



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825



March 7, 2022

Carr, Riggs & Ingram, LLC 4010 NW 25th Place Gainesville, Florida 32606

This letter is written in response to the findings of the Baker County District School Board Internal Accounts Audit Report as of June 30, 2021.

SECTION I - MATERIAL WEAKNESS

2021-001

The District has required all schools to remove the bookkeepers as co-signers on checks. Due to limited staffing within the District, some duties must be combined to allow for efficient use of personnel dollars. However, District staff in the Finance Office performs a comprehensive review of the bank reconciliation, cash receipts, and cash disbursements of each school to ensure the reconciliation is accurate and agrees with the accounting records in an effort to minimize errors.

SECTION II - OTHER MATTERS RELATED TO RED BOOK CHAPTER EIGHT

2021-002

Each school will continue to make every effort to properly document receipts as stated in the Red Book Chapter Eight, Section III, 1.4(a). In certain circumstances, receipts are not issued to individuals. For example, gate ticket sales do not have individual receipts issued, but instead rely on the numbered ticket stubs for reconciliation. Moving forward, the bookkeeper will prepare a report of tickets issued and sold to comply with the Red Book.

2021-003

The bookkeepers at each school are aware of the policy as outlined in the Red Book Chapter Eight, Section III, 1.4(c). The schools will make every effort to deposit funds within five (5) working days as dictated by the school calendar.

2021-004

Administration at each school has been informed that all collections outside of the school office shall be turned in to the bookkeeper no later than the next business day as set forth in Red Book Chapter Eight, Section III, 1.4(b).

2021-005

During the 2020-2021 school year, the District experienced turnover of the bookkeeper position at two schools. The new bookkeepers have now been made aware of the Red Book Chapter Eight, Section III, 2.3 (f)(2) and will make every effort to properly close inactive accounts in a timely manner. A reminder has also been sent to each bookkeeper for this item.

If you have questions or concerns, please do not hesitate to contact the Finance Office at (904) 259-0418.

Sincerely,

Sherrie Raulerson, Superintendent

M. Teri Ambrose

Executive Director of Finance and Support Services



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352,372,6300 352,375,1583 (fax) CRIcpa.com

March 7, 2022

To the District School Board Baker County District School Board

We are pleased to present the results of our audit of the 2021 financial statements of the Baker County District School Board Internal Accounts (the "Internal Accounts").

This communication summarizes our audit, the report issued and various analyses and observations related to the financial accounting and reporting practices followed. The document also contains the communications required by our professional standards.

The audit was designed, primarily, to express an opinion on the 2021 financial statements. We considered an assessment of risks that could materially affect the financial statements and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of your personnel.

At Carr, Riggs & Ingram, LLC ("CRI"), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This information is intended solely for the information and use of you and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact us.

Very truly yours,

CARR, RIGGS & INGRAM, LLC

Can, Riggs & Ungram, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Our audit plan represented an approach responsive to the assessment of risk. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board and management, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on the financial statements for the year ended June 30, 2021;
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards;
- Communicate directly with you and management regarding the results of our procedures;
- Address with you and management any accounting and financial reporting issues;
- Anticipate and respond to your concerns and those of management; and
- Address other audit-related projects as they arise and upon request.



We have audited the financial statements as of and for the year ended June 30, 2021 and have issued our report thereon dated March 7, 2022. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Auditors' responsibility under Generally Accepted Government Auditing Standards	As stated in our engagement letter dated June 18, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the internal control of the internal accounts. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
Management's responsibility	Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the financial statements in conformity with GAAP. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.
	Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
Planned scope and timing of the audit	Our initial audit plan was not significantly altered during our fieldwork.
Management's judgments and accounting estimates The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.	Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are sometimes particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ from those expected. There were no particularly sensitive estimates significantly affecting the financial statements.
Potential effect on the financial statements of any significant risks and exposures Major risks and exposures facing the entity and how they are disclosed.	No such risks or exposures were noted.



MATTER TO BE COMMUNICATED

Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles

- The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.
 - The auditor should also discuss the auditors' judgment about the quality, not just the acceptability, of the accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of financial statements, includina disclosures. Critical accounting policies and practices applied in the financial statements and our assessment of management's disclosures regarding such policies and (including significant practices any modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations.
- Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.

-AUDITORS' RESPONSE

The significant accounting policies used by the internal accounts are described in Note 1 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncements:

Statement_No. 84, Fiduciary Activities (GASB 84)

See Note 3 in the financial statements for the impact of GASB Statement No. 84.

We noted no transactions entered into by the internal accounts during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Further, the disclosures in the internal accounts' financial statements are neutral, consistent, and clear.



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Significant difficulties encountered in the audit Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.	We encountered no significant difficulties in dealing with management in performing and completing our audit.
Disagreements with management Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.	We are pleased to report that no such disagreements arose during the course of our audit.
Other findings or issues Conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Matters arising from the audit that were discussed with, or the subject of correspondence with, management Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.	None noted.
Corrected and uncorrected misstatements All significant audit adjustments arising from the audit, whether or not recorded by management, that could individually or in the aggregate have a significant effect on the financial statements. We should also communicate uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.	See "Summary of Audit Adjustments" section.
Major issues discussed with management prior to retention Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



	School
MATTER TO BE COMMUNICATED Consultations with other accountants When management has consulted with other accountants about significant accounting or auditing matters.	AUDITORS' RESPONSE To our knowledge, there were no such not aware of any consultations with other accountants.
Written representations A reference to the written representations the auditor requested (or a copy of the representation letter).	We have requested certain representations from management that are included in the management representation letter.
Supplementary information in relation to the financial statements as a whole The auditors' responsibility for supplementary information accompanying the financial statements, as well as any procedures performed and the results.	We were engaged to report on the supplementary information, which accompanies the financial statements but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements

themselves.

Summary of Audit Adjustments



During the course of our audit, we accumulate differences between amounts recorded by the internal accounts and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the internal accounts or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

There were no adjustments, either corrected or uncorrected, as a result of our audit procedures.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference concerns an area of the internal accounts' operating environment that has been identified as playing a significant role in the internal accounts' operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.
- Whether the difference involves concealment of a prohibited transaction.



Baker County Public Schools Support Services



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March 7, 2022

Carr, Riggs & Ingram, LLC 4010, NW 25th Place Gainesville, FL 32606

This representation letter is provided in connection with your audit of the financial statements of the Baker County District School Board ("Internal Accounts"), which comprise of the balance sheet - governmental funds, statement of revenues, expenditures and changes in fund balance - governmental funds, and the related notes to the financial statements as of and for the year ended June 30, 2021 (collectively, the "Internal Accounts"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 18, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers. leasing arrangements, and quarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 6) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements
- 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 8) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 9) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Baker School District.
- 10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 12) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 15) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 16) We have disclosed to you the identity of the school district's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements, that you have reported to us.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The school district has no plans or intentions that may materially affect the carrying value or classification of the assets, liabilities or net position of the Internal Accounts.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe has a material effect on the financial statements.

- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statements amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, supplementary schedules and related notes.
- 31) In regard to the preparation of the financial statements and disclosures services performed by you, we have—
 - 1) Assumed all management responsibilities.
 - 2) Designated Teri Ambrose, who has suitable skill, knowledge, or experience to oversee the services.
 - 3) Evaluated the adequacy and results of the services performed.
 - 4) Accepted responsibility for the results of the services
- 32) With respect to the combining balance sheet governmental funds and combining statement of revenues, expenditures and changes in fund balance governmental funds:
 - a) We acknowledge our responsibility for presenting the combining balance sheet governmental funds and combining statement of revenues, expenditures and changes in fund balance governmental funds in accordance with accounting principles generally accepted in the United States of America, and we believe the combining balance sheet governmental funds and combining statement of revenues, expenditures and changes in fund balance governmental funds, including the form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining balance sheet governmental funds and combining statement of revenues, expenditures and changes in fund balance governmental funds have been updated from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the combining balance sheet governmental funds and combining statement of revenues, expenditures and changes in fund balance – governmental funds is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Sincerely,

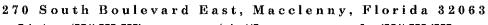
Sherrie Raulerson, Superintendent

Jei ambrose

M. Teri Ambrose, Executive Director of Finance and Support Services







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March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendation of the District Insurance Committee to approve Florida Blue, and their four plan options (5774, 62, 5301, 128/29), with an overall increase in employee premiums of 3.5% and with \$40,000 in wellness funding, as the District's Medical Provider, effective October 1, 2022, to September 30, 2023. (See Attached)

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely

Allen Murphy

Medical Renewal

• FloridaBlue Revised Renewal is a 3.5% increase with \$40k in wellness funding.

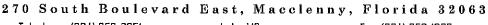
Strategic Planning

						Flori	FloridaBlue				
Baker County School District		Blue Options			BlueCare			BlueOptions		BlueCare	
Renewal Date: 10/01/2022	· .	Odd			HIMO			DPO.		HMO	
		5774			29			5301		128/29	
BENEFITS SUMMARY						Revis	ed Renew	ewal			
IN NETWORK											
Deductible (PYD): (Ind / Fam)		\$3,000/\$9,000		-,	\$6,350/\$12,700			\$2,500/\$7,500		\$2,500/\$5,000	
Deductible Applies to OOP Max?		Yes			Yes			Yes		Yes	
Coinsurance: Carrier / Member		80%/20%			100%/0%			70%/30%		80%/20%	
Physician Services: PCP / Specialist		\$40/\$100			\$35/\$65			\$25/\$45		PYD+20%	
Inpatient Hospital Services		\$500 PAD+PYD+20%			PYD			PYD+30%		PYD+20%	
Provider Services in Hospital and ER		PYD+20%			\$0			PYD+30%		PYD+20%	
Independent Diagnostic Lab/X-Ray/AIS		\$0/\$50/\$400			\$0/\$65/PYD			\$0/PYD+30%		PYD+20%	
Outpatient Surgery and Services		PYD+20%			PYD			PYD+30%		PYD+20%	
Emergency Room Services		\$400			\$300			\$300		PYD+20%	
Urgent Care Services		\$100			\$1.00			\$50		PYD+20%	
Prescription Drugs - Generic		\$10			\$10			\$10		PYD then \$10	
Prescription Drugs - Brand		\$60			\$50			Not Covered		PYD then \$50	
Prescription Drugs - Specialty		\$100			\$80			Not Covered		PYD then \$80	
Prescription Drugs - 90 day Mail Order		2.5x copay			2.5x copay			2.5x copay		2.5x copay	
Mental Health (Inpatient / Outpatient)		\$0			\$0			\$0		PYD+20%	
Out of Pocket Maximum (Ind / Fam)		\$6,350 / \$12,700		₩.	\$6,350 / \$12,700			\$6,350 / \$12,700	-,	\$5,000;\$6,850 / \$10,000	8
RATING ANALYSIS	띪	'		Æ			既		EES		
Employee Only	8	\$855.28	2%	47	\$775.08	4%	55	\$736.14	5% 120	\$590.28	2%
Employee + Spouse	Ŋ	\$1,541.00	28	∞	\$1,396.48	4%	თ	\$1,326.32	4% 18	\$1,063.44	2%
Employee + Child(ren)	П	\$1,403.28	4%	ιΩ	\$1,271.68	4%	14	\$1,207.80	5% 11	\$968.46	4%
Full Family	-	\$2,034.04	4%	ıΛ	\$1,843.28	2%	16	\$1,750.66	4% 18	\$1,403.74	2%
Total Monthly Premium	52	\$312,953.00		65			94		167		
Gross Increase/Decrease from Current		4.5%									
	* \$40,	,000 Wellness Funding		‡							

*Final rates are subject to rounding for per pay period deductions.







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March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendations of the District Insurance Committee to approve Sun Life Dental as the administrator for Dental Plans effective October 1, 2022, to September 30, 2023 with a new four-tier rating structure. The employee's contribution of \$11.50 (employee only) remains the same per paycheck. The family contribution would decrease from \$32.74 to \$28.65 per paycheck. (See Attached)

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely,

Allen Murphy

Strategic Planning

Dental Coverage Analysis

Based on 593 subscribers - current dental enrollment

ınLife tal Plan Dı ırrent

4 Tier Rates

0	The Dental	plan	remains with	
	SunLife.			

- No changes to the benefits.
- A four-tier rating structure will apply
- Employee Only rate remains the same
- Dependent tiers have a slight decrease in rates due to the new tier structure.

Contribution Strategy BENEFITS SUMMARY		Ш		
Deductible			\$75/\$150	\$75/\$150
Annual Maximum			\$1,000	\$1,000
In-Network				
Preventive Services			100%	100%
Basic Services			80%	80%
Major Services			20%	20%
Out-of-Network				
Preventive Services			100%	100%
Basic Services			80%	80%
Major Services			20%	20%
Out of Network R&C			N/A	N/A
Endo/Perio Benefit Level			Basic	Basic
Orthodontia			Not Covered	Not Covered
Contract Language				
Dependent Age Max			26	26
Waiting Periods			None	None
Annual Open Enrollment (AOE)?			Yes	Yes
Rate Guarantee			2 years	2 years
FUNDING RATES				
Employee Only	291	291	\$35.70	\$35.70
Employee + Spouse	0	123	\$0.00	\$69.82
Employee + Child(ren)	0	22	\$0.00	\$76.66
Full Family	284	150	\$78.18	\$70.00
PEPM Fee			\$5.41	\$5.41
PEPM Fee Rate Guarantee				1 year
Total Monthly PEPM Admin. Cost			\$3,110.75	\$3,110.75
Total Monthly Premium			\$35,702.57	\$33,379.45

*Final rates are subject to rounding for per pay period deductions.

Strategic Planning

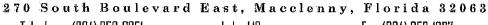
Dental Coverage Analysis

- · The self-funded dental plan administration will continue through SunLife Financial with no changes to the plan design.
- Due to plan utilization, employee costs remain the same and dependent tiers decrease. The costs to employee contributions per pay-check is outlined below. .

	Current	Renewal	+/- per pay
Employee Only	\$11.50	\$11.50	\$0.00
Employee + Spouse	N/A	\$28.56	-\$4.18
Employee + Child(ren)	N/A	\$31.98	-\$0.76
Family	\$32.74	\$28.65	-\$4.09







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March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendation of the District Insurance Committee to approve Vision Service Plan (VSP), with no changes in employee premiums but with enhancements to the plan, as the District's voluntary vision plan provider, effective October 1, 2022, to September 30, 2023. (See Attached)

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely

Allen Murphy

Vision Coverage Analysis

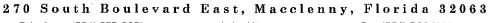
 Through marketing the coverage, the rates will remain the same with enhancements to the

BENEFIT FREQUENCY			
Exam		every 12 months	every 12 months
Lenses		every 12 months	every 12 months
Frames		every 24 months	every 24 months
Contact Lenses (in lieu of frames and lenses)		every 12 months	every 12 months
COPAYMENT IN-NETWORK		の大学の対象がある。	というのは、これのないないないのである。 大田 はんかい かいかい かいかい ないない かんしゅう
Exam with Standard Dilation		\$10	\$10
Exam with Retinal Imaging		\$39	\$39
Materials		\$10	\$10
Polycarbonate Lenses (age 19 and under)	Juc	Included in Materials Copay	Included in Materials Copay
Standard Progressive Lenses		\$0	\$0
Frames		\$150 Retail Allowance	\$150 Retail Allowance
Contact Lenses		\$150 Retail Allowance	\$130 Retail Allowance
Contact Lenses Fit and Follow Up		Up to \$60 copay	Up to \$60 copay
COST ANALYSIS	S.33		いるないころいというというなないと
Employee	161	\$8.58	\$8.58
Employee + Spouse	71	\$13.74	\$13.74
Employee + Child(ren)	34	\$14.02	\$14.02
Family	93	\$22.60	\$22.60
Benefit Focus EDI File Fee Cost		\$0.00	\$0.00
Monthly Premium		\$4,935.40	\$4,935.40
Increase/Decrease		0.00%	0.00%
Rate Guarantee			10/1/2023

*Final rates are subject to rounding for per pay period deductions.







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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendation of the District Insurance Committee to remove SunLife and approve The Hartford as the District's Basic Life insurance plan for employee and voluntary life insurance plan for employee, spouse and children, with a savings on basic life coverage, effective October 1, 2022, through September 30, 2023. (See Attached)

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely,

Allen Murphy

Basic and Vol. Life Coverage Analysis

Strategic Planning

Basic Life and Voluntary
Life coverage will move to
The Hartford with a cost
savings on the basic life

coverage.

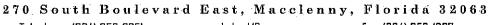
	Suntife	SunLife	The Hartford
	Current	Renewal	
	with EAP	with EAP	with EAP
Basic Life		· · · · · · · · · · · · · · · · · · ·	OPTION 1
Basic Life Amount	\$10,000	\$10,000	\$10,000
Basic Life Maximum	\$10,000	\$10,000	\$10,000
Guaranteed Issue Amount	\$10,000	\$10,000	\$10,000
Reduction Schedule	50% at age 70	50% at age 70	50% at age 70
Basic Life Volume	\$8,315,000	\$8,315,000	\$8,315,000
AD&D Volume	\$8,315,000	\$8,315,000	\$8,315,000
Basic Life Premium/\$1,000	\$0.296	\$0.444	\$0.260
AD&D Premium/\$1,000	\$0.034	\$0.034	\$0.010
Total Basic Life and AD&D Premium	\$0.330	\$0.478	\$0.270
Basic Life Estimated Monthly Premium	\$2,461.24	\$3,691.86	\$2,151.90
AD&D Estimated Monthly Premium	\$282.71	\$282.71	\$83.15
Total Estimated Monthly Premium	\$2,743.95	\$3,974.57	\$2,245.05
Increase/Decrease		44.8%	-18.2%
Rate Guarantee		10/1/2024	10/1/2024
Voluntary Life			京本語のないないという あっちゅう

Benefit	\$10,000 increments to a maximum of \$500,000	\$10,000 increments to a maximum of \$500,000	\$10,000 increments to a maximum of \$10,000 increments to a maximum of \$10,000 increments to a maximum of \$50,000
Guaranteed Issue	\$100,000	\$100,000	\$100,000
	50% of employee election up to	50% of employee election up to	50% of employee election up to
Spousal Benefit	\$250,000 maximum in \$5,000	\$250,000 maximum in \$5,000	\$250,000 maximum in \$5,000
	increments	increments	increments
Spousal Guaranteed Issue	\$50,000	\$50,000	\$50,000
Child Benefit	\$10,000	\$10,000	\$10,000
Reduction Schedule	50% at age 70	50% at age 70	50% at age 70
Employee/Spouse Rates per \$1,0	300		
<25	\$0.060	\$0.060	\$0.060
25-29	\$0.060	\$0.060	\$0.060
30-34	\$0.070	\$0.070	\$0.070
35-39	\$0.080	\$0.080	\$0.080
40-44	\$0.100	\$0.100	\$0.100
45-49	\$0.170	\$0.170	\$0.170
50-54	\$0.250	\$0.250	\$0.250
55-59	\$0.510	\$0.510	\$0.510
60-64	\$0.710	\$0.710	\$0.710
65-69	\$1.210	\$1.210	\$2.340
70-74	\$2.340	\$2.340	\$4.460
75+	\$4.460	\$4.460	\$4.131
Child Rate per \$1,000	\$0.120	\$0.120	\$0.100
Rate Guarantee			10/1/2024
Implementation Credit			Benefit Focus Integration

*Final rates are subject to rounding for per pay period deductions.







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March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendations of the District Insurance Committee to remove Sunlife and approve The Hartford as the administrator for the Short-Term Disability Plan with a 4% cost savings to the plan. (See Attached)

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely.

Allen Murphy

Short Term Disability Coverage Analysis

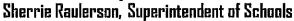
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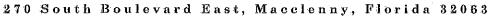
Short Term Disability will move the Hartford with a cost savings.

Group Short Term Disability Analysis	Sunlife	The Hartford
Optional - Employee Paid	STD	STD
October 1, 2022	Current	
BENEFIT SUMMARY	Employee Paid	Employee Paid OPTION 2
% of Weekly Earnings	%09	%09
Maximum Weekly Benefit	\$102	\$102
Elimination Period (Injury/Illness)	1/8	1/8
Benefit Duration	26 weeks	26 weeks
Pre-Ex Limitation	3/12	3/3/12
RATING ANALYSIS		
Monthly Rate per \$10	\$0.960	\$0.920
Volume (covered benefit)	21,726	21,726
Approximate Monthly Premium	\$2,085.70	\$1,998.79
Increase/Decrease		4%
Rate Guarantee		10/1/2024
Employee Cost Per Month	\$9.79	\$9.38

^{*}Final rates are subject to rounding for per pay period deductions.







Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-1387

March 23, 2022

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

Dear Superintendent Raulerson,

I am requesting approval to accept the recommendations of the District Insurance Committee to approve Colonial Life Renewal as the administrator of the Hospital Indemnity Plan (HIP) with no changes in employee premiums or plan.

If it meets with your approval, please submit for Board approval at the April 4, 2022, Board meeting.

Thank you for your consideration of this request. If you have any questions, please contact me.

Sincerely

Allen Murphy

TIP Coverage Analysis

Strategic Planning

The HIP Plan is offered to	employees who waive medical	benefits.
•		

 The HIP plan remain with Colonial Life with no changes to the plan rates.

		Colonial Life	Colonial Life
		Current	Renewal
BENEFIT SUMMARY		の語言の記録を表示にあることで	
Emergency Room	1\$	\$100 limit 2 per calendar year	\$100 limit 2 per calendar year
Observation Stay		Not covered	Not covered
Ambulance	ċ si	\$100 ground - \$1,000 air per calendar year	\$100 ground - \$1,000 air per calendar year
Initial Hospital Confinement		\$3,000 per calendar year	\$3,000 per calendar year
Daily Hospital Confinement		\$100/day limit 365 per confinement	\$100/day limit 365 per confinement
Daily Hospital Confinement - ICU	s _Z	Same as normal confinement	Same as normal confinement
Inpatient Surgery		Not covered	Not covered
Outpatient Surgery	ភ	Up to \$1,500 per calendar year	Up to \$1,500 per calendar year
Inpatient Rehabilitation		Not covered	Not covered
Diagnostic Imaging		\$250 per calendar year	\$250 per calendar year
X-rays	is.	\$25 limit 2 per calendar year	\$25 limit 2 per calendar year
Appliances		\$100 per calendar year	\$100 per calendar year
	\$25	day limit 3 per calendar year	\$25/day limit 3 per calendar year \$25/day limit 3 per calendar year
Outpatient Physicians Treatment		or 5 with dependents	or 5 with dependents
Health Screening		Not covered	Not covered
Misc Benefits		None	- 4
UNITERWRITING.			
Eligibility	Δ,	Perpetual guaranteed issue	Perpetual guaranteed issue
Pre-existing Conditions	77	12/12 for new enrollees only	12/12 for new enrollees only
Benefit Reduction		None	None
MONTHLY RATING ANALYSIS		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
Employee Only	67	\$55.55	\$55.55
Employee + Spouse	3 6	\$120.10	\$120.10
Employee + Child(ren)	∞	\$83.20	\$83.20
Full Family	33	\$147.55	\$147.55
Total Monthly Premium		\$11,326	\$11,326
Gross Increase/Decrease			%0.0

^{*}Final rates are subject to rounding for per pay period deductions.



Title I and Special Programs District Office



312 South Boulevard East Macclenny, Florida 32063 (904) 259-6776

March 22, 2022

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

Dear Superintendent Raulerson,

I respectfully request that the 2022-2023 Attendance Agreement between Baker County, Florida and Charlton County, Georgia be placed on the April 4, 2022, School Board Meeting Agenda for consideration. A copy of the agreement is attached.

If you or any of the board members have any questions, please contact me.

Sincerely,

Traci Wheeler

Director of Accountability and Special Programs

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2022-2023 ATTENDANCE AGREEMENT BETWEEN BAKER COUNTY, FLORIDA AND CHARLTON COUNTY, GEORGIA

THIS AGREEMENT, entered into by and between the CHARLTON COUNTY BOARD OF EDUCATION, a body corporate, and the SCHOOL BOARD OF BAKER COUNTY, a body corporate.

WITNESSETH:

That for and in consideration of the mutual covenants and considerations hereunto entered by and between the parties hereto, it is agreed as follows:

SECTION I

There are certain children eligible to attend public schools in **grades 7 through 12** residing in Charlton County who, because of distance to public schools in Charlton County, prefer to attend public schools in Baker County. Those pupils whose parents or legal guardians seek and obtain permission from the Superintendent for the Charlton County Board of Education may attend designated public schools owned and operated by the School Board of Baker County subject to the following terms and conditions:

Α,

The Charlton County Superintendent of Schools shall furnish the Baker County Superintendent of Schools a list of the names and addresses of the children residing in Charlton County who have made application to attend designated public schools in Baker County. The list shall be provided to the Baker County Superintendent of Schools as of the 30th day of September and updated as of the 31st day of January of each school year.

В.

The Baker County Superintendent of Schools, after receipt of the list of pupils, shall notify the Charlton County Superintendent of Schools as to the specific school each may attend.

 \mathbf{C}

Pupils in **grades 7-12** residing in Charlton County who have been approved and accepted to attend schools in Baker County must be provided transportation to the schools in Baker County by the parent or guardian.

D.

All Pupils who attend Baker County Schools from Charlton County shall be subject to all the rules and regulations prescribed for other pupils in the Baker County School System.

 \mathbf{E}

The Baker County School Board will collect Full Time Equivalency (FTE) from each approved Charlton County student in attendance during the regular school year as allowed by the State of Florida funding formula.

Attendance Agreement with Charlton County

Page 1 of 4

Charlton County pupils in **grades 7-12** who have never attended the Baker County Public Schools and relocate to Charlton County, who because of distance to public schools in Charlton County prefer to attend schools in Baker County, must comply with the following provisions.

- a) Present an approved application provided by the School Board of Charlton County to the Baker County Superintendent of Schools for approval.
- b) Parent / guardian must sign a Memorandum of Understanding acknowledging that transportation to and from school must be provided by the parent and if discipline or attendance becomes a problem the application for attendance may be denied the next school year.

Pupils who attend Baker County Schools from Charlton County shall be subject to all the rules and regulations prescribed for other pupils in the Baker County School system.

G.

The Charlton County Superintendent of Schools, as well as, the Baker County Superintendent of Schools has the right to deny any student from attending school in the Baker County School District.

SECTION II

Although the Charlton County Board of Education has an educational facility and a quality education program in a convenient location for children in **grades K-6** in St. George, Georgia, under certain conditions it may be more advantageous and convenient for the students to attend school in Baker County.

A.

Therefore, under the following circumstances a student in **Kindergarten through sixth grade** residing in Charlton County may attend school in Baker County provided sufficient and adequate space is available:

- a) The parent or guardian is employed in Baker County.
- b) The parent or guardian owns property and pays ad valorem taxes in Baker County.
- c) A brother or sister is eligible to attend grades 7 12 in Baker County in accordance with Section I.

В.

The following conditions must be met by the parent or guardian before the School Board of Baker County will accept students in **grades K-6** from Charlton County:

- a) Present an approved application provided by the School Board of Charlton County.
- b) Parent / guardian must sign a Memorandum of Understanding acknowledging that transportation to and from school must be provided by the parent and if discipline or

Attendance Agreement with Charlton County

attendance becomes a problem the application for attendance may be denied the next school year.

Pupils who attend Baker County Schools from Charlton County shall be subject to all the rules and regulations prescribed for other pupils in the Baker County School system.

C.

Pupils in grades K-6 residing in Charlton County who have been approved and accepted to attend schools in Baker County must be provided transportation to the schools in Baker County by the parent or guardian.

SECTION III

Students who are enrolled in the Charlton County Public School System during the regular school year may not enroll in the Baker County School Systems summer school program.

SECTION IV

The Baker County Superintendent of Schools shall have the right to reject any or all applicants upon appropriate notice to the Charlton County Superintendent of Schools.

This agreement shall be in effect during the school year beginning July 1, 2022 and ending June 30, 2023.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed by the duly authorized Chairmen of their respective Boards, attested by their duly authorized Superintendent of Schools, acting as Secretary of their respective Boards, and their corporate seals to be affixed thereto.

Board Approval Date:	
SCHOOL BOARD OF	BAKER COUNTY, FLORIDA, a body corporate
CORPORATE SEAL	Paula T. Barton, Board Chairperson
•	DATE:
	Sherrie Raulerson, Superintendent of Schools
	DATE:
Board Approval Date:	
CHARLTON COUN	TY BOARD OF EDUCATION, a body corporate
	or Booking of Booking, woody corporate
CORPORATE SEAL	Board Chairperson
	DATE:
	Superintendent of Schools
	DATE:

Board Approval Date:





Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

MEMORANDUM

DATE:

March 25, 2022

TO:

Sherrie Raulerson, Superintendent of Schools

FROM:

M. Teri Ambrose, Executive Director for Support Services

SUBJECT:

2022-2023 Payroll Schedule and Voucher Schedule

Please request Board approval of the payroll schedule and voucher schedule.

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

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For Employee Groups		261, 240	261, 240, 216	261, 240, 216, 206, 197		ALL	ALL		ALL	ALL	ALE	ALL		ALL	ALL	ALL	ALL		+2-216; +3-206, 197, 193, 191, 187, 186	ALL	261,240	39,	S.		Γ	ľ	Γ.			<u> </u>						
Payday		Jul 14	Jul 28	Aug 12	Aug 26	Sep 09	Sep 23	Oct 07	Oct 21	Nov 04	Nov 18	Dec 02	Dec 16	Dec 30	Jan 13	Jan 27	Feb 10	Feb 24	Mar 10	Mar 24	Apr 07	Apr 21	May 05	May 19	Jun 01	Jun 15	Jun 30	o Farly Dat	יה יים ויין ויים			5	24	26	2	16
Payroll Due In Office By Close of Bus.		Jul 6 ♣	Jul 20 🛧	Aug 04	Aug 18	Sep 01	Sep 15	Sep 29	Oct 13	Oct 27	Nov 10	Nov 18 ←	Dec 08	Dec 20 ←	Jan 05	Jan 19	Feb 02	Feb 16	Mar 02	Mar 16	Mar 30	Apr 13	Apr 27	May 11	May 25	Jun 07 ←	Jun 21 ←	tenibal swort	A more tally bales		olidays (6)	Şep	Nov	Dec	Jan	Jan
240 Day Employees	26	m	10	10	10	101	6	10	10	10	10	9	∞	ത	1	6	10	10	6	10	10	10	5	10	10	6	15	233	7	240	NON-INSTRUCTIONAL Paid Holidays (6)				>	
216 Day Employees	26	Particular spreads	3	10	10	10	6	10	10	10	10	9	80	6	1	6	10	10	6	10	10	01	2	10	10	11	1.44.111.5.11	210	9	216	NON-INSTRUC	Labor Day	Thanksgiving	Christmas	New Year's Day	M.L. King Day
Library Assistants	26			8	10	10	6	10	10	10	10	9	8	6	1	6	10	10	9	10	10	10	2	10	10	9	English of the Santa	200	. 6	206						
Regular Nutrition Service	25	Madema Sandan			6	10	6	10	10	9	10	9	8	6	1	6	10	10	- 6	10	6	10	5	10	10	2	Part and	185	9	191	Γ					
Nutrition Service Managers	25		30.00		10	10	6	10	10	б	10	9	8	6	T	6	10	10	6	10	6	10	5	10	10	m		187	9	193	ployees	ncluded	/23 payroll			
Part-time Nutrition Service	25				9	10	6	10	10	თ	10	9	œ	6	0	6	10	10	6	10	6	10	5	10	10	1		180	9	186	* 216 Employees	6/8/23 included	in 5/24-6/7/23 payrol			
Bus Drivers	25	San franchisch			9	10	6	10	10	6	10	6	8	6	0	6	10	10	6	10	თ	10	5	10	10	н		180	9	186						
Instructional Assistants	25				7	10	6	10	10	6	10	9	8	6	0	6	10	10	6	10	6	10	5	10	10	1		181	9	187						
12 Month Employees	26	3	10	10	10	10	6	10	10	10	10	10	8	10	4	10	10	10	10	10	10	10	8	10	10	6	17	248	13	261		5	11	24	16	20
Instructional Employees	26	表的物質的。在 的影響		2	10	10	6	10	10	10	10	9	8	6	1	6	10	10	6	10	10	10	5	10	10	ĸ		191	9	197		Sep	Nov	Nov	Jan	Feb
2022-2023 PAYROLL SCHEDULE & TIMESHEET	Total Checks	Jul 06	Jul 20	Aug 03	Aug 17	Aug 31	Sep 14	Sep 28	Oct 12	Oct 26	Nov 09	Nov 23	Dec 07	Dec 21	Jan 04	Jan 18	Feb 01	Feb 15	Mar 01	Mar 15	Mar 29	Apr 12	Apr 26	May 10	May 24	Jun 07	Jun 30				eacher Paid Holidays (6)		ły.	bń	<u>^</u>	Jay
202. PAYROLL & TIM	Total	Jul OI	Jul 07	Jul 21	Aug 04	Aug 18	Sep 01	Sep 15	Sep 29	Oct 13	Oct 27	Nov 10	Nov 24	Dec 08	Dec 22	Jan 05	Jan 19	Feb 02	Feb 16	Mar 02	Mar 16	Mar 30	Apr 13	Apr 27	May 11	May 25	Jun 08	Work Days	Holidays	Total Days	Teacher Paid	Labor Day	Veteran's Day	Thanksgiving	M.L. King Day	President's Day

BAKER COUNTY SCHOOL DISTRICT ACCOUNTS PAYABLE VOUCHER SCHEDULE 2022-2023

CLOSE OUT DATE	CHECK DATE
JUNE 30, 2022	JULY 7, 2022
JULY 14, 2022	JULY 21, 2022
JULY 28, 2022	AUGUST 5, 2022
AUGUST 12, 2022	AUGUST 19, 2022
AUGUST 26, 2022	SEPTEMBER 2, 2022
SEPTEMBER 9, 2022	SEPTEMBER 16, 2022
SEPTEMBER 23, 2022	SEPTEMBER 30, 2022
OCTOBER 7, 2022	OCTOBER 14, 2022
OCTOBER 21, 2022	OCTOBER 28, 2022
NOVEMBER 4, 2022	NOVEMBER 11, 2022
NOVEMBER 18, 2022	NOVEMBER 23, 2022
DECEMBER 2, 2022	DECEMBER 9, 2022
DECEMBER 16, 2022	DECEMBER 23, 2022
DECEMBER 23, 2022	JANUARY 6, 2023
JANUARY 13, 2023	JANUARY 20, 2023
JANUARY 27, 2023	FEBRUARY 3, 2023
FEBRUARY 10, 2023	FEBRUARY 17, 2023
FEBRUARY 24, 2023	MARCH 3, 2023
MARCH 10, 2023	MARCH 17, 2023
MARCH 24, 2023	MARCH 31, 2023
APRIL 7, 2023	APRIL 14, 2023
APRIL 21, 2023	APRIL 28, 2023
MAY 5, 2023	MAY 12, 2023
MAY 19, 2023	MAY 26, 2023
JUNE 1, 2023	JUNE 8, 2023
JUNE 15, 2023	JUNE 22, 2023
JUNE 29, 2023	JULY 6, 2023





Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-8251

www.bakerkl2.org

Fax: (904) 259-2825

DATE:

March 11, 2022

TO:

Sherrie Raulerson, Superintendent

FROM:

M. Teri Ambrose, Executive Director for Support Services

SUBJECT:

Beginning and Ending Work Dates for Fiscal Year 2022-2023

Please request Board approval of the beginning and ending dates for the 2022-2023 fiscal year for employees working less than 12 months.

POSITION	CONTRACT DAYS (INCLUDES PAID HOLIDAYS)	<u>BEGINNING</u> DATE	<u>ENDING</u> DATE
*Instructional Assistants	187	08/09/22	05/25/23
Bus Drivers	186	08/10/22	05/25/23
Nutrition Services PT	186	08/10/22	05/25/23
**Nutrition Service Workers	191	08/05/22	05/26/23
**Nutrition Service Managers	193	08/04/22	05/30/23
10-Month Custodians	197	08/02/22	05/30/23
Library Aides	206	07/25/22	06/02/23
Guidance/Data Processors	216	07/18/22	06/09/23
Secretaries	216	07/18/22	06/09/23
Resource Officer	216	07/18/22	06/09/23

Employees working 186/187 days do not work teacher planning days: Oct. 17, Jan. 4, Mar. 17, nor teacher holidays: Sept. 5, Nov. 11, Nov. 21-25, Dec. 21-Jan. 3, Jan. 16, Feb. 20, Apr. 17-21, and May 29.

Employees working 197, 206, and 216 days <u>do</u> work teacher planning days but <u>do not</u> work teacher holidays: Sept. 5, Nov. 11, Nov. 21-25, Dec. 21-Jan. 3, Jan. 16, Feb. 20, Apr. 17-21, and May 29.

All non-instructional employees have six (6) paid holidays: Labor Day – Sept. 5, Thanksgiving – Nov. 24, Christmas – December 26, New Years – Jan. 2, M.L. King Day – Jan. 16, and Memorial Day – May 29.

*Instructional Assistants' first day of work is at the discretion of the school principal. The return date for each school will be sent out via email prior to the end of the 2021-2022 school year.

**Nutrition Services Managers (193 days) and Nutrition Service Workers (191 days) work the planning day in January as per Bargaining Agreement (January 4, 2023).

Please be sure that your employees begin work and end on the assigned dates in order for them to receive their full salary for the 2022-2023 school year.

Thank you for your assistance in this matter.

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





Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

DATE:

March 11, 2022

TO:

Sherrie Raulerson, Superintendent

FROM:

M. Teri Ambrose, Executive Director for Support Services

SUBJECT:

2022-2023 240-Day Employee Work Schedule

Please request Board Approval of the following 240-day employee work schedule:

July 1, 2022 through August 1, 2022

22 Days

August 2, 2022 through May 30, 2023

197 Days

(Regular Teacher Schedule)

May 31, 2023 through June 28, 2023

21 Days

NON-INSTRUCTIONAL PAID HOLIDAYS

INSTRUCTIONAL PAID HOLIDAYS

INDEPENDENCE DAY	JULY 4, 2022	INDEPENDENCE DAY	JULY 4, 2022
LABOR DAY	SEP. 5, 2022	LABOR DAY	SEP. 5, 2022
VETERAN'S DAY	NOV. 11, 2022	THANKSGIVING	NOV. 24, 2022
THANKSGIVING	NOV. 24, 2022	CHRISTMAS	DEC. 26, 2022
M.L. KING DAY	JAN. 16, 2023	NEW YEAR'S DAY	JAN. 2, 2023
PRESIDENT'S DAY	FEB. 20, 2023	M.L. KING DAY	JAN. 16, 2023
MEMORIAL DAY	MAY 29. 2023	MEMORIAL DAY	MAY 29, 2023

Thank you for your assistance in this matter. Please call me if you have any questions.





Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerkl2.org

Fax: (904) 259-2825

DATE:

March 11, 2022

TO:

Sherrie Raulerson, Superintendent

FROM:

M. Teri Ambrose, Executive Director for Support Services

SUBJECT:

2022-2023 Holiday Calendar for Twelve Month Personnel

Please request Board approval of the following Holiday Calendar for Twelve Month Personnel.

2022-23 HOLIDAY CALENDAR FOR TWELVE MONTH PERSONNEL

1 Day	July 4, 2022 Monday	Independence Day
1 Day	September 5, 2022 Monday	Labor Day
2 Days	November 24 and 25, 2022 Thursday and Friday	Thanksgiving
6 Days	December 26, 2022 through January 2, 2023 Monday – Monday	Christmas through New Years
2 Days	April 17 and 18, 2023 Monday and Tuesday	Spring Break
1 Day	May 29, 2023 Monday	Memorial Day

If any employee wishes to take a holiday other than the date approved, he/she shall notify the Superintendent in writing of the alternate day to be taken. The alternate day must be taken within the month in which the holiday falls.

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

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

DISTRICT SCHOOL BOARD MEMBERS