Union County School District
Performance Audit

Prepared for:

The Florida Legislature's
Office of Program Policy Analysis and Government Accountability (OPPAGA)

August 20, 2026

MAULDIN & JENKINS

CPAs & ADVISORS

Overview of Performance Audit Findings

Union County School District
August 20, 2026

Overall, the District Partially Met Expectations in 5 Areas and Did Not Meet Expectations in 1 Area Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations? Yes	Partially	No	N/A
Economy, efficiency, or effectiveness of the program (6)	Partially Meets	3	3	0	0
Structure or design of the program (2)	Partially Meets	1	1	0	0
Alternative methods of providing program services or products (3)	Partially Meets	1	2	0	0
Goals, objectives, and performance measures (4)	Does Not Meet	0	2	2	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Meets	0	4	1	0
Compliance with appropriate policies, rules, and laws (5)	Partially Meets	2	2	0	1
All Areas (25)		7	14	3	1

In accordance with s. 212.055(11), F.S., and *Government Auditing Standards*, Mauldin & Jenkins conducted a performance audit of the Union County School District ("District") programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution by the Union County School Board on January 13, 2026. These programs are Facilities, School Safety and Security, Technology, Transportation, and Debt Servicing. For each program, the performance audit included an examination of the issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Union County School District partially met expectations in 5 areas and did not meet expectations in 1 area. Of the 25 total subtasks, the audit determined that the District partially met 14, met 7, and did not meet 3. One subtask was not applicable.

A summary of audit findings by issue area is presented below.

Findings by Issue Area

Economy, efficiency, or effectiveness of the program

Overall, the Union County School District partially met expectations in this area. The District met the subtasks to competitive procurement and case studies of completed projects. The District partially met the subtasks related to management reporting; performance evaluations; the actions taken to address deficiencies identified in management reports, audits, and similar types of reviews; and the cost, timing, and quality of programs.

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by data-driven decision-making, though with inconsistent documentation. Program staff primarily focus on financial reports and statutorily required annual reports, with most program performance reports presented in an ad hoc manner. As a result, the programs do not consistently develop standardized management reports that present program performance and cost in real time. Evaluation of program performance frequently relies on external regulatory bodies to identify deficiencies and provide strategic direction to the programs.

While the programs mostly have limited staffing levels and do not consistently have funding levels similar to their peer districts, the programs generally perform at a reasonable level for their resource availability. With few exceptions, deficiencies identified by external compliance inspectors are addressed timely, as budget permits. While the District is fully planning construction of a new elementary school, the middle and high schools have been consolidated, which could improve the pattern of reactive program performance (e.g., deferred maintenance).

District records and staff statements indicate that careful consideration is paid to identifying the most economic option for systems, equipment, and services. Staff conduct research into different vendors and different solutions in order to find the most advantageous purchases, oftentimes trying to improve service delivery while lowering costs.

The structure or design of the program to accomplish its goals and objectives

Overall, the Union County School District partially met expectations in this area. The District met the subtask related to organizational structure and partially met the subtask related to staffing levels.

Due to UCSD's relatively small size, the organizational structures of the programs under evaluation in this audit are streamlined, with clear chains of command and no excessive layers. Each of the program heads reports directly to the Superintendent, avoiding unnecessary middle management levels. Each program's staffing levels are limited, which each program has tried to address through different methods, including outsourcing services, augmenting program staff through other support from other departments, adjusting internal operations, and implementing cost recovery mechanisms. Whereas some programs look externally to contractors who can augment program staffing, other programs try to perform as many services in house as possible in order to manage program costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between a District-employed Director of School Safety and a team of School Resource Officers employed by the Union County Sheriff's Office. Due to the staffing structure, approximately half of the program staff primarily report to an outside party – the Sheriff – rather than the Superintendent, the Director of School Safety, or their assigned school's principal. A memorandum of agreement between the Sheriff and the District establishes a clear delineation of duties and responsibilities, as well as requirements for cooperation between District- and Sheriff-employed program staff. Regular communication and collaboration on projects, assessments, and safety education allows the program to function cohesively, even with bifurcated responsibilities and reporting structures.

Alternative methods of providing services or products

Overall, the Union County School District partially met expectations in this area. The District partially met subtasks related to evaluating alternative service delivery and assessing the District's outsourced contracts. The District met the subtask related to opportunities for alternative service delivery.

The District regularly conducts evaluations of alternative service delivery methods for the programs audited and assessments of current outsourced services in order to limit costs without limiting service levels. These evaluations have resulted in changes to both in-house and outsourced services. The programs are inconsistent in their documentation of evaluations, with some of the programs clearly demonstrating the use of empirical assessment methodologies (e.g., cost-benefit analyses, feasibility studies) and others lacking documentation.

M&J did not identify opportunities for alternative service delivery. As discussed through the chapter, the District has already implemented, is in the process of implementing, or has considered many standard and innovative practices from the Florida education environment and the national education environment.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the Union County School District did not meet expectations in this area. The District did not meet the subtasks related to goals and objectives and performance measures and standards. The District partially met subtasks related to alignment with the strategic plan and internal controls.

The District's mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions are limited, especially in written form. The District has not developed program-level goals, objectives, and performance measures and standards. Therefore, the District does not have the means to track these programs' progress in meeting the District's overall mission and vision.

During M&J's fieldwork, the District was operating with a five-year strategic plan. The goals and objectives within the plan were limited, though did contemplate how objectives could be achieved and how that achievement could be measured. The Safety and Security program was directly addressed through one of the strategic plan objectives, but the other programs were either only tangentially addressed or not addressed at all.

If the District develops program-level goals and objectives, some of the programs have adequate internal controls in place to help provide assurance that progress will be made toward achieving the goals and objectives. Other programs, however, would need to strengthen policies, procedures, and performance tracking tools and methodologies.

The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, the Union County School District partially met expectations in this area. The District partially met the subtasks related to information systems, accuracy and completeness of information, procedures for ensuring accuracy and completeness of public documents, and correcting information identified as erroneous or incomplete. The District did not meet the subtask related to procedures for correcting erroneous and/or incomplete information.

As identified in previous tasks, the District provides a considerable amount of ad hoc, special project information to the public through School Board meetings and records posted to the District's meeting minutes online portal. Program cost information is available on a consistent, timely basis, though most program performance information is not presented on a consistent timeline or in a standardized manner.

The District needs to improve its documentation processes, as well as implement stronger controls, policies, and processes to ensure public information is accurate and complete. The District also needs to identify methods to correct erroneous and/or incomplete information and provide adequate notice of corrections to the public.

Compliance of the program with appropriate policies, rules, and laws

Overall, the Union County School District partially met expectations in this area. The District met the subtasks related to compliance controls and ensuring compliance of the surtax projects. The District partially met the subtasks related to compliance assessments and addressing noncompliance. The subtask related to charter schools was not applicable.

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. The District's internal controls, tracking systems, and information systems help provide assurance that the District is identifying deficiencies before they rise to the level of compliance issues.

The District's programs have largely, but not completely, proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District has developed mechanisms to ensure that noncompliance is consistently addressed. The District has further developed mechanisms to ensure that surtax funds are used in a way compliant with the School Board's Resolution and State laws, rules, and regulations.

MAULDIN & JENKINS

CPAs & ADVISORS

Mike Ripplinger
Superintendent of Schools
Union County School District
55 Southwest 6th Street
Lake Butler, Florida 32054

Dear Mr. Ripplinger,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of the Union County School District (the "District") pursuant to 212.055, Florida Statutes. The Office of Program Policy Analysis and Government Accountability (OPPAGA) selected M&J to conduct a performance audit of the program areas related to the District's operations associated with the proposed discretionary sales surtax.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of 212.055, Florida Statutes. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held.

OPPAGA is charged with procuring and overseeing the audit. The primary District service areas that are the subject of this performance audit are the District's facilities, school safety and security, technology, transportation, and debt servicing programs.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the District or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met.

We conclude that, with the exception of the findings discussed in the report and based upon the work performed, the District has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in 212.055, Florida Statutes.

Mauldin & Jenkins, LLC

Bradenton, Florida
August 20, 2026

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Overview and Background

The Union County School District ("District" or "UCSD") serves Union County, Florida, and operates three traditional public schools: an elementary, a middle, and a high school. In addition to the three traditional K-12 schools, the District operates an Adult School and, until the 2025-2026 school year, operated Tiger's Den Daycare.[1] The District is governed by the Union County School Board ("School Board"), which serves as the governing body of the District pursuant to Article IX, Section 4(b) of the Florida Constitution and s. 1001.32(2), *Florida Statutes*. On January 13, 2026, the School Board approved a Resolution ordering a referendum election to determine whether the electors of Union County would authorize the Board to levy a one-half cent (0.50%) school capital outlay surtax on sales in Union County for a period of 15 years, commencing January 1, 2027, and terminating December 31, 2041. The referendum is scheduled to be held at the general election on November 3, 2026.

If approved by voters, Surtax revenues would fund fixed capital expenditures and fixed capital costs associated with the following program areas:

- **Facilities:** Including the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, and any related land acquisition and land improvement costs.
- **School Safety and Security**
- **Technology:** Both hardware and software.
- **Transportation:** School buses and infrastructure.
- **Debt Servicing**

Surtax revenues collected would also be required to be shared with any eligible charter schools within the District based on their proportionate share of total school district enrollment, consistent with Section 1013.62(4), *Florida Statutes*.

Section 212.055(11), *Florida Statutes*, requires that prior to adopting a discretionary sales surtax, an independent certified public accountant licensed pursuant to Ch. 473, *Florida Statutes*, must conduct a performance audit of the program associated with the proposed surtax.

Notice of Availability: At least 60 days before the referendum is held, the performance audit must be completed and the audit report—including any findings, recommendations, or other accompanying documents—must be made available on the District's official website.

[1] Tiger's Den Daycare was transitioned to private management for the 2025-2026 school year and is now known as Love & Care Childcare. The District is still responsible for maintenance of the building.

The statute further requires that the audit be conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies, and that it include, at a minimum, an examination of:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Pursuant to s. 212.055(11), *Florida Statutes*, the Florida Legislature's Office of Program Policy Analysis and Government Accountability ("OPPAGA") engaged Mauldin & Jenkins, LLC ("M&J") under Contract No. OP2508 to conduct this performance audit of the Union County School District programs within the administrative unit(s) that will receive funds through the referendum.

Scope and Approach

In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, M&J conducted a performance audit of the Union County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Union County School Board Resolution on January 13, 2026. The programs under review were Facilities, School Safety and Security, Technology, Transportation, and Debt Servicing.

The objective of this performance audit is to independently evaluate the District's programs and administrative units that will receive Surtax funds across the six issue areas mandated by s. 212.055(11)(c), *Florida Statutes*. For each program, findings were based on the extent to which the programs met expectations established by audit subtasks.

M&J's approach to conducting this performance audit consisted of four phases: (1) Initiation and Planning, during which M&J conducted an entrance conference with District officials, submitted a Work Plan to OPPAGA, and established the audit scope, timeline, and communication protocols; (2) Information Gathering, during which M&J requested and reviewed relevant District documentation, submitted an initial data request, and developed the Report Outline; (3) Fieldwork and Data Analysis, during which M&J conducted interviews with District administrators and management, performed site observations, reviewed financial records and capital plans, and analyzed performance data; and (4) Validation and Reporting, during which M&J shared preliminary findings with OPPAGA through biweekly updates, prepared the Draft Report for OPPAGA and District review, and finalized findings and recommendations.

Audit fieldwork included interviews with program administrators, review of relevant documentation, a site visit to the District's facilities, and other applicable methods as needed to soundly document and clearly and credibly communicate findings and recommendations. M&J reviewed the District's program performance and organizational structures in comparison to six peer school districts: Bradford, Dixie, Gilchrist, Hamilton, Lafayette, and Madison county school districts. The districts were selected as each is similar to UCSD in several of the following characteristics: size of student population, number of schools, gross square footage of district-owned property, rural vs. urban split, approximate employee counts, nature of communities (e.g., bedroom communities, visitor communities, industrial hubs, retirement communities, institutional centers, etc.), budget size, and community demographics. Like UCSD, five of the peer districts are members of the North East Florida Educational Consortium (Bradford, Dixie, Gilchrist, Hamilton, and Lafayette). The selection of peer districts intentionally included districts with charter schools (Bradford, Dixie, and Madison) and without charter schools (Gilchrist, Hamilton, and Lafayette). While no two school districts have the same set of characteristics, program-level goals, and needs, reviewing UCSD alongside peer districts with shared characteristics provided insight into how program operations either aligned the District with common behavior among regional school systems or set the District apart, as its own unique ecosystem of challenges and successes.

1. Program Economy, Efficiency, and Effectiveness

<u>Program Economy, Efficiency, and Effectiveness</u>
Overall Finding: Partially Meets

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by data-driven decision-making, though with inconsistent documentation. Program staff primarily focus on financial reports and statutorily required annual reports, with most program performance reports presented in an ad hoc manner. As a result, the programs do not consistently develop standardized management reports that present program performance and cost in real time. Evaluation of program performance frequently relies on external regulatory bodies to identify deficiencies and provide strategic direction to the programs.

While the programs mostly have limited staffing levels and do not consistently have funding levels similar to their peer districts, the programs generally perform at a reasonable level for their resource availability. With few exceptions, deficiencies identified by external compliance inspectors are addressed timely, as budget permits. While the District is fully planning construction of a new elementary school, the middle and high schools have been consolidated, which could improve the pattern of reactive program performance (e.g., deferred maintenance).

District records and staff statements indicate that careful consideration is paid to identifying the most economic option for systems, equipment, and services. Staff conduct research into different vendors and different solutions in order to find the most advantageous purchases, oftentimes trying to improve service delivery while lowering costs.

Findings by Subtask:

- Subtask 1.1 – Management Reports: Partially Meets
- Subtask 1.2 – Periodic Evaluation of Programs: Partially Meets
- Subtask 1.3 – Resolution of Deficiencies Identified: Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Partially Meets
- Subtask 1.5 – Case Studies: Meets
- Subtask 1.6 – Written Procurement Policies and Procedures: Meets

Subtask 1.1 – Management Reports

Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

Overall Conclusion: Partially Meets

Facilities

The District's Facilities program uses annually developed reports to provide management with an overview of the program's performance and cost. Annually, the District develops its statutorily required Five-Year District Facilities Work Plan ("Work Plan") and Florida Inventory of School Houses ("FISH") data certification and presents these reports to the School Board as part of program decision-making and performance reporting. The Work Plan is intended to serve as the "authoritative source for school facilities related information," per the Work Plan introduction. The Work Plan identifies the District's anticipated major repair and renovation projects for the current year and four following years, including identification of the forecasted costs and revenues for each project and for the program overall.

Exhibit 1-1 recreates the general categorized expenditures projected for the next five years by the District in its FY 2026 Work Plan.[2] This Facilities program plans to use available Local Capital Improvement ("LCI") funds for these Districtwide maintenance expenditures. **Exhibit 1-2** recreates the District's project listing for the next five years in the Work Plan. As the exhibits demonstrate, the District's FY 2026 Work Plan provides District management an overview of planned use of both LCI funds and the Public Education Capital Outlay ("PECO") Trust Fund appropriations intended for the construction of a new elementary school in Lake Butler.

Exhibit 1-1: Projected Five-Year Local Expenditure for Maintenance, Repair, and Renovation

Item	2025 – 2026 Actual Budget	2026 – 2027 Projected	2027 – 2028 Projected	2028 – 2029 Projected	2029 – 2030 Projected	Five-Year Total
Parking	$10,000	$0	$0	$0	$0	$10,000
Fencing	$0	$0	$5,016	$5,000	$0	$10,016
Phone/Intercom System	$2,500	$11,100	$6,000	$0	$0	$19,600
Paint	$0	$10,000	$0	$0	$10,000	$20,000
Electrical	$15,000	$0	$0	$0	$14,000	$29,000
Fire Alarm	$10,000	$0	$0	$12,000	$12,000	$34,000
Safety to Life	$20,000	$10,000	$10,000	$20,000	$20,000	$80,000
Maintenance/Repair	$48,000	$50,000	$50,000	$50,000	$60,000	$258,000
HVAC[3]	$35,235	$10,441	$40,000	$111,574	$131,165	$328,415
Maintenance, Repair, and Renovation Expenditure Subtotal	**$215,735**	**$166,541**	**$186,016**	**$273,574**	**$312,165**	**$1,154,031**
Capital Outlay Equipment	$56,860	$56,860	$0	$20,000	$0	$133,720
Other Vehicle Purchases	$0	$0	$55,000	$55,000	$60,000	$170,000
School Bus Purchases	$117,000	$117,000	$117,000	$0	$0	$351,000
Bus Driver Salaries	$194,873	$194,873	$194,873	$215,000	$194,873	$994,492

[2] **Exhibit 1-1** includes additional expenditure categories permitted by Florida Statutes that are not directly related to the completion of maintenance, repair, and renovation projects.
[3] Heating, Ventilation, and Air Conditioning.

Item	2025 – 2026 Actual Budget	2026 – 2027 Projected	2027 – 2028 Projected	2028 – 2029 Projected	2029 – 2030 Projected	Five-Year Total
Premiums for Property Casualty Insurance	$233,371	$233,371	$233,371	$233,371	$233,371	$1,166,855
Additional Expenditure Subtotal	**$602,104**	**$602,104**	**$600,244**	**$523,371**	**$488,244**	**$2,816,067**
Local Expenditure Total	**$817,839**	**$768,645**	**$786,260**	**$796,945**	**$800,409**	**$3,970,098**

Source: Union County School District 2025 – 2026 Work Plan.

Exhibit 1-2: Five-Year Work Plan Project Schedule

Project Description	Location	2025 – 2026 Actual Budget	2026 – 2027 Projected	2027 – 2028 Projected	2028 – 2029 Projected	2029 – 2030 Projected	Five-Year Total	Funded
Capacity Project Schedule (Planned Costs)								
Special Facilities Request for Construction of a New Elementary School	Lake Butler Elementary	$29,519,032	$29,519,032	$29,519,032	$0	$0	$88,557,096	Yes
Major Renovations, Remodeling, and Additions of Capital Outlay Projects without Capacity Increases								
Renovate Existing Restrooms/Storage at UCHS Football Field and all Restrooms (Plumbing @ UCHS and LBMS Gyms/Facilities[4])	Union Maintenance	$0	$0	$0	$0	$110,054	$110,054	No

Source: Union County School District 2025 – 2026 Work Plan.

Exhibit 1-3 excerpts from the District's FY 2024 FISH Facility Inventory Report. The report reviews each building for the District's facilities and provides a description and condition of each room in the buildings. The Facilities program uses this report of the District's facilities as an overview on facility status for District management on an annual basis.

[4] Union County High School ("UCHS"), Lake Butler Middle School ("LBMS").

Exhibit 1-3: UCSD FISH Facility Inventory Report Excerpts

FLORIDA INVENTORY OF SCHOOL HOUSES (FISH)

FACILITY INVENTORY REPORT

DISTRICT: 63 UNION COUNTY SCHOOL DISTRICT
FACILITY: 1-A UNION SENIOR HIGH
BUILDING: 1 - Building Number 00001

ROOM	NET SQ FT	DESIGN CODE	DESCRIPTION	STU STA	FLR LOC	FLOOR COVER	YEAR CONST	CONDITION	BLDG	PAR	FAC
100	394	700	INSIDE CIRCULATION	0	01	CARPET	1967	SATISFACTORY	1	1	1
101	483	700	INSIDE CIRCULATION	0	01	CARPET	1967	SATISFACTORY	1	1	1
101A	35	331	CUSTODIAL SERVICE CLOSET	0	01	CONCRETE	1967	SATISFACTORY	1	1	1
101B	78	808	MATERIAL STORAGE	0	01	CONCRETE	1967	SATISFACTORY	1	1	1
102	92	815	STUDENT RESTROOM (MALE)	0	01	CERAMIC TILE	1967	SATISFACTORY	1	1	1
103	100	702	MECHANICAL ROOM	0	01	CONCRETE	1967	SATISFACTORY	1	1	1
104	119	816	STUDENT RESTROOM (FEMALE)	0	01	CERAMIC TILE	1967	SATISFACTORY	1	1	1
104A	28	700	INSIDE CIRCULATION	0	01	CERAMIC TILE	1967	SATISFACTORY	1	1	1
105	4527	360	AUDITORIUM	0	01	CARPET	1967	SATISFACTORY	1	1	1

DISTRICT: 63 UNION COUNTY SCHOOL DISTRICT
FACILITY: 1-A UNION SENIOR HIGH
BUILDING: 28 - Building Number 00028

ROOM	NET SQ FT	DESIGN CODE	DESCRIPTION	STU STA	FLR LOC	FLOOR COVER	YEAR CONST	CONDITION	BLDG	PAR	FAC
001	372	306	CONFERENCE ROOM	0	01	CARPET	1945	UNSATISFACTORY	28	1	1
002	147	303	SECRETARIAL SPACE	0	01	CARPET	1945	UNSATISFACTORY	28	1	1
003	195	303	SECRETARIAL SPACE	0	01	CARPET	1945	UNSATISFACTORY	28	1	1
004	150	303	SECRETARIAL SPACE	0	01	CARPET	1945	UNSATISFACTORY	28	1	1

Source: Union County School District Florida Inventory of School Houses (FISH) Facility Inventory Report, March 25, 2024.

On a recurring basis, the District's Facilities program conducts reviews of the requests and work completed logged in its work order system to assess individual employee and overall program trends. Additionally, the District contracts for specialized infrastructure studies as needed to track performance, such as utility efficiency and equipment aging. Neither effort results in recurring management reports that provide a written overview of the program's real-time status on a regular basis.

For program costs reporting, the District develops monthly financial reports and check summaries that report on the District's overall year-to-date financial activity. The reports categorize financial activities that are related to the program, but are not identified as Facilities program expenditures or related to specific projects. The reports do not provide an overall summary of the program's cost information. **Exhibit 1-4** is an excerpt from the District's monthly financial report submitted to the School Board for December 2025. The highlighted rows identify expenditure categories (i.e., functions) related to the Facilities program using General Fund (fund 100), PECO (fund 340), and LCI (fund 370) monies.

Exhibit 1-4: December 2025 UCSD Monthly Financial Report Excerpts

Union County School Board
Monthly Financial Information
December 1, 2025 to December 31, 2025
Budgeted Expenditures VS Actual

Fund	Function	Object Code Detail	2025-2026 Revised Budget	2025-2026 FYTD Activity	Unexpended Balance	Encumbered Amount
		7800 SALARIES	$ 251,873.00	$ 191,781.25	$ 60,091.75	$ -
		7800 EMPLOYEE BENEFITS	$ 65,211.00	$ 45,582.22	$ 19,628.78	$ -
		7800 PURCHASED SERVICES	$ 30,672.33	$ 13,759.19	$ 10,487.58	$ 6,425.56
		7800 ENERGY SERVICES	$ 160,600.00	$ 62,295.66	$ -	$ 98,304.34
		7800 MATERIALS & SUPPLIES	$ 69,500.00	$ 15,691.81	$ 43,457.23	$ 10,350.96
		7800 OTHER SERVICES	$ 42,021.25	6,041.31	$ 35,929.94	$ 50.00
		7800 PUPIL TRANSPORTATION SERVICES	$ 619,877.58	$ 335,151.44	$ 169,595.28	$ 115,130.86
		7900 SALARIES	$ 473,620.00	$ 210,404.02	$ 263,215.98	$ -
		7900 EMPLOYEE BENEFITS	$ 124,240.00	$ 52,417.15	$ 71,822.85	$ -
		7900 PURCHASED SERVICES	$ 770,223.74	$ 208,085.07	$ 54,212.79	$ 507,925.88
		7900 ENERGY SERVICES	$ 735,951.69	$ 388,420.27	$ 308,943.04	$ 38,588.38
		7900 MATERIALS & SUPPLIES	$ 50,000.00	$ 37,007.10	$ 5,169.81	$ 7,823.09
		7900 CAPITAL OUTLAY	$ 1,749.29	$ 1,137.29	$ -	$ 612.00
		7900 OTHER SERVICES	$ 8,361.99	$ 14,885.83	$ (6,523.84)	$ -
		7900 OPERATION OF PLANT	$ 2,164,146.71	$ 912,356.73	$ 696,840.63	$ 554,949.35
		8100 SALARIES	$ 266,905.72	$ 155,345.92	$ 111,559.80	$ -
		8100 EMPLOYEE BENEFITS	$ 73,509.27	$ 44,269.68	$ 29,239.59	$ -
		8100 PURCHASED SERVICES	$ 181,802.16	$ 65,384.79	$ 95,024.11	$ 21,393.26
		8100 MATERIALS & SUPPLIES	$ 53,998.40	$ 25,221.44	$ 22,121.35	$ 6,655.61
		8100 CAPITAL OUTLAY	$ 91,676.73	$ 47,694.83	$ 22,986.90	$ 20,995.00
		8100 OTHER SERVICES	$ 4,447.50	$ 5,992.50	$ (1,620.00)	$ 75.00
		8100 MAINTENANCE OF PLANT	$ 672,339.78	$ 343,909.16	$ 279,311.75	$ 49,118.87
		8200 SALARIES	$ 153,534.00	$ 76,767.00	$ 76,767.00	$ -
		8200 EMPLOYEE BENEFITS	$ 46,463.00	$ 21,073.47	$ 25,389.53	$ -
		8200 PURCHASED SERVICES	$ 30,658.19	$ 30,658.19	$ -	$ -
0100		8200 MATERIALS & SUPPLIES	$ 1,500.00	$ 266.39	$ 1,233.61	$ -
		8200 CAPITAL OUTLAY	$ 2,436.85	$ 5,581.60	$ (3,144.75)	$ -
		8200 OTHER SERVICES	$ -	$ -	$ -	$ -
		8200 ADMIN. TECHNOLOGY SERVICES	$ 234,592.04	$ 134,346.65	$ 100,245.39	$ -
		9200 OTHER SERVICES	$ 2,000.00	$ 1,677.73	$ 322.27	
		9200	$ 2,000.00	$ 1,677.73	$ 322.27	$ -
	100 ----	***GENERAL FUND***	***$ 19,991,239.36***	***$ 9,200,878.64***	***$ 9,493,492.60***	***$ 1,297,511.97***
	340 SPECIAL FUNDS PECO					
		7400 CAPITAL OUTLAY	***$ 29,519,032.00***	***$ -***	***$ 29,507,729.02***	***$ 11,302.98***
	340 ----	SPECIAL FUNDS/PECO	$ 29,519,032.00	$ -	$ 29,507,729.02	$ 11,302.98

Union County School Board Monthly Financial Information December 1, 2025 to December 31, 2025 Budgeted Expenditures VS Actual						
Fund	**Function**	**Object Code Detail**	**2025-2026 Revised Budget**	**2025-2026 FYTD Activity**	**Unexpended Balance**	**Encumbered Amount**
360 CO & DS						
	9700	TRANSFERS	$ 70,000.00		$ 70,000.00	
	9700	TRANSFER OF FUNDS	$ 70,000.00	$ -	$ 70,000.00	
360 ----		***CO & DS***	***$ 70,000.00***	***$ -***	***$ 70,000.00***	***$ -***
370 CAPITAL IMPROVEMENT -FS 236.25						
	7400	*FACILITIES ACQUISITION & CONST*	*$ 55,000.00*	*$ 34,081.34*	*$ 20,918.66*	*$ -*
			$ 55,000.00	***$ 34,081.34***	***$ 20,918.66***	***$ -***
	9700	*TRANSFERS*	*$ 450,000.00*	*$ -*	*$ 450,000.00*	*$ -*
	9700	TRANSFER OF FUNDS	$ 450,000.00	$ -	$ 450,000.00	$ -
370 ----		***Local Capital Improvement Fund***	***$ 505,000.00***	***$ 34,081.34***	***$ 470,918.66***	***$ -***
371 OTHER CAPITAL PROJECTS						
	9200	OTHER SERVICES	$ 154,251.00	$ 85,050.00	$ 3,295.64	$ 65,905.36
	9200	DEBT SERVICES	***$ 154,251.00***	***$ 85,050.00***	***$ 3,295.64***	***$ 65,905.36***
371 ----		***OTHER CAPITAL PROJECTS***	***$ 154,251.00***	***$ 85,050.00***	***$ 3,295.64***	***$ 65,905.36***
410 FOOD SERVICES						
	7600	SALARIES	$ 665,503.00	$ 282,385.52	$ 383,117.48	$ -
	7600	EMPLOYEE BENEFITS	$ 179,356.60	$ 85,711.13	$ 93,645.47	$ -
	7600	PURCHASED SERVICES	$ 18,585.72	$ 15,688.09	$ 534.36	$ 2,363.27
	7600	MATERIALS & SUPPLIES	$ 805,430.61	$ 314,452.46	$ 36,680.66	$ 454,297.49
	7600	CAPITAL OUTLAY	$ 3,525.00	$ 3,525.00	$ -	$ -
	7600	OTHER SERVICES	$ 5,575.09	$ 5,575.09	$ -	$ -
	7600	FOOD SERVICES	$ 1,677,976.02	$ 707,337.29	$ 513,977.97	$ 456,660.76
410 ----		***FOOD SERVICES***	***$ 1,677,976.02***	***$ 707,337.29***	***$ 513,977.97***	***$ 456,660.76***

Source: Union County School District Monthly Financial Reports, December 1, 2025, to December 31, 2025.

While the Facilities program develops reports that present program performance on an annual basis, and the Finance Department submits reports that present categorized program costs monthly, the District does not develop management reports that provide real-time reporting on program performance, including specific activities, projects, and financial transactions.

District leadership stated that management oversight is provided through in-person verbal touchpoints in the absence of standardized, written management reports.

Recommendation: The Maintenance Department should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Partially Meets

School Safety and Security

The Director of School Safety and Mental Health ("Director of School Safety") provides an update to the School Board during its workshop meetings, at least quarterly, per s. 1006.7, *Florida Statutes*. The updates include the School Safety and Security program's overall performance and specific projects. While sensitive information is withheld for verbal reporting during the School Board's executive sessions, the Director of School Safety announces the number of internal and external safety audits conducted and number of violations identified during the publicly available segments of School Board meetings.

The District responds to the statutorily required Florida School Safety Assessment Tool ("FSSAT") Survey and notifies the School Board of the survey's completion during public meetings, though the survey is not shared publicly due to its sensitive information. The survey uses a series of metrics to gauge compliance against Florida Department of Education ("FLDOE") requirements. As part of the annual FSSAT submission, the District completes and submits a District Best Practices Assessment and periodic school-specific risk assessments. The District also submits safety data to FLDOE's School Environmental Safety Incident Reporting ("SESIR") system as required.

When relevant, the Director of School Safety submits for Board approval notifications of project funding awards from FLDOE, such as the Safety and Security of School Buildings project funded by FLDOE starting in FY 2026, as indicated by **Exhibit 1-5**. The Director of School Safety provides projects updates in public or executive sessions, as appropriate.

Exhibit 1-5: Project Award Notification

APPROVED IN OPEN
BOARD MEETING

DATE: March 10, 2026

Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT Union County School District	**2 PROJECT NUMBER** 630-93190-6D001
3 PROJECT/PROGRAM TITLE Safety and Security of School Buildings **TAPS 26A097**	**4 AUTHORITY** **LI 113C General Appropriations Act** **USDE or Appropriate Agency**
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	**6 PROJECT PERIODS** Budget Period: 07/01/2025 - 01/31/2028 Program Period:07/01/2025 - 01/31/2028
7 AUTHORIZED FUNDING Current Approved Budget: $100,000.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: $100,000.00	**8 REIMBURSEMENT OPTION** As Specified in the Terms and Conditions

9 TIMELINES

- Last date for incurring expenditures and issuing purchase orders: 01/31/2028
- Date that all obligations are to be liquidated and final disbursement reports submitted: 03/20/2028
- Last date for receipt of proposed budget and program amendments: 12/31/2027
- Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:
- Date(s) for program reports:

Source: Union County School Board Meeting Minutes, March 10, 2026.

Conclusion: Meets

Technology

The District uses a ticketing system to manage technology-related work requests. In interviews, the IT Coordinators stated that they are not reviewing analytics for the tickets, which could be the basis of possible management reporting. School Board minutes indicate that the program submits periodic fixed asset disposal requests, as seen in **Exhibit 1-6**, which include a list of the assets (e.g., computers, smartboards, network appliances, servers, etc.) removed from service at each school, which indicates the program's performance as it relates to maintaining an up-to-date technology infrastructure, even if not presented as a management report.

Exhibit 1-6: Fixed Asset Disposal Request Excerpt

District Office Asset Disposals
2024-2025 Fiscal Year
101 Items Removed

ASSET KEY	CLASS	TAG NUMBER	DESCRIPTION	Original Asset Value
602	PC	9710	PRINTER Source Expense Account1:	1,252.05
1200	PC	10805	CISCO INTERENT APPLIANCE Source	2,980.00
13321	FE	13321	konica minolta Sperintendents office	5,756.46
269	FE	8081	IBM PS/2 MODEL 50Z Source Expense	4,071.00
347	PC	8698	PRINTER Source Expense Account1:	1,499.00
348	PC	8700	COMPUTER Source Expense Account1:	1,370.00
352	PC	8751	LASER PRINTER (DONATED/NEFEC)	4,750.00
465	PC	9173	SERVER Source Expense Account1: 0100E7400	7,575.00
545	FE	9462	DESK Source Expense Account1: 0100E7200	3,032.16
583	PC	9514	PRINTER Source Expense Account1:	865.13
585	PC	9650	COMPUTER Source Expense Account1:	1,287.00

Source: Union County School Board Meeting Minutes, May 13, 2025.

School Board meeting minutes additionally indicate that the program presents technology assessments on an as-needed basis for different categories of technology, such as an assessment of the District's copiers, reviewing equipment performance, usage constraints, and lease volumes.

While the Technology program presents ad hoc reports, both verbal and written, the program does not develop management reports on a regular basis providing details of program performance.

For program costs reporting, the Finance Department develops monthly financial reports and check summaries that report on the District's overall year-to-date financial activity. The reports categorize financial activities that are related to the program, but are not identified as Technology program expenditures or expenditures related to a specific project. The reports do not provide a summary of the program's cost information.

District leadership stated that management oversight is provided through in-person verbal touchpoints in the absence of standardized, written management reports.

Recommendation: The Technology program should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Partially Meets

Transportation

A review of School Board meeting minutes indicates that the Transportation program provides ad hoc presentations but does not develop and submit recurring management reports. For example, during a May 2026 Board workshop, the Transportation Coordinator presented an overview of program operations, performance, and cost. The presentation included expenditures for extracurricular activities, trip mileage, driver costs, and total transportation expenses. The presentation did not include a regularly developed management report but rather was developed based on an ad hoc request.

In an interview with M&J, the Transportation Coordinator stated that the program maintains records (e.g., inspection logs, maintenance records, work orders, etc.) but does not prepare reports. The Coordinator further stated that the program is in the process of developing a spreadsheet to track per-bus operating and maintenance costs that could be used to present a periodic report to management, however this was not developed at the time of M&J's fieldwork.

For ongoing program costs reporting, the District develops monthly financial reports and check summaries that report on the District's overall year-to-date financial activity. The reports categorize financial activities that are related to the program but are not identified as Transportation program expenditures or as expenditures for a specific project. The financial reports do not include an overview or summary of the program's cost information.

District leadership stated that management oversight is provided through in-person verbal touchpoints in the absence of standardized, written management reports.

Recommendation: The Transportation Department should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Partially Meets

Debt Servicing

The District does not develop management reports specific to Debt Servicing. Instead, the Finance Department includes its installation-purchase payments for buses (the District's long-term debt identified in its annual financial audits) as part of its overall financial activities. **Exhibit 1-7** excerpts from a monthly financial report submitted to the School Board. The highlighted category identifies the year-to-date activity related to Debt Servicing.

Exhibit 1-7: November 2025 UCSD Monthly Financial Report Excerpts

Union County School Board
Monthly Financial Information
November 1, 2025 to November 30, 2025
Budgeted Expenditures VS Actual

Fund	Function	Object Code Detail	2025-2026 Revised Budget	2025-2026 FYTD Activity	Unexpended Balance	Encumbered Amount
360 CO & DS						
	9700 TRANSFERS		$ 70,000.00		$ 70,000.00	
	9700 TRANSFER OF FUNDS		$ 70,000.00	$ -	$ 70,000.00	
360 ----		***CO & DS***	***$ 70,000.00***	***$ -***	***$ 70,000.00***	***$ -***
370 CAPITAL IMPROVEMENT -FS 236.25						
	7400 FACILITIES ACQUISITION & CONST		*$ 55,000.00*	*$ 34,081.34*	*$ 20,918.66*	*$ -*
			$ 55,000.00	***$ 34,081.34***	***$ 20,918.66***	***$ -***
	9700 TRANSFERS		*$ 450,000.00*	*$ -*	*$ 450,000.00*	*$ -*
	9700 TRANSFER OF FUNDS		$ 450,000.00	$ -	$ 450,000.00	$ -
370 ----		***Local Capital Improvement Fund***	***$ 505,000.00***	***$ 34,081.34***	***$ 470,918.66***	***$ -***
371 OTHER CAPITAL PROJECTS						
	9200 OTHER SERVICES		$ 154,251.00	$ 72,900.00	$ 3,295.64	$ 78,055.36
	9200 DEBT SERVICES		***$ 154,251.00***	***$ 72,900.00***	***$ 3,295.64***	***$ 78,055.36***
371 ----		***OTHER CAPITAL PROJECTS***	***$ 154,251.00***	***$ 72,900.00***	***$ 3,295.64***	***$ 78,055.36***

Source: Union County School District Monthly Financial Reports, November 1, 2025, to November 30, 2025.

Recommendation: The District should either incorporate a detailed report on the Debt Servicing function into the Monthly Financial Report or create a standalone report for Debt Servicing, listing relevant long-term debts and obligations; total principal and interest (if applicable); payment dates; starting, current, and projected balances; and any other information that would present District management with an understanding of the function's performance.

Conclusion: Partially Meets

Subtask 1.2 – Periodic Evaluation of Programs

Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Overall Conclusion: Partially Meets

Facilities

As discussed in Subtask 1.1, the Facilities program produces the annual Work Plan, which identifies projects and their forecasted costs. A review of the District's FY 2025 and FY 2026 Work Plans demonstrates that the Facilities program has adjusted planned projects and expenditures based on reprioritization and available funding. For example, while the FY 2025 Work Plan projected expending $25,000 on flooring in FY 2026, the FY 2026 Work Plan redistributed those funds to HVAC maintenance based on prioritized needs.

In addition to year-to-year evaluations, the District has also evaluated its facilities' long-term viability and the program's ability to maintain aging buildings. Prior to FY 2024, the District began discussing the need for a new elementary school.

In April 2026, the District again evaluated its Facilities program, with a focus on Lake Butler Middle School and Union County High School. To better manage costs, District leadership proposed consolidating the middle and high schools.

Section 1013.31, *Florida Statutes*, requires school districts to conduct an educational plant survey evaluating facility needs at least every five years. UCSD's most recent survey, approved in April 2026 by the School Board, includes an evaluation of the three current schools and the impact of consolidating Lake Butler Middle School and Union County High School. As illustrated by the excerpts in **Exhibit 1-8**, while Union County High School was classified as "recommended for continued use," Lake Butler Elementary School and Lake Butler Middle School were both classified as "conditionally recommended for continued use," reinforcing the District's decision to construct a new elementary school and consolidate the middle and high schools.

Exhibit 1-8: Educational Plant Survey Excerpts

FIVE YEAR SURVEY

Recommendation Report

District Name: UNION COUNTY SCHOOL DISTRICT

Survey: Number 5 - Version 3

Facility Name: LAKE BUTLER ELEMENTARY

Address: 800 SW 6TH STREET, LAKE BUTLER

	Existing	Recommended
Capital Outlay Classification	2 - SCHOOL CONDITIONALLY RECOMMENDED FOR CONTINUED USE	2 - SCHOOL CONDITIONALLY RECOMMENDED FOR CONTINUED USE
Facility Use	ELEMENTARY	ELEMENTARY
Low Grade	PRE-K E S E	PRE-K E S E
High Grade	GRADE 4	GRADE 5
Comments		

District Name:	UNION COUNTY SCHOOL DISTRICT	
Survey:	Number 5 - Version 3	
Facility Name:	LAKE BUTLER MIDDLE	
Address:	150 SW 6TH STREET, LAKE BUTLER	
	Existing	**Recommended**
Capital Outlay Classification	2 - SCHOOL CONDITIONALLY RECOMMENDED FOR CONTINUED USE	2 - SCHOOL CONDITIONALLY RECOMMENDED FOR CONTINUED USE
Facility Use	COMBINATION	COMBINATION
Low Grade	GRADE 5	GRADE 6
High Grade	GRADE 8	GRADE 8
Comments		

District Name:	UNION COUNTY SCHOOL DISTRICT	
Survey:	Number 5 - Version 3	
Facility Name:	UNION SENIOR HIGH	
Address:	1000 S LAKE AVENUE, LAKE BUTLER	
	Existing	**Recommended**
Capital Outlay Classification	1 - SCHOOL RECOMMENDED FOR CONTINUED USE	1 - SCHOOL RECOMMENDED FOR CONTINUED USE
Facility Use	SENIOR HIGH	COMBINATION
Low Grade	GRADE 9	GRADE 6
High Grade	GRADE 12	GRADE 12
Comments		

Source: Union County School District Five Year Survey Recommendation Report.

In addition to internal evaluations, the District evaluates the Facilities program through external inspections, such as health inspections and Fire Marshal inspections, and audits conducted by the Florida Auditor General. Various types of inspections are conducted at different recurring intervals – most commonly quarterly or annually.

Conclusion: Meets

School Safety and Security

In alignment with *Florida Statutes*, the UCSD School Board policies require the District to conduct multiple standardized assessments of the School Safety and Security program annually, including:

- Safe School Assessments: The program must complete self-assessments of the District's current safety and security practices.
    - The Superintendent must convene a safety and security review meeting to identify ways to address identified deficiencies.

    - The Superintendent must present the meeting's findings to the School Board and make recommendations for the Board's review and approval.
    - The Superintendent must report the self-assessment results and any School Board actions in FSSAT within 30 days of the School Board presentation.
- District Best Practice Assessment: No later than November 1 each year, the program must submit the District Best Practice Assessment in FSSAT.
- Noncompliance Reports: Once a quarter, the program must report any identified instances of noncompliance to the Superintendent and School Board.

As a follow-up to the annual District Best Practice Assessment, the program prepares a summary of findings and recommendations. As shown in **Exhibit 1-9**, the summary specifically identifies initiatives that are regularly evaluated and provides actionable steps that the program can take in response to the findings.

Exhibit 1-9: FY 2026 UCSD District Best Practices Assessment Summary

District Best Practices Assessment 2025-2026, UNION (63)
Summary, Findings, and Recommendations.

The assessment findings and public safety tours outlined in no particular order the following for consideration:
* Expansion of access control integrated with camera systems. (Districtwide) This includes gates as well as front office hardening.
* Upgrade access control to eliminate "keys" (Districtwide). This includes gates as well as front office hardening
* Hardening of school entrances, intercoms, access control, and future construction.

The district has established the following school safety programs and is continuously evaluating their efficiency and effectiveness:
*Districtwide threat management teams
*Districtwide crisis management teams
*A district-wide school safety campaign to include suspicious activity reporting. (Fortify Fl & See Something Say Something)

At the time the district assessment was completed, the district was in the process of implementing the following safety/security initiatives:
*Updating Reunification Sites, as well as plans, continues to be a priority.
*All school drills are scheduled for the 2025-26 school year.
*Cameras - All schools have, at the time of this summary, had their entire camera system upgraded to an online platform with new cameras and security capabilities that coordinate with plans for access control integration.
*School hardening - LBMS & UCHS front office vestibules

Conclusion and Recommendations to the School Board
This summary is provided by the school safety specialist and/or district superintendent based on the school security risk assessments and district best practices assessment. The Office of the Superintendent and the District School Safety Office are committed to implementing the recommendations and findings that were identified within the Florida Safe School Assessment Tool (FSSAT) for 2025-2026. The Board and Superintendent were briefed on all findings and recommendations by the District School Safety Specialist on (9/23/2025). The recommendations were agreed upon. Therefore, pursuant to the provisions outlined in Section 1006.07(6), F.S., the assessment of the above findings, along with the recommended strategies and activities to improve school safety and security, is hereby presented to the school board for consideration and approval.

Source: Union County School Board Meeting Minutes, September 23, 2025.

For school year 2025-2026, the Director of School Safety reported the following during the quarterly noncompliance reports to the School Board:

- First Quarter: Four external safety audits; one violation identified.
- Second Quarter: No internal or external safety audits; no violations identified.
- Third Quarter: One external safety audit and two internal safety audits; one violation identified.
- Fourth Quarter: No internal or external safety audits; no violations identified.

During the July 28, 2026, School Board meeting the Director of School Safety provided a general update that the School Safety and Security program was adjusting facility access controls and moving security cameras. These changes were the result of the middle and high schools consolidating, which required a self-assessment of the program's ability to meet the needs of a consolidated junior/senior high school.

As part of the application for FLDOE appropriations for the District's Safety and Security of School Buildings project, the District demonstrated how its completion of the FSSAT self-assessment allowed the program to identify potential improvements to program performance through additional resources. The District's narrative description of proposed purchases as part of the project funds application is included as **Exhibit 1-10**.

Exhibit 1-10: Safety and Security of Buildings Project Narrative

THE SCHOOL BOARD OF UNION COUNTY

55 SW 6th Street
Lake Butler, FL 32054
(352) 448-5051 union.k12.fl.us FAX (386) 496-4819
Mike Ripplinger, Superintendent

Board Members:	Chris Hodgson	Russell Gordon	Curtis Clyatt	Becky Raulerson	Terra Johnson
	District 1	District 2	District 3	District 4	District 5

Safety and Security of School Buildings
Narrative Description of Proposed Purchases
TAPS Number 26A097

The Union County School District completed the Florida Safe Schools Assessment Tool and identified areas where the district would benefit from improvement in school safety and security.

We would like to purchase access control and door locks to enhance safety and expand capabilities and coverage for Union County High School within the Union County School District. This will increase security and entrance of the campus under the guidelines of the Florida Safe School Assessment Tool (FSSAT) Risk Assessment.

The funding from this grant will help to provide a safe and secure environment for our students, staff, families, and community members.

Source: FLDOE Project Award Notification TAPS 26A097.

Conclusion: Meets

Technology

In order to evaluate the Technology program, the District has contracted third parties to perform outsource assessments of the program's infrastructure.

The District contracted the Baker Business Center in 2024 to perform external and internal network layer vulnerability assessments, which included evaluation of up to 16 public IP addresses and up to 100,000 internal IP addresses. The contract was expected to produce three deliverables: an External Test Report, an Internal Test Report, and an Internal Firewall Report.

For FY 2025, the District partnered with the Levy County School District and four other area school districts to share the services of a Regional Local Assistive Technology Specialist, funded through grant funds. The regional technology expert assisted UCSD in conducting specialized assistive and instructional technology assessments, while aligning data collection procedures with State tracking standards.

District leadership stated that the Baker Business Center's comprehensive IT risk assessment resulted in three actionable items that the District immediately took steps to correct. District leadership further stated that annual external risk assessments are cost prohibitive given UCSD's budget constraints.

For internal assessments, the District's IT Coordinators stated in interviews with M&J that while the District has a work order ticketing system, the team does not pull analytics. According to the IT Coordinators, the team is too small to need reviews of the program's performance in regard to responding to tickets.

Recommendation: The Technology program should identify metrics that the District can use to evaluate program and conduct ongoing evaluations of the program's performance and costs. The program should document the methodology and results of these evaluations for submission to District management and the School Board.

Conclusion: Partially Meets

Transportation

School Board workshop meeting minutes demonstrate multiple occasions in which the Director of Transportation presented cost-saving methods the program could provide through changes in operations, as determined through self-assessments of the program.

For example, at the School Board's May 26, 2026, workshop meeting, the Superintendent and Transportation Coordinator presented several opportunities to decrease program costs, as determined through self-assessments, including:

- Eliminating Courtesy Transportation Routes: Eliminating courtesy transportation routes within city limits could potentially reduce expenditures by approximately $30,000 annually through savings in driver salaries, fuel, maintenance, and operational costs. State statute requires services for hazardous walking areas to continue, but a significant portion of current Lake Butler riders are classified as courtesy riders.
- Updating Trip Assignment Fees: To better reflect increased operating expenses and driver compensation, updates were proposed to the Trip Assignment Request Form used for extracurricular activities. Revisions included increasing the per-mile charge to $2.00-$2.50 (up from $1.50) and the hourly driver rate to $23.00 (up from $17.00), as well as incorporating toll fees upfront.
- Implementing Participation or Activity Fees: The Superintendent advised that several other school districts have successfully implemented participation or activity fees to directly offset transportation and operational costs associated with extracurricular and athletic trips.
- Optimizing Athletic Scheduling Practices: School Board members discussed altering scheduling practices to minimize travel expenses, specifically evaluating opportunities for better coordinating middle school and high school athletic events to consolidate trips.

Other School Board workshops included evaluating opportunities to modernize the District's fleet of school buses, optimizing and eliminating bus routes mid-year, and coordinating local sidewalk improvements with the Florida Department of Transportation to manage hazardous walking zones safely.

Conclusion: Meets

Debt Servicing

As stated in Subtask 1.1, the District does not produce or review management reports that specifically and intentionally detail the Debt Servicing function's performance or cost. The District does not maintain a School Board policy or other written guidance on evaluating the function.

On rare occasions, District leadership have explored and utilized debt opportunities to meet the District's financial needs. In June 2025, the School Board authorized the Superintendent to execute an agreement for a secured revolving line of credit ("LOC") of $1,000,000 with DLP Bank. In February 2026, the School Board, as part of its discussions to identify actionable strategies to reduce District expenditures, asked the Finance Department to explore conversion of the LOC into a long-term loan to create a debt service payment plan, negotiate an extension of the LOC, or increase the LOC amount. The School Board acknowledged that while the District had been able to maintain a $0 balance on the LOC, based on the then-unknown legislative appropriations for public school districts, UCSD would need to consider using the LOC to close out FY 2026. The District executed a change in terms agreement in July 2026 to extend the LOC's maturity date 12 months.

Recommendation: The Finance Department should consider establishing a written policy or procedure governing periodic evaluation of the Debt Servicing function. The Finance Department could consider regularly reviewing debt payment schedules and confirming that the District is making timely and accurate payments. The School Board should review and approve or amend the policy or procedure as needed.

Conclusion: Partially Meets

Subtask 1.3 – Resolution of Deficiencies Identified

Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

Overall Conclusion: Meets

Facilities

To review for deficiencies and noncompliance in Facilities program performance from FY 2021 to FY 2026, M&J reviewed eight financial and federal single audit reports and operational audit reports compiled by the Florida Auditor General; 65 health inspection reports related to facilities conducted by the Florida Department of Health, Florida Department of Agriculture and Consumer Services, equipment-specific inspectors (e.g., hood ventilation systems), and the U.S. Department of Agriculture; and 42 annual comprehensive safety inspections for each of the District's permanent and mobile facilities conducted under State Requirements for Educational Facilities ("SREF") and Rule 69A-58, *Florida Administrative Code*.

Of the 65 health inspection reports, 45 were facility-specific food establishment inspections conducted three or four times each year by the Florida Department of Health. These inspection reports identified 26 facilities-related deficiencies, only one of which was a repeat finding. The findings were categorized as follows:

- Garbage and Refuse Disposal: Dumpster units required physical maintenance, including the replacement of broken lids, the installation of missing drain and side plugs, and the repair or total replacement of damaged dumpster units.
- Plumbing and Warewashing Infrastructure: Plumbing infrastructure required remediation, including addressing an overflowing hand sink drain, installing an appropriate air gap at the warewashing discharge pipe, providing a designated mop hanger/dryer, and fixing a busted main water line at the food warehouse.
- Refrigeration and Hot Box Equipment: Walk-in freezers exhibited frozen drips and ice accumulation, while a hot box unit required a new gasket.
- Ventilation, Lighting, and Climate Control: Environmental controls were temporarily affected by an improperly functioning air conditioning system. Furthermore, mechanical ventilation systems required cleaning to remove buildup from dirty air vents.
- Structural Surfaces and Environmental Sanitation: Internal facility surfaces required localized structural repairs and deep cleaning, including replacing a damaged baseboard along a wall, covering exposed electrical boxes, repairing a stained ceiling, and repainting walls and a worn sink backsplash.

The remaining 20 health inspection reports were equipment-specific inspections conducted by equipment suppliers and general program assessments conducted by the Florida Department of Health and U.S. Department of Agriculture. These 20 inspections did not result in any findings of deficiencies or noncompliance.

The 42 annual comprehensive safety inspections evaluated seven facilities: the Adult Education School, the District Office, Lake Butler Elementary School, Lake Butler Middle School, Tiger's Den Day Care (Love & Care Childcare as of FY 2026), the Transportation Depot, and Union County High School. In total, the inspectors assessed 1,111 rooms in 64 buildings and 35 portables in either May or June of each year (after the end of the instructional school year). The inspections resulted in 59 unique non-serious fire safety deficiencies, seven of which were repeated one or more times in the six years reviewed (FY 2021 through FY 2026).[5] The inspection reports identified no serious fire safety deficiencies. The findings were categorized as follows:

- Fire Protection and Alarm Systems: The primary Fire Alarm Control Panel in several schools was flagged in trouble condition and the related logbooks were not consistently maintained by the District's fire alarm inspection vendor.[6] Additionally, two fire alarms were temporarily missing strobe units and several fire hydrants were either temporarily blocked or unmounted.
- Electrical Compliance and Hazards: Several outlets had exposed wires and junction boxes were missing cover plates. One classroom was cited for "daisy-chained" power strips in June 2026, creating a circuit overload risk. One of the District's multi-year repeated deficiencies was a missing dead plate on an electrical panel at the softball field; the inspector noted that the District added a padlock to restrict access to the electrical panel.
- Life Safety, Exits, and Egress Obstructions: Egress pathways were temporarily compromised by storage items blocking marked exit doors and emergency lighting and exit indicators were compromised as a result of an exit light hanging by its wires, an exit sign missing directional chevrons, and two dim or nonfunctional emergency lights. One of the District's multi-year repeated deficiencies was for replacing two locker room exit doors' traditional thumb latches with restricted key-to-key locksets.
- Mechanical Rooms and Material Storage: Mechanical and electrical rooms were temporarily used as storage spaces, creating access blockages to critical building equipment.
- Structural and Facility Maintenance: Unsealed spaces and missing or displaced ceiling tiles were identified in several rooms in multiple buildings. Physical wear was noted on a mechanical room door and a slamming door on one of the portables.

Exhibit 1-11 lists a representative sample of the deficiencies and areas of non-compliance identified in the reviewed reports:

Exhibit 1-11: Facilities Program Deficiencies (FY 2021 - FY 2026)

Location	Report Date	Deficiency	Corrective Action Plan/ Resolution
District Office	May 26, 2021	Junction boxes in the IT server room were missing blank covers (i.e., protective plates).	The District purchased and installed blank covers; the violation was not repeated in the 2022 inspection.
Lake Butler Elementary School	June 7, 2023	Fire alarm in trouble condition.	Parts were already on order at the time of the inspection; violation was not repeated in 2024 inspection.

[5] Twenty-one of these 59 deficiencies (including three repeat deficiencies) were identified at Union County High School in June 2026 primarily related to fixing fire alarms, covering junction boxes, rehanging fire extinguishers after painting, removing storage from electrical rooms, patching holes in drywall ceilings, and replacing exit lights.
[6] A fire alarm in trouble condition means that there is a fault or internal problem with the fire system, such as low batteries, a wiring break, or a communication failure.

Location	Report Date	Deficiency	Corrective Action Plan/ Resolution
Lake Butler Middle School	December 14, 2023	Walk in freezer door not closing due to ice accumulation in frame.	The District removed the ice and repaired the door frame; the violation was not repeated in the subsequent inspection.
Lake Butler Middle School	June 13, 2024	Fire alarm in trouble condition.	Parts were ordered and the deficiency was corrected on August 8, 2024.
Union County Food Warehouse	April 2, 2025	Frozen drip coming down from fans in walk in cooler.	Food was temporarily relocated and the fans were repaired prior to the next inspection on April 22, 2025.

Source: Various inspection reports, Union County School District, July 2026.

Inspection reports and financial records (e.g., check summaries) demonstrate that the Facilities program frequently addresses identified deficiencies in a timely manner. However, the timing and prioritization of projects meant to address deficiencies depends on available funding, according to program staff. For example, the 2023 and 2024 annual comprehensive safety inspection reports stated that prior to the inspections, program staff had already ordered parts for fire alarms in trouble condition and had coordinated with the District's fire alarm vendor for installation within two months of the notice of violation. In interviews with M&J, District staff acknowledged exposed wiring and discussed ongoing plans to replace junction box covers (as well as a desire to conduct a thorough assessment of the facilities' electrical infrastructures), though also stated that most of the exposed wiring was unused communications cabling. Priority is often given to immediate needs impacting food safety, with 25 of the 26 facility-related food establishment deficiencies addressed prior to the subsequent inspection (generally two to four months later); the one repeat deficiency was addressed within a six-month period. Resolution of deficiencies routinely addressed the issues economically and reasonably through replacing mechanical parts and system segments to maintain operations rather than unnecessary replacing entire mechanical units/systems and implementing temporary fixes for issues that will be addressed through future planned projects. For example, the two long-term repeated deficiencies – the softball field electrical panel and the locker room doors – could both be addressed through projects that the Facilities program has identified as potential projects for the use of surtax funds.

In addition to using already allocated facilities maintenance funding and in-house resources, the District has also utilized emergency procurements to address health- and safety-related deficiencies in a more immediate manner. Subtask 6.3 includes an example of the District addressing noncompliance through an emergency procurement which allowed the program to address the issue in a timely and economical manner.

Conclusion: Meets

School Safety and Security

As previously stated, the Director of School Safety reports to the School Board quarterly if internal or external audits identified deficiencies. While these deficiencies can't be identified publicly, the program does announce the number. For the two violations identified through internal and external safety audits during the 2025-2026 school year, the Director of School Safety reported that both issues were corrected within one day of notification.

In a summary of the findings and recommendations from the 2024-2025 District Best Practices Assessment provided to the School Board on September 24, 2024, a pair of deficiencies were identified.

The assessment identified a need to expand access control integrations with camera system. By the time of the summary, each of the schools had received upgrades to their entire camera systems to a new platform with new cameras and security capabilities that coordinate with plans for access control integration.

The assessment also identified a need to update reunification sites and plans. By the time of the summary, the District was finalizing revisions to its emergency operations plans to align with reunification procedures. Financial records show that the District issued a check on November 15, 2024, for reunification supplies purchased earlier in the month.

Conclusion: Meets

Technology

In the conduct of its regular operations, the Technology program has identified structural, procedural, and operational areas within its technology program that required direct corrective action or updates. Based on staff statements in interviews and a review of School Board meeting records, M&J has determined that the program has addressed the deficiencies in as timely and cost-conscious a manner as possible. Deficiencies and corrective actions included:

- Chromebook Breakage Rates (Procedural Deficiency): During the March 12, 2024, workshop, the Superintendent informed the School Board that Lake Butler Middle School experienced a significant increase in the breakage rates of student Chromebooks. As a direct response to this deficiency, the District changed its deployment strategy to revert to fixed classroom sets rather than allowing students to carry them individually.
- Funding Gaps and End of Grants (Financial Deficiency): The expiration of federal Elementary and Secondary School Emergency Relief ("ESSER") grant funding created an operational challenge for the Technology program. To maintain necessary program personnel and fund a needed $180,000 Chromebook replacement schedule across multiple grade levels, the District had to absorb these costs into the general fund budget. The District achieved this through consolidation of positions and spending restrictions.

- Policy Gaps on Legal and Software Controls (Compliance Deficiencies): The Technology program identified a need to update and rewrite School Board software and security policies to match shifting State and Federal regulations:
    - AI and Software Tracking: Revisions to Policy 4.26 (AI-Acceptable Use) changed the required evaluation and approval procedures for software and automated tool usage.
    - Internet Safety: The District introduced a new framework under Policy 3.22 (Internet Safety) to standardize compliant data filtering rules.

Conclusion: Meets

Transportation

The Florida Auditor General identified three areas of deficiencies and/or noncompliance in the District's 2026 Attestation Examination report related to the Florida Education Finance Program, which provides State funding to school districts based on student enrollment and transportation.

- Ridership Classification and Eligibility Errors: The examination identified exceptions involving either the reported ridership classification or the statutory eligibility for State transportation funding for 47 out of the 219 students evaluated in the sample test.
- General Test Exceptions: An additional four students were identified with transportation reporting exceptions during general testing procedures.
- Findings and Adjustments: The transportation department's reporting deficiencies resulted in four findings. Consequently, the Auditor General proposed a net adjustment of negative 45 students from the district's reported transportation funding metrics.

The District's response to the examination indicated that the Transportation program generally agreed with the findings, but contested some of the recommended changes to full-time equivalent student counts and student eligibility for State transportation funding.

The District conducted the following activities to address these deficiencies:

- Policy Realignment: To address the statutory eligibility and classification exceptions uncovered by the Auditor General, the District initiated a regulatory overhaul. The School Board approved revisions to Board Policy 8.13 (Student Transportation) which serve to enforce correct State funding metrics and ensure field reporting matches statutory definitions.
- Operational Integration and Form Revision: Operationally, the District altered its internal logistics to prevent future classification discrepancies:
    - Routing Shift: The Transportation Department modeled the impact of eliminating courtesy transportation routes within a two-mile threshold of city limits to identify non-eligible riders.

    - Trip Assignment Request Form: To establish localized data integrity, the District implemented a revised Trip Assignment Request Form. Regular revisions to this tool can allow the program to recalculate baseline operational mileage alongside driver rates to ensure all extracurricular and statutory transits are explicitly delineated and correctly classified prior to State-level submissions.
    - Additional Staffing: The District allocated a full-time Secretary/Bookkeeper position to the Transportation Department for FY 2027 with the intention to better distribute administrative responsibilities and provide the program with a greater capacity to perform additional review and verification.
- Continuous School Board Oversight: Rather than treating the Transportation Department's corrective plan, developed in response to the Auditor General's findings, as an isolated fix, the School Board embedded the ongoing monitoring of the program's operational and financial metrics into its permanent meeting agenda layout. Every regular meeting utilizes the "Open for Discussion" forum to specifically review transportation compliance, driver constraints, and budget metrics alongside human resource allocations.

The District's corrective action plan, developed in response to the Auditor General's findings, contained requests for consideration from the State due to the nature of specific students' situations. For example, the District wrote that a group of eight elementary age students determined to be ineligible for State transportation funding in the Auditor General's report would be required to walk up to 42 minutes along roads without sidewalks, sometimes in the dark. School Board meeting minutes show that workshops were used to delineate between students who were receiving courtesy rides, which are not eligible for State transportation funding, and students through grade 6 whose route to their assigned school should be designated as hazardous walking conditions per the definition established by s. 1006.23, *Florida Statutes*.

While the District has developed a corrective action plan in response to the Auditor General's findings, three of the four findings identified in the 2026 Attestation Examination report were repeated findings from the District's 2023 Attestation Examination report, as determined by the Auditor General, indicating that the District has experienced continuing challenges addressing deficiencies in reporting and eligibility determination patterns. These challenges are further discussed in Subtask 6.3.

Conclusion: Partially Meets

Debt Servicing

The annual Financial and Federal Single Audit conducted for the District by the Florida Auditor General identifies and provides context for long-term debts held by UCSD. The Auditor General reports for FY 2020 through FY 2025 did not identify deficiencies related to the repayment of long-term debts, and District financial records do not indicate the District has not met its repayment schedules and requirements.

Conclusion: Not Applicable

Subtask 1.4 – Evaluation of Program Performance and Cost

Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Overall Conclusion: Partially Meets

Facilities

The District's Facilities program maintained through 2026 three schools built in the 1940s and 1950s with few major renovations since construction. Prior to the 2026-2027 school year, the District consolidated the middle and high schools. Each school requires a variety of fixes ranging from minor maintenance and cosmetic updates to large-scale projects and replacements.

The program primarily functions in a reactive state. Available funding and staffing limit the District's ability to conduct regular, widescale preventative maintenance. Through interviews with District staff and a review of School Board meeting records, M&J determined that the Facilities program prioritizes projects related to safety and security, as well as immediate needs or fixes that could lead to widescale damage (e.g., roof failures, overloaded chillers and boilers).

The District has used grant funds to offset the costs of major or immediately needed fixes related to physical safety and health, such as an Office of School Safety School Hardening Grant and a Hospital Purchasing Service ("HPS") School Food Service Purchasing Grant. When possible, the District secures local businesses as sponsors for equipment (e.g., scoreboards) to further offset costs. Additionally, the District tries to conduct as many program-related activities (i.e., facility maintenance) in-house rather than outsourcing when staff have the capacity and capability, further offsetting costs.

The District provided a general maintenance schedule that identified the intended frequency of maintenance-related activities:

Daily

- Work orders
- Emergency issues as they arise

Monthly

- Pest control
- Mowing, as needed
- Football field fertilizer and pest control

Summer Months

- Painting
- Floor stripping and waxing
- Carpet cleaning
- Deep clean and repair
- Pressure washing
- Fence repair

Annually

- Fire alarm inspections
- Kitchen hood inspections
- Fire safety inspections
- Sprinkler inspections
- Fire extinguisher inspections
- Department of Health kitchen and concession inspections
- Liquified petroleum gas inspections

Bi-annually

- Boiler inspections

The following exhibits (**Exhibit 1-12**, **Exhibit 1-13**, and **Exhibit 1-14**) evaluate the District's Facilities program costs in comparison to its peer school districts. UCSD spends more annually on its plant maintenance than all but one of its peer districts (Gilchrist), but less on plant operations and in total than four of the six peer districts included in the comparison. While the District's maintenance cost per full-time equivalent student is higher than three of its peer districts (Bradford, Hamilton, and Dixie), its operations and total costs per full-time equivalent student are lower than five of the six peer districts and the State average and are the 14th lowest costs in the State. The District's total cost per gross square foot ($5.86) is slightly higher than the average of its peer districts ($5.73) but is lower than the State average by more than a dollar. Low plant operations and maintenance costs can reflect positive and/or adverse conditions. UCSD's costs are lowered in part due to modernizing HVAC systems, LED lighting, and exploring other energy efficiency opportunities, as well as the District's ability to take advantage of economies of scale. However, the District's low costs also reflect deferred maintenance and the likelihood of shorter useful lives for assets (e.g., roofs, plumbing, mechanical systems), which can lead to a continual cycle of underfunding, reactive responses to upkeep and maintenance-based emergencies, and challenges maintaining the District's general maintenance schedule.

Exhibit 1-12: FY 2025 Comparative Plant Operations and Maintenance Costs

School District	Operations	Maintenance	Total
Lafayette	$1,132,938	$504,540	$1,637,478
Hamilton	$2,180,201	$351,177	$2,531,377
Union	**$2,199,047**	**$652,054**	**$2,851,101**
Dixie	$2,677,622	$416,751	$3,094,373
Madison	$2,813,188	$516,167	$3,329,354
Bradford	$3,978,434	$483,159	$4,461,593
Gilchrist	$3,220,482	$1,330,173	$4,550,655

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information.

Exhibit 1-13: FY 2025 Comparative Cost per Capital Outlay Full-Time Equivalent Student

School District	FTE Students	Operations	Maintenance	Total
Union	**2,101**	**$1,047**	**$310**	**$1,357**
Lafayette	1,097	$1,033	$460	$1,492
Bradford	2,652	$1,500	$182	$1,682
Hamilton	1,489	$1,464	$236	$1,700
Gilchrist	2,645	$1,218	$503	$1,721
Dixie	1,720	$1,557	$242	$1,800
Madison	1,584	$1,776	$326	$2,102
State Average		$1,320	$368	$1,688

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information.

Exhibit 1-14: FY 2025 Comparative Cost per Gross Square Foot

School District	FTE Students	Operations	Maintenance	Total
Bradford	966,154	$4.12	$0.50	$4.62
Dixie	615,707	$4.35	$0.68	$5.03
Gilchrist	779,935	$4.13	$1.71	$5.84
Union	**486,490**	**$4.52**	**$1.34**	**$5.86**
Madison	560,665	$5.02	$0.92	$5.94
Lafayette	255,086	$4.44	$1.98	$6.42
Hamilton	389,401	$5.60	$0.90	$6.50
State Average		$5.48	$1.54	$7.02

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information.

Overall, District officials stated that the District seeks to balance program performance with program costs, though its limited ability to proactively manage facility maintenance due to available resources may result in decreased program performance and heightened program costs in the long term. Of note: the District has contractually begun the process of designing and constructing a new elementary school to replace the existing Lake Butler Elementary School, which will change future Facilities program needs.

Recommendation: The Facilities and Maintenance Department should consider internally conducting or contracting a third party to conduct a comprehensive facility assessment and develop a master plan, long-range plan, or similar strategic document that identifies capital improvements necessary for maintaining and/or redeveloping the District's facilities beyond immediate needs. This document should include long-term planning to maintain the future elementary school under development to ensure that the District avoids creating a cycle of deferred maintenance at the new facility.

Conclusion: Partially Meets

School Safety and Security

As previously discussed, the District conducts regular self-assessments and receives external assessments of its Safety and Security program, including protocols and physical security. Records show that the District has several strong partnerships with State and local safety-related agencies (such as the Sheriff's Office, which provides School Resource Officers) and private businesses (such as a Fire Aid & Safety Cooperative Acceptance Agreement with Cintas).

The memorandum of agreement with the Sheriff's Office shows that the costs reimbursed by the District are often prorated based on the services provided and frequency of services, which helps the District avoid paying for more than the services rendered.

The Florida Department of Education's School Environmental Safety Incident Reporting ("SESIR") System is the primary receptacle for data on incidents of crime, violence, and disruptive behavior on school grounds, on school transportation, and at off-campus, school-sponsored events. The following exhibits (**Exhibit 1-15**, **Exhibit 1-16**, and **Exhibit 1-17**) evaluate the District's School Safety and Security program in comparison to its peer school districts. **Exhibit 1-15** and **Exhibit 1-16** are available through the Office of Safe Schools' online discipline data. **Exhibit 1-17** is available from the Florida Department of Health and combines data from multiple FLDOE reports.

It is important to note that SESIR data is submitted by individual schools to their respective school districts' safety and security leadership, who in turn submit the data to FLDOE. Human error or bias in incident identification could result in inconsistent submission of data.

The Exhibits show that in FY 2025:

- UCSD's total reported incident count (104) was about equal to the average number of reported incidents of the six peer school districts included in the comparison (105);
- UCSD's total reported disciplinary actions count (417) is slightly higher than the average number of reported incidents of the six peer school districts (409), though four of the six peer school districts had lower reported disciplinary actions than UCSD (Lafayette, Dixie, Hamilton, and Madison); and
- UCSD's reported safety incident rate per 1,000 students (45.0) was slightly lower than the average of the six peer school districts (48.8).

Exhibit 1-15: FY 2025 Comparative Types of Incidents

Type Of Incident	Lafayette	Gilchrist	Union	Dixie	Hamilton	Madison	Bradford	Average without Union
Aggravated Battery	0	0	**2**	1	0	4	1	1
Alcohol	1	0	**2**	3	0	0	2	1
Arson	0	0	**0**	0	0	0	0	0
Bullying	0	2	**0**	0	1	24	4	5
Burglary	0	0	**0**	0	0	0	1	0
Criminal Mischief ($1000+)	0	0	**0**	0	2	0	0	0
Disruption On Campus-Major	0	1	**2**	9	4	6	10	5
Drug Sale/Distribution	0	0	**0**	0	0	1	0	0
Drug Use/Possession	1	9	**6**	11	3	4	18	8
Fighting	2	4	**5**	35	29	36	6	19
Grand Theft ($750+)	0	0	**0**	0	0	0	1	0
Harassment	0	7	**0**	0	1	2	10	3
Hazing	0	0	**0**	0	0	0	0	0
Homicide	0	0	**0**	0	0	0	0	0
Kidnapping	0	0	**0**	0	0	0	0	0
Other Major Offenses	0	1	**0**	0	6	1	8	3
Robbery	0	0	**0**	0	0	0	0	0
Sexual Assault	0	0	**0**	0	0	0	0	0
Sexual Battery	0	0	**0**	0	0	0	0	0
Sexual Harassment	1	2	**4**	2	4	1	6	3
Sexual Offenses-Other	0	0	**1**	3	1	2	4	2
Simple Battery	2	2	**24**	19	21	15	23	14
Threat/Intimidation	2	10	**15**	5	12	21	22	12
Tobacco	10	6	**43**	17	41	26	64	27
Trespassing	0	0	**0**	0	0	0	3	1
Weapons Possession	0	1	**0**	1	6	2	2	2
District Total	19	45	**104**	106	131	145	185	105

Source: School Environmental Safety Incident Report (SESIR) 2024-25, Final Survey 5.

Exhibit 1-16: FY 2025 Comparative Disciplinary Actions[7]

Discipline Description	Lafayette	Dixie	Hamilton	Madison	Union	Gilchrist	Bradford	Average without Union
Corporal Punishment	16	0	23	0	*	10	0	16
Expelled With Continuing Educational Services	0	*	0	0	**0**	*	*	*
Expelled Without Continuing Educational Services	0	*	0	*	*	*	19	19
Other SESIR Defined	*	*	0	32	**0**	*	*	32
Placement in Alternative Educational Setting	*	0	*	*	*	24	44	34
Suspension Extended Pending Hearing	0	0	0	*	**0**	*	*	*
Suspension In-School	43	45	193	59	**259**	236	462	173
Suspension Out-of-School	56	131	173	306	**158**	188	393	208
District Total	115	176	389	397	**417**	458	918	409

Source: School Environmental Safety Incident Report (SESIR) 2024-25, Final Survey 5.

Exhibit 1-17: FY 2025 Comparative Safety Incident Rates

School District	Number of Incidents	Student Population	Incident Rate per 1,000 Students
Gilchrist	45	2,858	15.7
Lafayette	19	1,152	16.5
Union	**104**	**2,309**	**45.0**
Dixie	106	2,001	53.0
Madison	145	2,267	64.0
Bradford	185	2,848	65.0
Hamilton	131	1,590	82.4
Average without Union	105	2,146	48.8
Florida	105,982	2,859,648	37.1

Source: School Environmental Safety Incidents, FLHealthCHARTS.

[7] FLDOE provides the following note regarding its discipline data:
To provide meaningful results and to protect the privacy of individual students, data are displayed only when the total number of students in a group is at least 10 and when the performance of individuals would not be disclosed. Data for groups less than 10 are displayed with an asterisk (*).

Based on comparison to peer school districts in the preceding exhibits, the program's history of addressing deficiencies, and using tools and assessments to evaluate performance on an ongoing basis, the District's School Safety and Security program appears to meet performance expectations.

Conclusion: Meets

Technology

The District is working to remain as current as possible with its Technology infrastructure, but budget and staffing levels limit the District's ability to be proactive with technology upgrades and replacements.

The District is 1:1 (devices to students) for grades 9 through 12, and has a classroom set of devices for Kindergarten through 8th grade. (Lake Butler Middle School transitioned from 1:1 to classroom sets in 2024 as a result of the breakage rate increase with the Chromebook devices) Due to limited funding and timing for upgrades, the District operates with devices for as long as possible, only replacing devices when they become inoperable. The District is still operating on Windows 10, though program staff recognize that even with a long-term support contract with Microsoft, as Windows 10 reached its end of support on October 14, 2025, the District will need to identify funding to procure devices and servers that can run Windows 11, as well as identify the staff hours available to manage the upgrade.

The Technology program works to meet Florida's Digital Classrooms requirements but lacks the fund and staff levels to fully operate proactively and strategically.[8]

Exhibit 1-18 compares the District's General Fund technology expenditures to its peer districts. As the exhibit shows, the District's per-student technology expenditure amount is lower than all of its peer districts and is significantly lower than the average of the six peer district's per-student technology expenditure ($507). The District's total technology expenditure is also lower than all of its peer districts.

Exhibit 1-18: FY 2025 Comparative General Fund Technology Expenditures

District	Instruction-Related Technology	Administrative-Technology Services	Total Technology Expenditure	Student Population	Per-Student Technology Expenditures
Union	**$38,299**	**$251,727**	**$290,026**	**2,309**	**$126**
Gilchrist	$434,769	$204,222	$638,991	2,858	$224
Madison	$313,362	$211,773	$525,135	2,267	$232
Dixie	$418,250	$142,980	$561,230	2,001	$280
Hamilton	$143,743	$340,865	$484,608	1,590	$305
Bradford	$197,907	$918,160	$1,116,067	2,848	$392
Lafayette	$1,664,497	$189,373	$1,853,870	1,152	$1,609
Average without Union					$507

Source: School District Annual Financial Reports, FLDOE.

Conclusion: Partially Meets

[8] Chapter 2017-116, Laws of Florida, repealed the requirement for school districts to submit an annual Digital Classrooms Plan. Instead the Statewide Digital Classrooms Plan is intended to serve as the guide for all school districts in the State of Florida. However, the goals, objectives, and activities in the Statewide plan are generalized and do not provide adequate goals and objectives for individual districts' Technology programs.

Transportation

Based on statements made in interview with M&J and School Board meeting records, the Transportation program recognizes the importance of balancing costs with service delivery and has made decisions that might decrease services for the community in order to respond to the District's financial strain. The program has had some issues of noncompliance related to its reporting, which impacts service delivery. Furthermore, a walkthrough of the bus shop shows that the maintenance facility for the buses limits the work that staff can do on-site (e.g., inability to pull buses into the garage, lack of lifts to work underneath the buses, etc.). Reporting concerns aside, the program is doing well for its limited resources, and is responding well to reductions in resources.

Exhibit 1-19 compares UCSD's bus purchase expenditures to those of its peer districts for a five-year period between FY 2021 and FY 2025. While single-year expenditures present limited assessment value due to school districts' differing timelines for bus purchases (e.g., one bus per year five buses in one year on every fifth year), reviewing the five-year period can confirm whether a school district matches its peers' bus purchasing patterns. As the exhibit shows, the District did not spend any funds on bus purchases for the five-year period as the result of the program's participation in a grant program to replace several of older diesel buses with new electric buses. The grant covered the installation of the electric chargers and will provide maintenance for the buses for 10 years, resulting in one example where the District is increasing the level of service the program can offer while also saving costs. This initiative that will be further addressed in Chapter 3.

Exhibit 1-19: Five-Year Comparative Bus Purchase Expenditures

District	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Five-Year Total	No. of Buses (FY 2025)
Union	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**26**
Lafayette	$340,272	$0	$0	$0	$0	$340,272	17
Dixie	$277,747	$0	$107,658	$93,048	$0	$478,453	29
Hamilton	$0	$113,442	$0	$0	$464,376	$577,818	34
Bradford	$238,089	$0	$0	$406,274	$0	$644,363	44
Gilchrist	$0	$0	$565,255	$0	$304,272	$869,527	40
Madison	$0	$335,241	$276,960	$299,988	$0	$912,189	30

Source: Florida School District 2024-25 Transportation Profiles, Volume 32, March 2026, FLDOE.

Exhibit 1-20 compares UCSD's transportation operating expenditures to those of its peer districts. As the exhibit shows, the District has a lower total transportation operating expenditure than all but one of its peer districts (Lafayette). UCSD has a lower per-student expenditure ($835) and per-mile operating expenditure ($2.47) than all of its peer districts and than the average of the six peer districts ($1,244 and $3.99, respectively).

Exhibit 1-20: FY 2025 Comparative Transportation Operating Expenditures[9]

District	Operating Expenditures	Eligible Students Transported	Operating Expenditure per Student	School Bus Annual Miles	Operating Expenditure per Mile
Union	**$776,096**	**929**	**$835**	**313,921**	**$2.47**
Hamilton	$1,356,892	1,108	$1,225	460,000	$2.95
Madison	$1,246,328	1,078	$1,156	370,001	$3.37
Lafayette	$539,181	358	$1,506	132,108	$4.08
Bradford	$2,436,696	1,193	$2,042	573,456	$4.25
Gilchrist	$1,415,281	1,101	$1,285	331,331	$4.27
Dixie	$1,300,760	895	$1,453	192,000	$6.77
Average without Union			$1,244		$3.99

Source: Florida School District 2024-25 Transportation Profiles, Volume 23, March 2026, FLDOE.

As previously stated, the Transportation program has received multiple notices of deficiencies with its reporting and eligibility determination patterns. Meeting records indicate that the District tries to address the transportation needs of as many students as possible, based on State funding eligibility. However, by including eligibility miscalculations in its reporting, caused by the need for stronger procedures and reviews, the program has unintentionally impacted the receipt (and possible return) of State transportation funds.

Conclusion: Partially Meets

Debt Servicing

In the past five years, the Finance Department has managed an installment payment agreement with Santander Bank. The District has continued to make on-time payments per the agreement.

In FY 2026, the District also took out a line of credit, which School Board meeting minutes indicate the District extended the maturity date of by 12 months. According to School Board meeting minutes, the District has maintained a $0 balance on the line of credit.

Conclusion: Meets

Subtask 1.5 – Case Studies

Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

M&J presented this Subtask as an overall finding, based on three case studies across the five program areas, rather than individual program findings.

Overall Conclusion: Meets

[9] Excludes bus purchases, per FLDOE's reports.

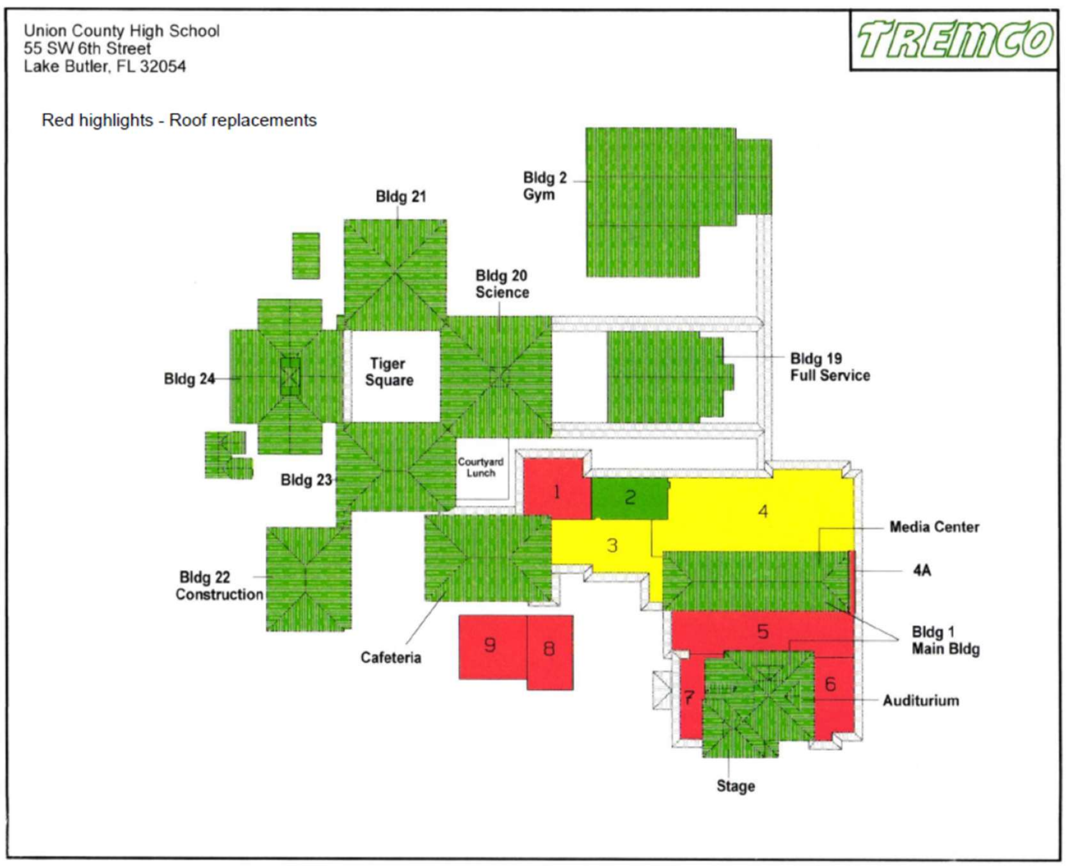
Case Study 1: Union County High School Roof Replacement

Budgeted cost: $1,301,555
Final/actual cost: $1,279,452
Planned completion date: June 2023
Actual completion date: January 2024

In FY 2023, the Facilities program communicated a need to replace the Union County High School ("UCHS") roof to District management and noted an opportunity to use Elementary and Secondary School Emergency Relief ("ESSER") funds awarded to the District during the COVID-19 pandemic.

Piggybacking off a Panhandle Area Educational Consortium contract, the Maintenance and Finance departments solicited a quote from Weatherproofing Technologies, Inc. ("WTI"), a subsidiary of Tremco, to replace portions of the roof on one of UCHS' buildings, as shown in red in **Exhibit 1-22**.

Exhibit 1-21: UCHS Roof Replacement Map



Source: Union County School District, July 2026.

In addition to the base service requested (the roof replacement), WTI presented three alternates (i.e., additional services) as add-ons to the project: (1) façade repairs, (2) safety railing and roof hatch guard installation, and (3) gutter and downspout replacement. A memorandum from the Finance Department to the School Board and Superintendent stated that the Maintenance Department and District leadership met and discussed the proposal, which resulted in a recommendation for alternates 1 and 2. The budgeted cost of $1,301,555 included the base service, $100,000 in contingency funds and alternates 1 and 2. The Finance Department advised that the project would start as soon as possible after approval of the proposal with an estimated timeline of approximately three months depending on weather conditions. The memorandum explaining the proposal, recommendations, cost breakdown, and timeline is included as **Exhibit 1-23**.

Exhibit 1-22: Memorandum on UCHS Roof Replacement Proposal

THE SCHOOL BOARD OF UNION COUNTY
55 SW 6th Street
Lake Butler, FL 32054
(352) 448-5051 union.k12.fl.us FAX (386) 496-4819
Mike Ripplinger, Superintendent

APPROVED IN OPEN BOARD MEETING
DATE 03/28/2023

Board Members: Chris Hodgson District 1 | Russell Gordon District 2 | Curtis Clyatt District 3 | Becky Raulerson District 4 | Terra Johnson District 5

TO: Mike Ripplinger

FROM: Renae P. Prevatt

DATE: March 15, 2023

SUBJECT: Permission to Piggyback on Contract AEPA#021 – PAEC Florida Buy AEPA# 021-D (Washington County Contract #21-239) Weatherproofing Technologies, INC./Tremco Inc. for Roofing Replacement Services

Approval of WTI Proposal: 5055041 for Union County School District Project: Union County High School Roof Replacement

Please see the attached information relating to the requested contract for piggyback, as well as the proposal for replacing the UCHS roof. This project is listed and approved by FDOE under the ARP ESSER Fund TAPS #: 22A-175. Please pay particular attention to page 6 "Proposed Schedule & Fees". District administration and maintenance team met and discussed the proposal and alternate options. After discussion of the three proposed alternate (additional services) the team agrees to request board permission for approval of the "Proposed Schedule & Fees" as presented to include the following:

Fees: Union County High School Roof Replacement:	$1,027,905.69
Contingency:	$ 100,000.00
Alternate #1 Façade Repairs:	$ 137,124.14
Alternate #2 Safety Railing & Roof Hatch Guard:	$ 36,525.25
TOTAL:	***$1,301,555.08***

***Please note "Alternate #3 is not proposed to be included.

Per discussions between Tremco and the district the project will be slated to begin as soon as possible with an estimated time frame of 3 months to completion +/- depending on weather conditions.

PC: School Board Members
Pat Cunningham
Cindy Maddox
Brooke Bonds
File

Source: Union County School District, July 2026.

The proposal was approved by the School Board on March 28, 2023, and work on the project began shortly after. Partway through the project, the School Board approved increasing WTI's scope of work to include roof replacements at Lake Butler Middle School, which impacted the overall project timeline.

The first two invoices were submitted August 8, 2023, for $569,652 and $321,208, or 61% of the final cost. Subsequent invoices submitted October 10, 2023, November 30, 2023, and January 31, 2024. The final cost at the completion of the project was $1,279,452. This final cost was $22,103 less than originally budgeted.

While the actual completion date for the roof was seven months after the originally planned completion date, the addition of roof replacements to Lake Butler Middle School and severe weather conditions caused by Hurricane Idalia's landfall on August 30, 2023, were reasonable causes for an extended timeline. The project, which had been competitively bid in order to secure the best pricing, finished under budget, allowing the District to reallocate the remaining funds for other needs. During a walkthrough of the District's facilities, the M&J team could clearly identify the portions of the roof that had been replaced, which were visibly in better condition than the older sections. Due to these factors, M&J concluded that the project was of reasonable cost and completed well and within budget, even with an extended timeline.

Case Study 2: Football Stadium Seat Replacements

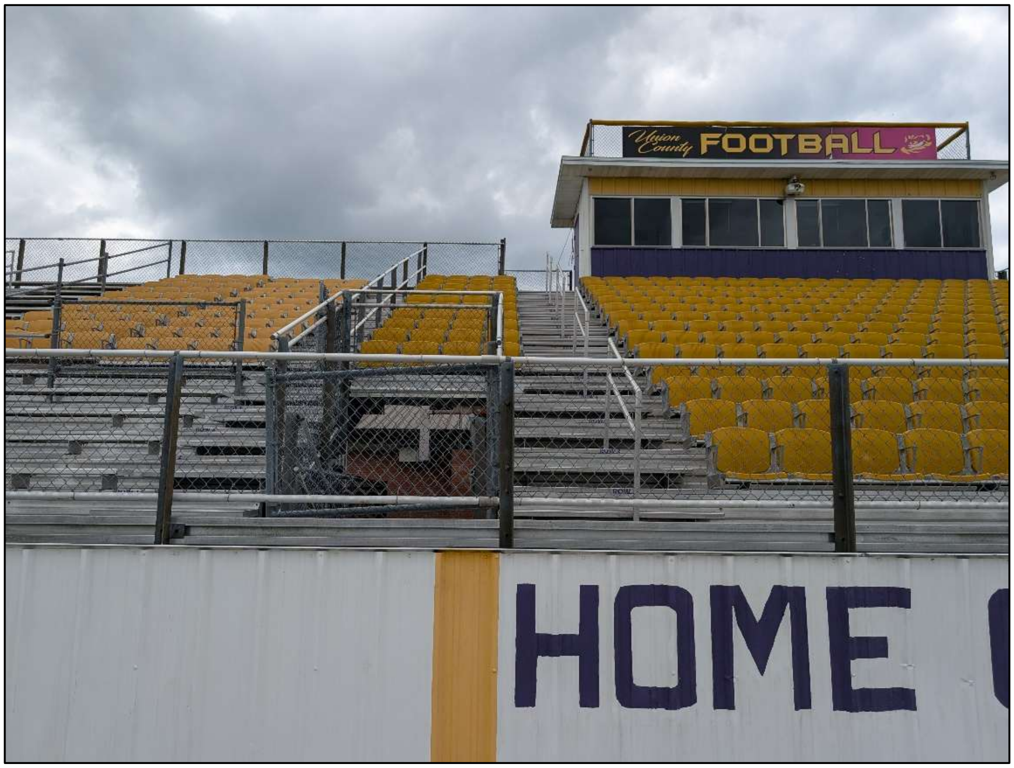
Budgeted cost: $11,220
Final/actual cost: $11,220
Planned completion date: March 2022
Actual completion date: March 2022

The Maintenance Department recognized that UCHS' football stadium seating was aging, resulting in fading and breakages. The District took advantage of General Fund monies freed up by use of ESSER funding for larger maintenance projects to purchase and install replacement seating. The seating purchased was similar to the original seats (as seen in **Exhibit 1-24**) though wider to provide more comfort to attendees.

The Maintenance Department purchased 160 seats, 160 seat backs, 100 arms, and 20 end covers, with which the Facilities program staff replaced the original seating. The labor was entirely in-house. Subsequent to the original replacement, the program conducted smaller replacements as funding was available ($425 in August 2022 and $700 in August 2023) and well as replaced broken brackets for the seats ($55 in October 2022).

Exhibit 1-24 shows the home-side stadium seating, with the original seats seen to the left of the picture, with the replacement seats in the center and right of the picture.

Exhibit 1-23: UCHS Football Stadium Seating



Source: M&J, June 2026.

The timeline and payment details demonstrate that the project was completed on time and on budget. The District recognized that replacing all of the seating in the stadium at one time would be cost prohibitive, which resulted in an initial phase to address the most pressing needs, with further phases progressing the initiative further. During a walkthrough of the stadium, M&J noted that the seats were secure and did not show any faults beyond minor expected wear and tear. Due to these factors, M&J concluded that the project was of reasonable cost and completed well, on time, and within budget.

Case Study 3: Union County High School Chiller Replacement

Budgeted cost: $227,150
Final/actual cost: $227,150
Planned completion date: November 2023
Actual completion date: November 2023

Commercial chillers play an important role in the maintenance of school facilities by providing chilled water to individual air conditioning units, thereby maintaining a temperature appropriate for instructional and extracurricular activities. When chillers fail, the resulting rise in temperature in facilities can result in spaces not usable for education.

In early 2023, the School Board approved a proposal to use ESSER funds to replace the chiller at UCHS, which was nearing the end of its useful life.[10] Using a piggyback off of a Duval County School District contract with Trane, the Maintenance and Finance departments received a turnkey proposal for the removal of the existing chiller and installation of a new chiller. Removal of the existing chiller and receipt and installation of the new one was estimated to take up to six months depending on availability of staff to work during standard working hours (Monday through Friday, 8 a.m. through 5 p.m.), availability of equipment based on supply chain timelines, and the possibility of severe weather. In November 2023, the Facilities program inspected the installation and determined the project was complete.

The timeline and payment details demonstrate that the project was completed on time and on budget, piggybacking off of another school district's competitively solicited contract to ensure the most favorable pricing was available. During a walkthrough of the school, M&J noted that the chiller was in good worker order and a review of School Board meeting minutes indicates that the installation was used as an example for future planned installations. Due to these factors, M&J concluded that the project was of reasonable cost and completed well, on time, and within budget.

Subtask 1.6 – Written Procurement Policies and Procedures

Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

The District uses a common set of procurement policies and procedures for its programs, overseen by the Finance Department. As the programs do not conduct procurement of goods and services through unique, separate processes, M&J evaluated this Subtask on a Districtwide level, rather than a program-specific level.

Overall Conclusion: Meets

The District maintains and employs written procedures to take maximum advantage of competitive procurement. In addition to its own procurements, the District is a member of the North East Florida Educational Consortium ("NEFEC") and uses NEFEC contracts and piggybacks to other member districts' contracts to take advantage of volume discounts and special pricing agreements. The District maintains policies that specifically address and encourage cooperative purchasing and other methods to ensure quality provision of goods and services while remaining affordable.

In December 2024, the District added explicit compliance language to Policy 7.14 (Purchasing Policies and Bidding) to correct a policy gap regarding the strict tracking of Federal procurement procedures, using FLDOE-required language as recommended following guidance from an auditor. The then-Finance Director asserted that the District had been proactively complying with the new requirements prior to the policy update.

Conclusion: Meets

[10] The useful life of a commercial air-cooled chiller generally ranges from 15 to 20 years.

2. Program Design and Structure

Program Structure and Design
Overall Finding: Partially Meets

Due to UCSD's relatively small size, the organizational structures of the programs under evaluation in this audit are streamlined, with clear chains of command and no excessive layers. Each of the program heads reports directly to the Superintendent, avoiding unnecessary middle management levels. Each program's staffing levels are limited, which each program has tried to address through different methods, including outsourcing services, augmenting program staff through other support from other departments, adjusting internal operations, and implementing cost recovery mechanisms. Whereas some programs look externally to contractors who can augment program staffing, other programs try to perform as many services in house as possible in order to manage program costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between a District-employed Director of School Safety and a team of School Resource Officers employed by the Union County Sheriff's Office. Due to the staffing structure, approximately half of the program staff primarily report to an outside party – the Sheriff – rather than the Superintendent, the Director of School Safety, or their assigned school's principal. A memorandum of agreement between the Sheriff and the District establishes a clear delineation of duties and responsibilities, as well as requirements for cooperation between District- and Sheriff-employed program staff. Regular communication and collaboration on projects, assessments, and safety education allows the program to function cohesively, even with bifurcated responsibilities and reporting structures.

Findings by Subtask:

- Subtask 2.1 – Organizational Structure: Meets
- Subtask 2.2 – Program Staffing Levels: Partially Meets

Subtask 2.1 – Organizational Structure

Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

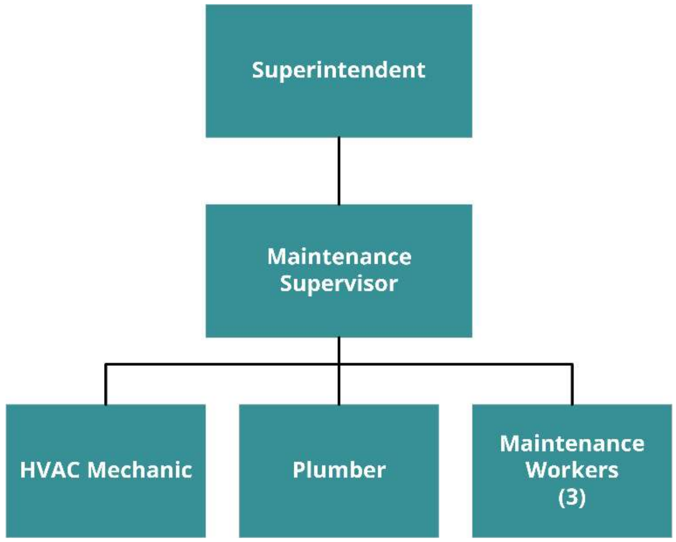
Overall Conclusion: Meets

Facilities

The Maintenance Department has a clear chain of command and few administrative layers, with the Maintenance Supervisor reporting directly to the Superintendent. In addition to three general maintenance workers, the team includes specialists in the HVAC Mechanic and Plumber trades, which minimizes excessive overlapping functions. The Maintenance Supervisor's span of control of six direct reports is reasonable and positioned between the 25th and median percentiles (four and eight direct reports, respectively) for the middle management level per the Society for Human Resource Management's span of control benchmark in its Human Capital Report.

Exhibit 2-1 illustrates the program's organizational structure.

Exhibit 2-1: Facilities Program Structure



Source: UCSD Administrative Organizational Chart.

The District's custodial staff report to their assigned school's principal.

The clear structure, lack of excessive administrative layers, and reasonable span of control minimize overlapping functions and minimize administrative costs.

Conclusion: Meets

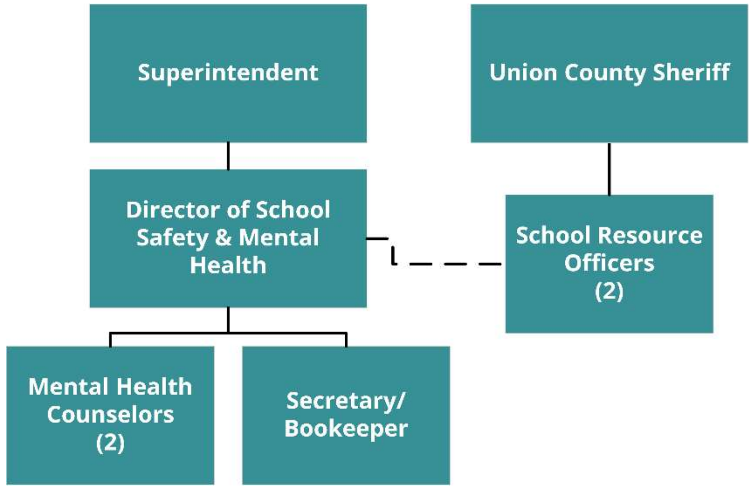
School Safety & Security

The District has two distinct safety and security entities: a District-employed Director of School Safety and Mental Health ("Director of School Safety") and sheriff's deputies, who serve as School Resource Officers ("SRO"), employed by the Union County Sheriff's Office ("Sheriff" or "Sheriff's Office"). Whereas the Director of School Safety is responsible for the program on a Districtwide level, including risk assessments, mental health, purchasing, and reporting, the SROs are responsible for the provision of law enforcement-related services on-site at schools.

The Director of School Safety's span of control of three is reasonable and positioned below the 25th percentile for the middle management level (four direct reports) and equal to the 25th percentile for the executive level (three direct reports) per the Society for Human Resource Management's span of control benchmark in its Human Capital Report. Even if the two SROs are considered within the director's supervision, the position's span of control remains below the median percentile for the middle management level (eight direct reports) and equal to the median percentile for the executive level (five direct reports).

Exhibit 2-2 illustrates the program's organizational structure.

Exhibit 2-2: School Safety and Security Program Structure



Source: UCSD Administrative Organizational Chart.

The SROs remain employees of the Sheriff and are responsible to the Sheriff's Office chain of command. Based on the memorandum of agreement between the School Board and the Sheriff's Office, responsibilities are clearly delineated between the SROs and the District-employed staff. The agreement states that "the SRO shall not act as a school disciplinarian," but instead the SROs respond in the event of a possible violation of the law. The SROs assist the Director of School Safety in the evaluation of best practices at the schools and serve on District's Threat Assessment Team, headed by the Director of School Safety.

The program's structure includes clear delineation of units with defined responsibilities, a lack of excessive administrative layers, and a reasonable span of control, which together minimize overlapping functions and minimize administrative costs.

Conclusion: Meets

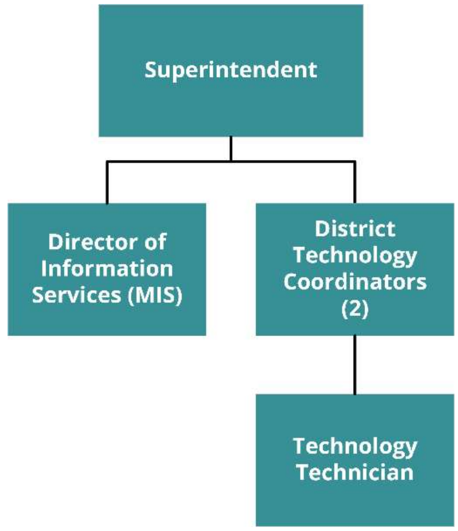
Technology

The Technology program is a shared effort of two teams with clearly delineated responsibilities: Information Services and Information Technology ("IT"). The former is responsible for management information systems (primarily software) while the latter is responsible for procurement and maintenance of technology, devices, office equipment, and scoreboards; teacher and student support with the network, Google accounts, and non-instructional software applications; and website maintenance. IT was originally under the Director of Information Services but was realigned into its own team direct reporting to the Superintendent.

The IT team operates without a program-based supervisory or management position. The two IT Coordinators provide some supervision over the Technology Technician, but this supervision is limited and not official. Without a true strategic and supervisory position, the team risks operating with limited direction and consistency. Each of the three IT staff are assigned to a separate school, minimizing the overlap in function. As of M&J's fieldwork, the program was unsure how consolidation of the middle and high schools would impact staffing duties and locations.

Exhibit 2-3 illustrates the program's organizational structure.

Exhibit 2-3: Technology Program Structure



Source: UCSD Administrative Organizational Chart.

The Technology program operates with a clear organizational structure, with identifiable units that each have distinct responsibilities (between MIS and IT) and no unnecessary administrative layers. However, the program's duties within the IT units are not as clearly defined and do not use a clear chain of administrative and supervisory responsibilities.

Recommendation: The Technology program should consider documenting any internally developed delegations of duties and responsibilities and should clearly identify through School Board-approved documentation the position(s) responsible for providing strategic leadership over the Technology program.

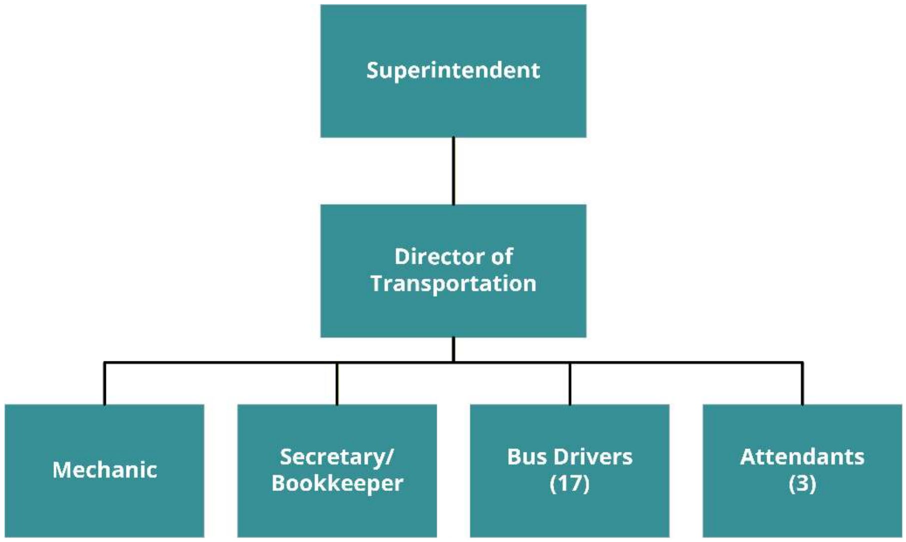
Conclusion: Partially Meets

Transportation

As illustrated by **Exhibit 2-4**, the Transportation Department has a clear organizational structure, with a director reporting to the Superintendent and support and operational staff reporting to the director. Any overlapping duties among positions (e.g., bus drivers) are reasonable and there are not excessive administrative layers. As discussed in Subtask 2.2, the number of bus drivers includes full-time school-based instructional and administrative staff.

The Director of Transportation's span of control of 22 is above the 75th percentile for both the middle management level (16 direct reports) and the executive level (eight direct reports) per the Society for Human Resource Management's span of control benchmark in its Human Capital Report. However, when adjusted based on the fact that the bus driver and attendant positions are half-time positions, the director's span of control decreases to 12 full-time equivalent staff, which is below the 75th percentile and the average for the middle management level (16 direct reports for both). Due to the nature of the services provided by the Transportation Department, the span of control for the director position is reasonable and will continue to be reasonable if the District increases the part-time bus driver or attendant positions by up to eight positions, or decreases the positions by any number, as needed.

Exhibit 2-4: Transportation Program Structure



Source: UCSD Administrative Organizational Chart.

Conclusion: Meets

Debt Servicing

Debt Servicing is a function of the Finance Department rather than a standalone program and therefore does not have a unique program structure.

Conclusion: Not Applicable

Subtask 2.2 – Program Staffing Levels

Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

Overall Conclusion: Partially Meets

Facilities

As discussed in Subtask 2.1, Facilities program staffing is primarily comprised of a seven-person crew: a Supervisor, an HVAC Mechanic, a Plumber, and three general Maintenance Workers. In addition to maintenance on facilities, the seven staff are also responsible for landscaping.

The District most recently executed an Interagency/Public Works Agreement ("Local Agreement") with the Florida Department of Corrections on March 21, 2022, and renewed the agreement on February 11, 2025, for an additional three-year term. The Local Agreement provided inmate labor to support the District's Facilities program as a cost savings mechanism. However, during an interview with M&J, the Maintenance Supervisor stated that the District was no longer using inmate labor, due to challenges with oversight and scheduling to ensure inmates are not on campus at the same time as students. Without the inmate labor, the Maintenance Supervisor stated that the Maintenance Department's opportunities to do preventative maintenance are even more limited than previously.

Shyft, a workforce management technology provider, recommends a ratio of one facilities management staff member per 25,000-45,000 gross square feet, with considerations given to facility age, structure, and usage patterns. Based on this standard, the District should employ approximately 10 to 19 maintenance staff. Due to the age of its facilities, the District should employ closer to the high-end of the range. The Maintenance Department's seven full-time staff are below the recommended low-end of the range.

The District employs custodial staff at the school level, with seven full-time, 12-month custodians and nine 10-month custodians across the three schools. As necessary, School Board meeting minutes indicate that the District will augment full-time summer staff with the 10-month employees.

APPA (formerly Association of Physical Plan Administrators) identifies five levels of cleanliness: (1) Orderly Spotlessness, (2) Ordinary Tidiness, (3) Casual Inattention, (4) Moderate Dinginess, and (5) Unkempt Neglect. The District employs one custodial staff member for approximately every 69,499 square feet when staffed with only 12-month staff during the summer, and one custodial staff member for approximately every 30,406 square feet when fully staffed during the school year. Based on APPA's staffing model, the District is between Level 4, Moderate Dinginess (averaging approximately 45,000 to 74,000 square feet per custodian) and Level 3, Casual Inattention (averaging approximately 28,000 to 45,000 square feet per custodian).

Recommendation: The Maintenance Department should conduct a review of the program's work orders and workloads to determine if the number of maintenance employees currently meets the District's needs. Additionally, principals should conduct a review of their assigned school's custodial services to determine if the number of custodial staff employed at each school currently meets the school's needs.

Conclusion: Partially Meets

School Safety and Security

The District employs a Director of School Safety & Mental Health who manages a team comprised of two Mental Health Counselors (one per school) and a Secretary/Bookkeeper. The program is supported by other departments, as necessary, including Finance, Maintenance, and Technology. Based on the number of schools, the program's in-house staffing level meets the needs of the District.

Furthermore, the Sheriff's Office assigns three deputies to serve as SROs – one for each school – per a memorandum of agreement between the School Board and the Sheriff. The agreement further stipulates that the Sheriff's Office will work with the District to ensure a law enforcement presence at school-sponsored activities and events. In response to the consolidation of the middle and high schools, the Sheriff's Office will assign two deputies to serve as SROs for the 2026-2027 school year.

Conclusion: Meets

Technology

In order to supplement staffing dedicated to the program full-time, the Director of Information Services relies on staff at the schools for assistance inputting student records. In an interview with M&J, the Director of Information Services stated that the consolidation of the middle and high schools will result in the loss of a data entry position, requiring the Director of Information Services and remaining school-based support staff to take on increased workloads.

The IT team has a single staff member for each of the three schools (pre-consolidation), which has resulted in heavy workloads and reactive program operations. The District receives some limited support from the North East Florida Educational Consortium and partners with other school districts and private companies for shared resources and services beyond the team's capacity.

The IT Coordinators stated that they create tickets for work done without submitted requests in order to demonstrate the work performed by each of the staff and justify the need for the three current positions.

According to the Consortium for School Networking's U.S. State of EdTech 2026 report, 19% of small school districts (defined as districts between 1,750 students and 5,999 students) have one to three full-time IT staff, similar to UCSD (not including the Director of Information Services). The largest percentage of small school districts (33%) have four to six full-time IT staff. Based on this survey of education technology leadership, UCSD has fewer IT staff than approximately 81% of U.S. school districts.

Recommendation: The District should consider conducting a workload analysis and/or service delivery analysis of the Technology Department to determine whether the current in-house staff size meets the needs of the District.

Conclusion: Partially Meets

Transportation

The Transportation program operates under the guidance of the Director of Transportation, who is supported by a Mechanic, a Data Entry Operator, Bus Drivers, and Attendants. As possible, the Maintenance Department tries to support the program's mechanical aspects. The current staffing level is unable to meet the needs of the program without the part-time or as-needed support of other departments' staff, and limits the Transportation Department's ability to consistently act proactively.

Per the District's position control list, for the 2024-2025 school year the program was allocated one transportation manager (referred to as the director on the organizational chart); one mechanic; 20 bus drivers; four aides; one data entry operator; and one bus trainer, inspections, and safety specialist – a total of 28 positions allocated solely to the Transportation Department. However, the

District did not operate with 28 positions solely dedicated to the Transportation program. The District's transportation profile for the year, as published by FLDOE, listed only 11 filled/active positions, including one supervisory position (the director/manager position), one technician (the mechanic), six bus drivers, and three attendants/aides. School District records show that due to low Transportation-specific staffing numbers, the Transportation program had to rely on full-time school-based instructional and administrative staff to operate the 14 routes not covered by one of the six reported bus drivers.

The District eliminated two bus driver positions; the data entry operator position; and the bus trainer, inspections, and safety specialist position for the 2025-2026 school year. The District eliminated an additional bus driver position and an attendant position, and added a full-time secretary/bookkeeper position for the 2026-2027 school year. Even with the adjustments made to its staffing structure, the program continues to need to rely on school-based instructional and administrative staff to meet its staffing needs.

The State of School Transportation Report 2025, a publication of the Associated Press-NORC Center for Public Affairs Research and HopSkipDrive, included several survey findings that align with the District and its challenges with program staffing:

- 81% of school administrators say school bus driver shortages are a problem in their school district, including 46% who say shortages are a major problem
- 26% of school administrators report that their district has addressed shortages by cutting or shortening bus routes
- 73% of school administrators reported transportation budget shortages have affected their transportation operations

School Board meeting minutes indicate that the program's self-evaluations, as discussed in Subtask 1.2, have resulted in part due to decreases in bus drivers.

Recommendation: The District should consider conducting a workload analysis and/or service delivery analysis of the Transportation program to determine whether the current operational and administrative staff size meets the needs of the District, even as the program adjusts bus routes to meet changes in bus driver staffing levels.

Conclusion: Partially Meets

Debt Servicing

Debt Servicing is a function of the Finance Department rather than a standalone program with a staffing and organizational structure.

Conclusion: Not Applicable

3. Alternative Service Delivery

<u>Alternative Service Delivery</u>
Overall Finding: Partially Meets

The District regularly conducts evaluations of alternative service delivery methods for the programs audited and assessments of current outsourced services in order to limit costs without limiting service levels. These evaluations have resulted in changes to both in-house and outsourced services. The programs are inconsistent in their documentation of evaluations, with some of the programs clearly demonstrating the use of empirical assessment methodologies (e.g., cost-benefit analyses, feasibility studies) and others lacking documentation.

M&J did not identify opportunities for alternative service delivery. As discussed through the chapter, the District has already implemented, is in the process of implementing, or has considered many standard and innovative practices from the Florida education environment and the national education environment.

Findings by Subtask:
- Subtask 3.1 – Evaluation of Alternative Methods: Partially Meets
- Subtask 3.2 – Assessment of Contracted Services: Partially Meets
- Subtask 3.3 – Opportunities for Alternative Service Delivery Methods: Meets

Subtask 3.1 – Evaluation of Alternative Methods

Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

Overall Conclusion: Partially Meets

Facilities

School Board meeting minutes demonstrate that the District has been conducting ongoing evaluations of potential alternative service methods to its Facilities-program expenditures and operational methods to combat its ongoing budget deficits, including:

- <u>Inmate Labor</u>: The School Board actively debated utilizing inmate labor through an existing interagency agreement with the Florida Department of Corrections to offset maintenance costs. The proposal suggested utilizing inmates for yard care, pressure washing District buildings, and cleaning buses. Program staff and District leadership have been cautious against relying heavily on inmate labor due to operational constraints, such as campus safety and the burden on District personnel required to provide direct supervision.

- Cost Control: The District has chosen to decrease internal operational costs by reducing specific school and department supply budgets and combining various staff positions. For the Facilities program, this has meant the Finance Department shifting eligible maintenance staff salaries from the General Fund to alternative funding sources like grant dollars.
- Facilities Rentals: The District charges facility use fees to outside organizations. While not a true alternative service method, the District re-evaluates its rate structure periodically.
- Outsourcing Equipment Maintenance: In an interview with M&J, the Maintenance Supervisor stated that the Facilities program has chosen to emphasize the importance of continuous service delivery from equipment vendors through updates to contracts. When purchasing new equipment, the District has included in its contracts a requirement to provide ongoing technical support for the relevant equipment. The program relies on vendor contracts for ongoing maintenance of boilers, chillers, fire alarms, and other specialized equipment that requires specific expertise. The Maintenance Supervisor noted that vendors often have better connections for sourcing equipment parts more quickly and economically.

While School Board meeting minutes include records of these discussions, the program has not documented the assessments and any empirical methods used (e.g., feasibility studies, cost-benefit analysis).

In addition to these assessments, the District completed a fully documented evaluation of its daycare operations. The District determined that privatizing Tiger's Den Daycare would be more cost efficient, issued a solicitation, and came to an agreement with a vendor. As part of that agreement, the vendor pays the District rent, which helps offset the maintenance of the facility, which the Facilities program is still responsible for, while the vendor assumes responsibility for utility costs.

Recommendation: The Maintenance Department should consider conducting empirical evaluations of alternative service methods and document the evaluations for submission to District management and the School Board as justification for contracts and expenditures.

Conclusion: Partially Meets

School Safety and Security

In response to challenges related to changes in available budget, the District has examined means of augmenting safety and security services without incurring significant costs. In November 2025, the School Board first discussed adopting a policy to create a Guardian Program, which would allow the District to appoint trained, full-time staff volunteers (excluding teachers) as a Guardian. Guardians assist law enforcement agencies and staff in the identification, deterrence, mitigation, and prosecution of subjects that affect the security and safety of students, staff, and visitors on school property. Other than a one-time stipend, Guardians do not receive compensation, which allows the District to augment personnel dedicated to defending students and staff without increasing costs. As part of a follow-up workshop conversation in December 2025, the Superintendent stated that the Union County Sheriff's Office ("Sheriff's Office" or "Sheriff") supported adoption of the program. The policy for creation and governance of a Guardian program was approved by the School Board in March 2026.

While School Board meeting minutes include records of these discussions, the program has not documented the assessments and any empirical methods used (e.g., feasibility studies, cost-benefit analysis).

Recommendation: The School Safety and Security program should consider conducting empirical evaluations of alternative service methods and document the evaluations, when documentation would not disregard necessary sensitivity, for submission to District management and the School Board as justification for contracts and expenditures.

Conclusion: Partially Meets

Technology

With limited staffing, as discussed in Chapter 2, the Technology program outsources services as needed to meet the District's information technology ("IT") and management information system ("MIS") needs. The District's contracts include wireless access, software licenses, network filtering for student devices, a network firewall, copier leases, and hosting of the District and school websites.

When advantageous to the District, the Technology program has coordinated with regional school boards for regional IT support. During FY 2025, UCSD partnered with the Bradford, Dixie, Gilchrist, Levy, and Putnam county school districts to share costs over the amount authorized by a grant award made to Levy County School District for a full-time Regional Local Assistive Technology Specialist. The specialist provided support to the participating school districts for assessments and evaluations of assistive/instructional technologies and implementations of technologies and testing accommodations that were intended to improve achievement of students with disabilities.

The North East Florida Educational Consortium also provides the District with several technology-related services, including:

- The Educational Technology Services team provides IT support, software hosting, and application support.
- The Information Technology Program provides network infrastructure guidance, computer systems technical support, and technology in-service training.
- The Network Operations Center monitors and maintains data center infrastructure, which hosts various software applications provided to the Districts.
- The Skyward Business Systems team and Help Desk offer support for Skyward, the human resources, payroll, and finance system hosted for the Districts.

In an interview with M&J, the Director of Information Services stated that MIS software needs are generally identified by educators. Due to educators' preferences, programs and platforms can sometimes overlap. In order to address costs, the Director of Information Services reviews requests for new platforms and limits these new platforms to minimize overlap.

In 2014, the Technology program identified a need to evaluate its delivery of telecommunications. While assessing its phone system, program staff recommended terminating the contract with the then-current phone system provider, Windstream Kinetic, and establishing an internal Private Branch Exchange ("PBX") phone system owned and maintained by the District.[11] The District implemented the necessary equipment and executed a contract with a company in Macclenny – SETEL – to provide support, equipment, and connectivity for the phone system. In interviews with M&J, the IT Coordinators stated that this change in service resulted in significant cost savings, improved system reliability, and increased bandwidth.

As part of evaluating the District's new phone service model, the Technology program considered two payment models: per minute pricing and per call path pricing.[12] As detailed in **Exhibit 3-1**, two bidding vendors provided quotes based on per call path pricing, with different contract options and potential additions, while the third vendor provided a quote based on per minute pricing.

Exhibit 3-1: Alternative Phone System Model Bids

Bids for Phone Service

Vendor 1. SIP.US - Per Call Path Pricing - 30 Call Paths & 300 DIDs
- 2 Year Term - $1095 per month
- 3 Year Term - $1050 per month

Vendor 2. Setel - Per Call Path Pricing - 300 DIDs with Options for Path Count
- 15 Call Paths - $788 per month
- 20 Call Paths - $888 per month
- 25 Call Paths - $982 per month
- 30 Call Paths - $1093 per month
- All options were quoted with a 5 year contract

Vendor 3. Telnyx - Per Minute Pricing - 300 DIDs & Unlimited Call Paths
- Average Usage - 6900 Minutes Inbound $34
- Average Usage - 6900 Minutes Outbound $24.15
- 300 DIDs with 94 Existing - $309.40
- Emergency Calling For 300 DIDs - $450
- Estimated Average Monthly Total - $817.55

Source: Union County School Board Meeting Minutes, May 14, 2024.

In addition to pricing, the Technology program evaluated the vendors' ability to help the District meets its compliance requirements. The alternative framework (PBX) requires strict adherence to Federal Communications Commission ("FCC") statutory mandates requiring the District to maintain real-time Next Generation 911 structural routing records to ensure school building protection.[13] After

[11] A PBX phone system is a private local telephone network that allows for free internal calls using extension numbers, while limiting the number of external phone lines by relying on automated call routing.
[12] The number of call paths a system has is the number of calls the system can field simultaneously.
[13] Next Generation 911, or NG911, is an internet-based digital system replacing aging analog 911 networks to enable voice, photos, videos, and text messages for emergency response.

evaluating the different pricing models and the vendors' ability to help the District maintain FCC compliance, the School Board awarded the contract to SETEL.

For classroom technology, the program strives to maintain an upgrade/replacement cycle for its Chromebooks and changes its deployment model and its purchase timeline for the devices. At a June 2024 School Board workshop meeting, the Finance Director presented three-year versus five-year purchase options for the Chromebooks and, as discussed in Subtask 1.3, the Technology program changed its deployment strategy to provide Lake Butler Middle School fixed classroom sets of Chromebooks rather than allowing students to carry them individually due to high damage rates.

Conclusion: Meets

Transportation

As discussed in Subtask 1.2, the Transportation program regularly self-assesses its service delivery methods and provides alternative methods and/or service reductions. School Board meeting minutes indicate that the Director of Transportation generally prepares the presentation of alternative service delivery models with cost calculations and the number of riders who will be impacted.

As part of a proposed series of actionable strategies to reduce expenditures for FY 2026, the Finance and Transportation departments proposed several alternative service delivery methods that could be implemented immediately, as listed in **Exhibit 3-2**.

Exhibit 3-2: Alternative Service Models for Cost Reduction

I. Immediate Cost Reduction Strategies (FY 2025–2026)

A. Board-Paid Benefit Reductions (Salary Schedule footnotes #12)

- Eliminate UDPC Board-Paid Benefits ($28,000 | April–July)
- Eliminate Board-Paid FL Combined Life ($12,500 | May–August)
- Eliminate Board-Paid USAble Benefits ($22,000 | May–August)

B. Personnel & Policy Adjustments

- Freeze Sick Leave Buyback Policy #6.311 until fund balance exceeds 4% ($55,000)
- Attrition-based reductions (do not replace vacancies where possible - $210,560)

C. Transportation Adjustments (Immediate)

- Eliminate courtesy busing within 2 miles
- Reduces 1 route starting after Spring Break ($8,970 | End of March to End of School)
- Eliminate courtesy busing to daycare centers (65 riders –starts after Spring Break $3,006)
- Offer contracts to daycare centers for transportation services

Source: Union County School Board Workshop Minutes, February 24, 2026.

As part of a larger discussion on eliminating courtesy busing to reduce program costs, the Transportation Department documented the following considerations:

- The District would need to evaluate the impact on student safety and families.

- The District would need to distinguish between hazardous walking transportation and courtesy transportation.
- The District could consider repurposing courtesy routes to expand beyond the two-mile radius or expand regular routes to include courtesy stops to better serve District transportation needs[14].
- Eliminating courtesy transportation routes within city limits could reduce expenditures by approximately $30,000 annually.
- Eliminating courtesy transportation routes could provide relief to staffing levels caused by bus driver shortages.

Separately, the District was approached by a representative from Florida Transportation Systems regarding a grant-funded program designed to transition school districts to electric school bus fleets with minimum-to-no upfront capital requirements.

- Fleet Exchange: Under the scope of services, UCSD agreed to surrender six older, operational diesel school buses from its existing fleet to Highland (an electric bus manufacturer). In exchange, the District received six brand-new electric buses.
- Turnkey Infrastructure Delivery: Highland assumed the entire risk and operational burden of the setup. This included executing the utility work, optimizing bus depot electrification, managing charger-to-vehicle software integrations, and installing one dedicated charging station per electric bus.
- Operational Performance Metrics: Technical details provided during School Board workshop evaluations established that the electric bus batteries require a six-hour overnight charge cycle, providing enough capacity to run for one full operational day.

The agreement functions as a performance-based contract spanning a 10-to-15-year duration, explicitly structured to shield the District from the budgeting challenges of traditional internal combustion fleets (i.e., diesel- and gas-fueled school buses):

- Battery and Drivetrain Guarantees: While a standard replacement battery costs approximately $100,000, Highland explicitly guarantees free battery and drivetrain replacements for any units that fail within a 10-year window.
- Budget Predictability: The contract bundles ongoing vehicle maintenance reimbursements and electricity (fuel) expenditures directly into a flat service model. This removes local exposure to fuel market fluctuations and creates a highly stable, predictable transportation budget.
- Federal Audit Mandates: Because the infrastructure project is sustained by federal grant awards exceeding $750,000, the contract triggers mandatory Federal compliance audits. This burden falls primarily on Highland as the expending entity, though the District agreed to openly share internal mileage and repair records to facilitate yearly tracking.

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[14] The Florida Education Finance Program, which provides school districts with transportation funding for eligible students, does not provide funding for students living within a two-mile radius of their assigned school, unless the students' walking route meets certain criteria to be deemed hazardous.

The draft contract imposed an operating ceiling of 11,300 miles per bus, per year. Any operational mileage exceeding this threshold incurred a penalty fee of $3.00 per mile. The Transportation program, however, identified concerns with these fees based on the District's transportation service delivery footprint:

- Route Discrepancy: The Transportation Coordinator documented an analysis of the District's five planned electric bus routes. The data revealed that three out of the five routes routinely exceeded the 11,300-mile baseline.
- Structural Risk: School Board members noted that a strict $3.00 per-mile penalty could quickly become cost-prohibitive. Furthermore, because the District must surrender six operational school buses to qualify for the grant, it would limit the spare backup buses available to deploy if an electric bus had to be parked to avoid mileage penalties.
- Resolution and Verbiage Adjustment: Highland representatives proved highly amenable to altering the contract language. The company agreed to massage the verbiage prior to formal School Board execution, exploring options to either increase the minimum allowable miles or average the totals over a rolling two-year evaluation block.

The School Board approved the revised language for the Transportation Equipment Services Agreement with Highland in September 2025. As of M&J's site visit in June 2026, Highland had installed the electrical infrastructure and the District had added the school buses to its active fleet, as displayed in **Exhibit 3-3**.

Exhibit 3-3: Electric School Bus Infrastructure

Source: M&J, June 2026.

The Transportation program outsources repairs and maintenance that require specialized expertise and equipment, as well as certain auxiliary services, such as the supply and delivery of fuel (both diesel and gasoline) and providing automotive repair supplies. The program provides general maintenance and repairs of the District's buses, white fleet, and fuel storage tanks in-house.

Conclusion: Meets

Debt Servicing

Based on the type of debt the District has typically accrued, the primary activity of the Debt Servicing function is payment or repayment of the appropriate funds. Outsourcing any services related to Debt Servicing would be inefficient, impractical, and would not be economical.

Conclusion: Not Applicable

Subtask 3.2 – Assessment of Contracted Services

Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

Overall Conclusion: Partially Meets

Facilities

As discussed in Subtask 3.1, the Facilities program evaluates its contracts for new equipment to ensure that the District receives ongoing support for the equipment to meet the specialized expertise needs of maintaining mechanical and safety equipment, such as boilers, chillers, and fire alarms. In an interview with M&J, the Maintenance Supervisor stated that vendors often have better connections for sourcing equipment parts in a quicker and cheaper way.

Alternatively, the program has reduced its contracted services based on reviews of current contracts and needs. When developing the 2025–2026 budget, the Maintenance and Finance departments identified and eliminated professional contracted services within the Facilities program. These service reductions included flooring replacement, storm-related repairs, facility insulation repairs, intercom repairs, and a percentage of general HVAC repairs.

District leadership stated that as a small, rural district, UCSD has historically experienced difficulty attracting vendors willing to travel to Union County or provide services to a district of UCSD's size. As a result, when the District requires outsourced services, it uses local vendors who are willing and able to provide services to UCSD or, in the case of larger purchases, reviews piggyback opportunities before issuing a request for competitive bids.

While School Board meeting minutes record discussions of these assessments, the program has not documented the assessments in a consistent, standardized manner.

Recommendation: The Maintenance Department should consider conducting periodic assessments of contracted services and document the assessments for submission to District management and the School Board as justification for contracts and expenditures. The Maintenance Department could consider implementing a standardized assessment form that staff complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

School Safety and Security

As part of the annual renewal process of the District's agreement with the Sheriff's Office for School Resource Officers ("SRO"), the School Safety and Security program evaluated its outsourced staffing needs and downsized its law enforcement personnel footprint from 3.5 full-time SROs in the FY 2024 memorandum of agreement to 3 full-time SROs in the FY 2025 memorandum of agreement. The District further revised the agreement with the Sheriff's Office by reducing specialized summer school law enforcement coverage.

In response to the consolidation of Lake Butler Middle School and Union County High School, the FY 2027 memorandum of agreement further downsized the District's law enforcement personnel footprint to 2 full-time SROs.

While School Board meeting minutes record some discussions of these assessments, the program has not documented the assessments in a consistent, standardized manner.

Recommendation: The School Safety and Security program should consider conducting periodic assessments of contracted services and document the assessments for submission to District management and the School Board as justification for contracts and expenditures. The program could consider implementing a standardized assessment form that staff complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

Technology

As part of regular contract renewals and initiatives to cut costs, the Technology program regularly assesses its outsourced and contracted services, especially on multi-year contracts.

The Technology Department evaluated its outsourced student network monitoring and web filtering software contract to determine if the District was receiving the best service for the best price. One of the IT Coordinators prepared a memorandum (**Exhibit 3-4**) for the School Board with a comparative analysis showing that moving from the existing GoGuardian contract to a new agreement with Lightspeed Systems would result in an upgrade to service while also decreasing costs. The evaluation highlighted that the Lightspeed Systems bundle included human-reviewed monitoring for severe self-harm, while simultaneously lowering annual costs from $29,232 to $21,600 – a $7,732 annual savings ($22,896 across the three-year contract).

Exhibit 3-4: Memorandum of Student Network Filtering Service Contract

Union County School District-Technology Department

Memorandum

To: Mike Ripplinger, Superintendent

From: Kevin Craft

Date: 6/4/25

RE: Student Network Filtering

Request that the School District move from GoGuardian service to Lightspeed.

Lightspeed Systems offers us a better filter, to monitor and control all web traffic and videos that are accessible to students.

It also includes Lightspeed "Alert," for monitoring student welfare such as Suicide and Self-Harm.

The total yearly price for Lightspeed, including Filter/Classroom/Alert is $21,600.

The cost of GoGuardian per year, without the self-harm program is $29,232.

That comes to $7,723 a year savings ($22,896 over 3 year contract).

Many other districts, such as Baker and Volusia Counties have already moved from GoGuardian to Lightspeed for the cost and service provided.

Source: Union County School Board Meeting Minutes, June 10, 2025.

The Technology program has submitted similar memoranda and requests to the School Board based on other contract evaluations. **Exhibit 3-5** demonstrates an assessment of potential vendors for copiers at Union County High School after the completion of the previous leasing contract.

Exhibit 3-5: Memorandum of High School Copier Lease Recommendation

Technology Request

To: Mike Ripplinger

From: Kevin Craft Technology Coordinator

Date: 12/2/25

RE: Revised High School Copier Lease

Copier Quote for High School Copiers

Deborah Parrish, along with the Technology department, have reviewed three Quotes from different vendors, and have chosen Dex Imaging as the best by price and equipment. Please find attached the supporting documents in ranking order.

1) Dex Imaging, State Contract # 44100000-24-NASPO-ACS
2) Konica Minolta, State Contract #44100000-24-NASPO-ACS
3) Cannon, State Contract # S21521510

Thank you,

Kevin Craft

Source: Union County School Board Meeting Minutes, December 9, 2025.

As part of the contract renewal process for the District's security camera network, the School Board evaluated the District's three-year campus camera network and security software platform contract and how the contract would be funded. The Director of School Safety and Mental Health submitted a proposal to purchase the renewal using a Financial Agreement secured through Clear Sky Financial. The result was a three-year renewal through 2028 funded by a specialized municipal obligation contract with KS StateBank.

Conclusion: Meets

Transportation

Based on a review of School Board meeting minutes and information gained during interviews, M&J has determined that the Transportation program has primarily evaluated in-house service delivery, as it has few regularly outsourced services beyond larger vehicle repairs that require specialist labor. Meeting records do not show regular solicitations for bids for auxiliary services, such as fuel supply and delivery or providing automotive supply parts. The latter service relies on standing purchase orders with local vendors. District leadership stated that as a small, rural district, UCSD has historically experienced difficulty attracting vendors willing to travel to Union County or provide services to a district of UCSD's size. As a result, when the District requires outsourced goods or services, it uses local vendors who are willing and able to provide services to UCSD or, in the case of larger purchases, reviews piggyback opportunities before issuing a request for competitive bids.

Recommendation: The Transportation Department should consider conducting periodic assessments of contracted services and document the assessments for submission to District management and the School Board as justification for contracts and expenditures. The Transportation Department could consider implementing a standardized assessment form that staff complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Does Not Meet

Debt Servicing

The District does not outsource or contract any services related to Debt Servicing, and therefore does not have any services to assess.

Conclusion: Not Applicable

Subtask 3.3 – Opportunities for Alternative Service Delivery Methods

Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other school districts, etc.).

Overall Conclusion: Meets

Facilities

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. As discussed in Subtasks 3.1 and 3.2, the Facilities program has evaluated alternative delivery models and has assessed its service contracts. A review of School Board meeting minutes further indicates that the program charges external groups that occasionally use school facilities as a means of cost recovery, which can help offset costs caused by additional facility use.

Conclusion: Meets

School Safety and Security

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The District recently adopted the Guardian Program, which is a common alternative adopted by numerous school districts across Florida.

Conclusion: Meets

Technology

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The Technology program recovers costs through student reimbursements for “blatant abuse” as part of the program’s in-house repair service. As available, the District has eliminated costs while maintaining or improving services and has explored opportunities to partner with other school districts to divide costs for IT services.

Conclusion: Meets

Transportation

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. School Board meeting minutes indicate that the District uses a van to transport smaller numbers of students to events, thereby avoiding adding extra wear and tear to school buses, and decreasing fuel and bus driver overtime costs. The use of alternative vehicles to decrease overuse or unnecessary use of school buses is a leading practice.

In a May 2026 workshop meeting, the School Board discussed a variety of alternative service delivery options, as discussed in Subtask 3.1. M&J encourages the continued consideration of these alternative service delivery options, including implementation of participation fees, either as a flat fee structure or a series of thresholds for fee levels, as appropriate (e.g., distance, number of buses required, length of trips, funding available to the team or club, etc.).

Conclusion: Meets

Debt Servicing

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative service delivery of the Debt Servicing Function.

Conclusion: Meets

4. Goals, Objectives, and Performance Measures

Goals, Objectives, and Performance Measures
Overall Finding: Does Not Meet

The District's mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions are limited, especially in written form. The District has not developed program-level goals, objectives, and performance measures and standards. Therefore, the District does not have the means to track these programs' progress in meeting the District's overall mission and vision.

During M&J's fieldwork, the District was operating with a five-year strategic plan. The goals and objectives within the plan were limited, though did contemplate how objectives could be achieved and how that achievement could be measured. The Safety and Security program was directly addressed through one of the strategic plan objectives, but the other programs were either only tangentially addressed or not addressed at all.

If the District develops program-level goals and objectives, some of the programs have adequate internal controls in place to help provide assurance that progress will be made toward achieving the goals and objectives. Other programs, however, would need to strengthen policies, procedures, and performance tracking tools and methodologies.

Findings by Subtask:

- Subtask 4.1 – Clear and Measurable Goals and Objectives: Does Not Meet
- Subtask 4.2 – Consistency with Strategic Plan: Partially Meets
- Subtask 4.3 – Performance Measures and Standards: Does Not Meet
- Subtask 4.4 – Internal Controls: Partially Meets

Subtask 4.1 – Clear and Measurable Goals and Objectives

Review program-level goals and objectives to determine whether they are clearly stated, measurable, and address key aspects of the program's performance and cost.

Overall Conclusion: Does Not Meet

Facilities

Based on M&J's fieldwork and analysis, the District does not maintain any program-level goals and objectives for the Facilities program. While the Maintenance Department annually updates its Five-Year District Facilities Work Plan, the plan serves more as a list of intended projects and expenditures than goals and objectives.

District leadership stated that the Maintenance Department's limited resources have resulted in a reactive environment in which program staff have focused on addressing immediate safety and maintenance needs for existing facilities. According to District leadership, this focus has limited the program's opportunity to develop long-term planning objectives and strategic program priorities.

Recommendation: The Facilities and Maintenance Department should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

School Safety and Security

The District stated that "the Union County School District Safety Department's objective is to foster a safe and secure environment where a collaborative culture of learning thrives, allowing students to excel academically, socially, and emotionally through the shared commitment of staff, families, and the community."

The District further noted that the District maintains a confidential School Safety and Security Plan, which outlines the strategic goals and objectives for the District's school safety and security framework. As discussed in Subtask 1.2, the Director of School Safety and Mental Health ("Director of School Safety") routinely meets with the School Board and District executive leadership to discuss progress made toward achieving the goals and identify changes required to service delivery methods to better meet the program's goals and objectives.

In addition to the goals and objectives established in the School Safety and Security Plan, School Board meeting minutes indicate two primary strategic initiatives: (1) systemic security enhancement, while (2) aligning safeguards with District and State guidelines.

Conclusion: Meets

Technology

Based on M&J's fieldwork and analysis, the District does not maintain any written program-level goals and objectives for the Technology program. Staff noted in interviews with M&J that they consider a greater degree of proactivity with the District's technology (e.g., replacing Chromebooks on a cycle, rather than waiting for the devices to break down) an unwritten goal. However, this goal is not codified and has not been fully developed through the creation of specific, measurable objectives and strategies.

Recommendation: The Technology program should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

Transportation

Based on M&J's fieldwork and analysis, the District does not maintain any program-level goals and objectives for the Transportation program.

Recommendation: The Transportation Department should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

Debt Servicing

Based on M&J's fieldwork and analysis, the District does not maintain any function-level goals and objectives for the Debt Servicing function. While the District's previously limited use of debt did not warrant explicit goals and objectives related to Debt Servicing, the District has more recently explored and utilized new types of debt, which increases the need for goals and objectives specific to Debt Servicing.

Recommendation: The Finance Department should consider writing and then adopting a set of function-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of debt-related activities. The function-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for District staff, and provide a means to assess the District's Debt Servicing activities.

Conclusion: Does Not Meet

Subtask 4.2 – Consistency with Strategic Plan

Review program-level goals and objectives to ensure that they are consistent with the School District's strategic plan.

Overall Conclusion: Partially Meets

Facilities

The Facilities program is represented in the District's five-year Strategic Plan for Continuous Improvement.

Within the Fiscal Responsibility and Operations initiative, strategies and measures of success relate to Facilities:

- Strategy: Provide standardized financial and procurement practices, processes, and reports to improve economic efficiency, decision-making, and accountability.
    - Standardize purchasing, contracting, and competitive solicitation practices by operations, facilities, and cost centers.
- Strategy: Implement and maintain consistent operational procedures and practices that focus on achieving efficient use of funds to maintain the District Educational Facilities.
    - Increase response time to work order tickets.
    - Monitor and compare custodial costs between current and prior years.
    - Establish a universal custodial supply list for purchasing and usage in facilities.

However, the District does not maintain program-level goals and objectives for the Facilities program, which limits its ability to align its activities and direction with the strategic plan. As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

Conclusion: Does Not Meet

School Safety and Security

The School Safety and Security program is represented in the District's five-year Strategic Plan for Continuous Improvement. One of the plan's guiding principles is that the District "is committed to the safety, mental health, and overall well-being of all students and staff."

The strategic plan doesn't explicitly list goals and objectives, but rather initiatives with associated strategies and measures of success. The first initiative, Graduation, includes two strategies related to School Safety and Security:

- Identify, monitor, and support students with early warning indicators: Two of the early warning signs identified by the plan include students with five or more days of out-of-school suspensions and students with two or more suspensions.
- Foster Student Resiliency: Two of the measures of success include participation in Positive Behavioral Interventions and Support ("PBIS") programs and reducing infractions that require reporting to the State Environmental Safety Incident Reporting ("SESIR") System.

The fifth initiative, Fiscal Responsibility and Operations, includes a strategy related to School Safety and Security:

- Critical factors that contribute to safe, healthy, and secure learning and work environments will be consistently improved to provide optimal conditions for students and staff: Each of the three measures of success are directly related to the program, as further detailed in Subtask 4.3.

According to School Board records and statements from District staff, the goals and objectives in the School Safety and Security Plan align with the strategies in the strategic plan.

Conclusion: Meets

Technology

The District's strategic plan includes a System Initiative for Technology Innovation. The associated strategies are:

- Develop and maintain sufficient network resources that support teaching, learning, and operational aspects necessary within a future-ready public school district.
- Provide and support technology devices and applications as tools that enhance the learning of all students and maximize the efficiency and productivity of its employees.

The program's unwritten goal of proactive technology management aligns with both of the strategies within the Technology Innovation initiative. However, without the goal being clearly established, written, and approved by the School Board, the program limits its ability to fully align with the strategic plan. As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

Conclusion: Partially Meets

Transportation

The Transportation program is minorly represented in the District's five-year Strategic Plan for Continuous Improvement.

Within the Fiscal Responsibility and Operations initiative, strategies and measures of success relate to Facilities:

- Strategy: Implement and maintain consistent operational procedures and practices that focus on achieving efficient use of funds to maintain the District Educational Facilities.
    - Monitor transportation fleet age and track repair expenses.

However, the District does not maintain program-level goals and objectives for the Transportation program, which limits its ability to align its activities and direction with the strategic plan. As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

Conclusion: Does Not Meet

Debt Servicing

The District's financial strategies in the strategic plan are not relevant to Debt Servicing. As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

Conclusion: Does Not Meet

Subtask 4.3 – Performance Measures and Standards

Review the measures and standards the School District uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

Overall Conclusion: Does Not Meet

Facilities

Based on M&J's fieldwork, the program has limited performance measures. The District provided a written statement to M&J that stated: Our Maintenance Supervisor works closely with our 4 regular employees and oversees their work daily."

As discussed in Subtask 4.2, some of the performance measures listed in the strategic plan relate to the Facilities program:

- Strategy: Provide standardized financial and procurement practices, processes, and reports to improve economic efficiency, decision-making, and accountability.
  - Standardize purchasing, contracting, and competitive solicitation practices by operations, facilities, and cost centers.
- Strategy: Implement and maintain consistent operational procedures and practices that focus on achieving efficient use of funds to maintain the District Educational Facilities.
  - Increase response time to work order tickets.
  - Monitor and compare custodial costs between current and prior years.
  - Establish a universal custodial supply list for purchasing and usage in facilities.

The "measures" included in the District's strategic plan function more as objectives or tactics that could be measured, if appropriate performance metrics and standards are applied. For example, the statement that the District wants to "increase response time to work order tickets" could be measured through the time between receipt of work order and response, or receipt of work order and resolution of issue, though this would only present a partial picture. To fully establish a successful performance measurement for this statement, the District could calculate the percentage of work orders responded to within a set timeframe (e.g., 48 hours) and establish a standard of what percentage of work orders the program should respond to within that timeframe (e.g., 90%). The program would be able to measure its success by comparing its actual percentage to the standard.

Additionally, the program could establish a standard for the year-over-year increase in the percent of work orders responded to within that timeframe.

In addition to some of these "measures" being objectives or tactics that could be evaluated through performance metrics and standards, some of the statements are one-time events (e.g., establish a supply list), which don't allow for actual measurement of progress beyond a yes/no response of whether or not the task has been completed.

While the identified "measures" could be used to develop true performance measures and standards, the District does not track or document relevant metrics, which would be necessary for the District to use performance measures and standards to evaluate progress against goals and objectives.

District leadership stated that program cost is tracked through a weekly budget report for the Maintenance Department's funds, which, along with administrative oversight and compliance evaluations (as discussed in Subtasks 1.2 and 6.1), provides an assessment of performance in the absence of explicit measures and standards.

Recommendation: The Maintenance Department should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

School Safety and Security

The District primarily measures program performance through the State's established safety standards. In a written statement to M&J, the program identified that it follows these rules as its established standards:

- Safe Schools Rules.
- SESIR Rule (Rule 6A-1.0017, F.A.C.).
- School Safety Requirements and Monitoring Rule (Rule GA-1.0018, F.A.C., and Form SSON-2023 – Safe School Officer Notification Report Form).
- Threat Management Rule (Rule 6A-1.0019).

The strategies related to School Safety and Security in the strategic plan include as measures of success:

- <u>Identify, monitor, and support students with early warning indicators</u>:
  - Reducing students with Early Warning Systems consisting of:
    - Daily attendance lower than 90%.
    - Out-of-school suspensions equal to or more than 5 days.

        - Two or more suspensions.
        - Course failures greater than or equal to two.
- Foster Student Resiliency:
    - Increase participation in PBIS programs at all levels.
    - Measure the number of mental health referrals and counseling support in schools.
    - Reduction of Discipline SESIR infractions.
- Critical factors that contribute to safe, healthy, and secure learning and work environments:
    - Develop training programs for operational staff (OSHA, Equipment & Materials).
    - Complete and submit Annual District Safety Surveys.
    - Complete and document compliance with Annual Fire Safety Inspections.

Some of the measures can be sufficient progress toward achieving goals and objectives (or initiatives and strategies), but do not have associated performance standards, which limits the program's ability to determine whether progress is adequate.

District leadership stated that program cost is tracked through a weekly budget report for the program's funds, which, along with administrative oversight and compliance evaluations (as discussed in Subtasks 1.2 and 6.1), provides an assessment of performance in the absence of explicit measures and standards.

Recommendation: The School Safety and Security program should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

Technology

The Technology Innovation strategies identified by the strategic plan each list measures of success:

- Strategy: Develop and maintain sufficient network resources that support teaching, learning, and operational aspects necessary within a future-ready public school district.
    - Network availability will be maintained at 99% uptime.
    - Conduct an annual security threat analysis on provided network vulnerability.
- Strategy: Provide and support technology devices and applications as tools that enhance the learning of all students and maximize the efficiency and productivity of its employees.
    - Grades K-12 will be 1:1 digital ratio.
    - Staff and students will utilize Google Apps for Education.
    - Design, develop, and deliver training on feature sets provided within the unified communication applications.

While these measures speak to the strategies and initiative (or objective and goal) for the program, not all of the measurements are outcomes – most are inputs or outputs, and provide limited benefit for measuring success without additional context. Additionally, not all measures have associated standards, which are necessary for assessing whether progress is reasonable.

The District does not consistently document the tracking of these "measures," which further limits its ability to use established performance measurements and standards to evaluate the District's progress in meeting its program-level goals.

District leadership stated that program cost is tracked through a weekly budget report for the Technology and MIS Departments' funds, which collectively, along with administrative oversight and compliance evaluations (as discussed in Subtasks 1.2 and 6.1), provides an assessment of performance in the absence of explicit measures and standards.

Recommendation: The Technology program should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

Transportation

The program has limited performance measures, other than the metrics it reports to FLDOE for compliance purpose, which are more inputs and outputs than outcomes that can truly indicate progress toward achieving goals and objectives.

As discussed in Subtask 4.2, one of the performance measures listed in the strategic plan relate to the Transportation program:

- Strategy: Implement and maintain consistent operational procedures and practices that focus on achieving efficient use of funds to maintain the District Educational Facilities.
    - Monitor transportation fleet age and track repair expenses.

Without associated performance standards, the performance measure listed in the strategic plan provides limited information about program performance and progress toward achieving goals and objectives.

District leadership stated that program cost is tracked through a weekly budget report for the Transportation Department's funds, which, along with administrative oversight and compliance evaluations (as discussed in Subtasks 1.2 and 6.1), provides an assessment of performance in the absence of explicit measures and standards.

Recommendation: The Transportation Department should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The

District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

Debt Servicing

The District does not explicitly track debt outside of standard budgeting and financial trackers and reports. The types of debts incurred, however, have not required specialized tracking or documenting. As such, there are not necessarily measures and standards relevant to program performance beyond timely payments, which financial documents and audits show to be the case.

Conclusion: Not Applicable

Subtask 4.4 – Internal Controls

Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

Overall Conclusion: Partially Meets

Facilities

The program does not have a comprehensive set of internal controls established by written policies and procedures to help ensure it achieves the goals and objectives in the strategic plan or any program-level goals and objectives the District adopts in the future. The program's primary internal control is the Work Plan, which serves as a guide for planned activities and expenditures. Updated annually, the Work Plan identifies the District's prioritization of projects and lets District leadership, including the School Board, to have a say in how the program expends funds, creating more oversight that can help ensure the program remains on course to achieve its goals and objectives.

Recommendation: The Maintenance Department should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Facilities program.

Conclusion: Partially Meets

School Safety and Security

The District maintains strong internal controls that could provide reasonable assurance that program goals and objectives will be met. The School Board's safety and security policies establish a framework of controls and activities that can help the program make progress toward achieving the strategic plan strategies and any goals and objectives that may be contained within the School Safety and Security Plan.

Additionally, the agreement with the Union County Sheriff's Office establishes procedures for reporting, monitoring, collaboration, and performing duties that align with the law enforcement-related goals and objectives in the School Safety and Security Plan.

Conclusion: Meets

Technology

The District maintains some written policies and processes that can help provide assurance that program will work toward achieving goals and objectives. However, with several of the measures of success being more aspirational than practical, the District limits its ability to fully use its internal controls to provide assurance that the measures of program goals and objectives can be utilized.

Recommendation: The Technology program should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Technology program.

Conclusion: Partially Meets

Transportation

The District maintains some written policies and processes that can help provide assurance that program will work toward achieving goals and objectives. However, with the single measure of success not representing progress toward an established standard, the District limits its ability to fully use its internal controls to provide assurance that the measures of program goals and objectives can be utilized.

Recommendation: The Transportation Department should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Transportation program.

Conclusion: Does Not Meet

Debt Servicing

The School Board maintains written policies related to Debt Servicing, which could provide a framework for achieving Debt Servicing goals and objectives, if developed.

Conclusion: Meets

5. Public Documents, Reports, and Requests

Program Documents, Reports, and Requests
Overall Finding: Partially Meets

As identified in previous tasks, the District provides a considerable amount of ad hoc, special project information to the public through School Board meetings and records posted to the District's meeting minutes online portal. Program cost information is available on a consistent, timely basis, though most program performance information is not presented on a consistent timeline or in a standardized manner.

The District needs to improve its documentation processes, as well as implement stronger controls, policies, and processes to ensure public information is accurate and complete. The District also needs to identify methods to correct erroneous and/or incomplete information and provide adequate notice of corrections to the public.

Findings by Subtask:
- Subtask 5.1 – Information Systems: Partially Meets
- Subtask 5.2 – Public Access to Information: Partially Meets
- Subtask 5.3 – Accuracy and Completeness of Public Information: Partially Meets
- Subtask 5.4 – Public Information Correction Procedures: Does Not Meet
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: Partially Meets

Subtask 5.1 – Information Systems

Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

Overall Conclusion: Partially Meets

Facilities

The Facilities program uses a work order system to delegate and track its activities. However, interviews with staff indicated that the system is not consistently used, which limits the District's ability to develop meaningful and timely reports providing useful public information on program performance.

As discussed in Chapter 1, the Finance Department publishes monthly financial reports and check summaries that provide useful, timely, and accurate information to the public. Developed through the District's financial system, Skyward, these reports show the District's expenditures, including those of the Facilities program, each month, as well as provides overall financial standing of revenue and expenditure categorizations, including Plant Operations and Plant Maintenance, which include custodial services, utilities, facility costs, routine grounds upkeep, routine and emergency repairs, preventative maintenance, technical and mechanical system repairs and overhauls, and trade services (e.g., plumbers, electricians, carpenters, painters, HVAC technicians).

Recommendation: The Maintenance Department should review its work order system to ensure that the system has the ability to provide useful, timely, and accurate program performance and cost information to District management and the public.

Conclusion: Partially Meets

School Safety and Security

As discussed in Chapter 1, the Finance Department develops monthly financial reports and check summaries that report on the District's overall year-to-date financial activity. The District's financial system, Skyward, has the capacity to produce reports that are useful, timely, and accurate in their overview of the School Safety and Security program's cost. There are opportunities to refine the reports to provide more specificity for the program, as the monthly financial reports do not present the information as specific to the program.

While the program's use of the Florida Safe Schools Assessment Tool ("FSSAT") to monitor risk and compliance can help ensure information is accurate and timely, much of the program's real-time information is sensitive and cannot be shared publicly. Instead, members of the public can also access program data through the District's submissions to the Florida Department of Education's School Environmental Safety Incident Reporting ("SESIR") System, though SESIR reports do not provide real-time information and, as discussed further in Subtask 5.3, may not always be accurate or complete.

Conclusion: Meets

Technology

As previously discussed, the Technology program maintains a ticketing system but does not use it to document overall program performance. While the system may be capable of providing useful and timely program information to the public, it is not currently used in this manner.

As discussed in Chapter 1, the Finance Department publishes monthly financial reports and check summaries that provide useful, timely, and accurate information to the public. Developed through the District's financial system, Skyward, these reports show the District's expenditures, including those of the Technology program, each month, as well as provides overall financial standing of revenue and expenditure categorizations, including instruction related technology and administrative technology services.

Recommendation: The Technology program should review its ticketing system to ensure that the system has the ability to provide useful, timely, and accurate program performance and cost information to District management and the public.

Conclusion: Partially Meets

Transportation

As discussed in Subtask 1.1, the Transportation Coordinator stated in an interview with M&J that the program maintains records (e.g., inspection logs, maintenance records, work orders, etc.), though these records are not input or stored in a system that can synthesize useful, timely, and accurate information for the public without relying on manual procedures. General maintenance information is reported to FLDOE, which can provide useful information about the program overall, but provides limited timely information and insight into program performance.

As discussed in Chapter 1, the Finance Department publishes monthly financial reports and check summaries that provide useful, timely, and accurate information to the public. Developed through the District's financial system, Skyward, these reports show the District's expenditures, including those of the Transportation program, each month, as well as provides overall financial standing of revenue and expenditure categorizations.

Recommendation: The Transportation Department should consider identifying a system or information repository that can develop reports that provide the public with useful, timely, and accurate program performance and cost information with limited manual procedures. The Transportation Department could consider a more sophisticated solution, such as a fleet management system, or a more cost-effective solution, such as online form submissions (e.g., Google Forms, SurveyMonkey) that automatically populate information into one or more spreadsheets.

Conclusion: Partially Meets

Debt Servicing

Debt Servicing is a function of the Finance Department, which has an information system (its financial system, Skyward) in place that regularly provides useful and timely financial information to the public. As discussed in Subtask 1.1, the monthly financial reports submitted by the Finance Department to the School Board explicitly identify financial activities related to Debt Servicing. However, the information is limited to a categorical overview of Debt Servicing and does not provide real-time insight into the nature or remaining amount of debt held by the District.

As stated in Subtask 1.1, M&J recommends that the Finance Department consider reporting Debt Servicing discretely, either in its own report or with clearer identification in existing reports.

Conclusion: Partially Meets

Subtask 5.2 – Public Access to Information

Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

Overall Conclusion: Partially Meets

Facilities

The public's primary access to Facilities program information is through School Board meeting attendance, meeting agendas, and meeting minutes. Information presented during School Board meetings includes bid awards, contracts, purchase orders, checks issued related to the program, and specific project updates. However, meeting records do not regularly include updates on overall program performance.

The District website does not include a presence for the Maintenance Department or the Facilities program overall. This is true of both static information and real-time information. The link to procurement solicitations (e.g., Requests for Proposals, Requests for Qualifications) can provide some insight into program activities. At the time of this audit, the only solicitations listed (active and awarded) were related to the Facilities program.

As discussed in Chapter 1, the program's cost information is available in the District's monthly financial reports. While these reports can provide insight into individual expenditures and certain categorizations of revenues and expenditures, the reports do not present program cost cohesively. Furthermore, the public must access the reports through School Board meeting minutes, as the links on the Finance Department's page on the District website require the District to grant access to the relevant Google Drive folders.

Recommendation: The Facilities and Maintenance Department should consider submitting reports on program performance to the School Board for inclusion in meeting discussions and records. Furthermore, the District should conduct periodic updates of program information available on the website, including ensuring the Five-Year District Facilities Work Plan available on the website remains current.

Conclusion: Partially Meets

School Safety and Security

As previously stated, the program is limited in its ability to share much of its information, due to its sensitive nature. The District provides useful and timely information within reason, such as verbal quarterly noncompliance updates and a documented summary of the non-sensitive conclusions from the annual District Best Practices Assessment. Monthly financial reports provide useful and timely data, as well, but can be refined to more clearly address the program.

The District website contains limited information about the School Safety and Security program. The website has dedicated pages to the Office of Mental Health and to bullying. Each provides links to resources for students and parents. Program data is accessible through FLDOE's SESIR platform, which displays the numbers of reported incidents and disciplinary actions.

The program's cost information is available to an extent in the District's monthly financial reports. While these reports can provide insight into individual expenditures and certain categorizations of revenues and expenditures, the reports do not present the program cohesively. Furthermore, the reports must be accessed through School Board meeting minutes, as the links on the Finance

Department's page on the District website require the District to grant access to the relevant Google Drive folders.

Recommendation: The Director of School Safety and Mental Health should consider coordinating with the Finance Department to identify opportunities to submit reports on program costs to the School Board for inclusion in meeting discussions and records and/or for inclusion on the program's webpages.

Conclusion: Partially Meets

Technology

According to a review of School Board meeting minutes, the District does not regularly provide Technology program information, beyond high-level finance summaries. While School Board meeting records show memoranda or discussions as appropriate, there is limited comprehensive and real-time program information available beyond specific discussions requested by the School Board or other District management.

The Technology Department webpage on the District's website lists the three information technology ("IT") staff, the Director of Information Services, and a link stating "submit a help ticket" that leads to a series of articles explaining common processes (e.g., projecting a computer to a classroom TV, setting up a school email account on a smartphone). To actually submit a help desk ticket requires a login. Otherwise, the website does not provide information clearly identifiable as being related to the Technology program.

Recommendation: The Technology program should consider submitting reports on comprehensive program performance and cost to the School Board for inclusion in meeting discussions and records. Furthermore, the District should consider including periodic updates of program performance and cost information on the website, such as current project status.

Conclusion: Partially Meets

Transportation

According to a review of School Board meeting minutes, the District does not regularly provide Transportation program information beyond high-level finance summaries. While School Board meeting records show discussions as appropriate, there is limited real-time information available for the program. Workshop meeting records describe specific discussions based on ad hoc requests and needs rather than recurring, standardized information.

The Transportation Department page on the District's website has important program information, including contact information for the Department, a link to the list of current bus routes, and a link to a form of Instructions for Pupils Riding the School Bus (i.e., Rules for Bus Ridership). The public can also find program information through periodic FLDOE reports developed through District-submitted transportation data.

The program's cost information is available in the District's monthly financial reports. While these reports can provide insight into individual expenditures and certain categorizations of revenues and expenditures, the reports do not present the program cohesively. Furthermore, the reports must be accessed through School Board meeting minutes, as the links on the Finance Department's page on the District website require the District to grant access to the relevant Google Drive folders.

Recommendation: The Transportation program should consider submitting regular, standardized reports on comprehensive program performance and cost to the School Board for inclusion in meeting discussions and records. Furthermore, the District should consider including periodic updates of program performance and cost information on the website, such as current project status.

Conclusion: Partially Meets

Debt Servicing

The Debt Servicing function's activities are available at a high level in the District's monthly financial reports. While these reports can provide insight into individual expenditures, the reports do not present the expenditures in a comprehensive manner that provides medium- or long-term information. Furthermore, the reports must be accessed through School Board meeting minutes, as the links on the Finance Department's page on the District website require the District to grant access to the relevant Google Drive folders. **Exhibit 5-1** excerpts from a monthly check summary report. The highlighted set of expenses describe the Debt Servicing payments that the District made that month to Santander Bank. While the invoice descriptions provide some explanation of the purpose of the debt, the descriptions don't provide insight into the total cost of the debt or progress made toward paying off the debt.

Exhibit 5-1: March 2026 Check Summary Excerpt

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Coils/Motorcraft Platinum Spark Plugs - for bus #29			
			6724-156971	Blanket PO - Supply items for transportation dept. - no one item is to exceed $100.00	4632600019	22.90	
812464	RULING, KATHLEEN M	03/31/2026	KRRF031226	Additional $3,760.00 for Kathy Ruling 94 hours additional paid in minutes which is 5,640 min paid as $0.6667	9042600050	360.00	360.00
812465	SANTA FE COLLEGE	03/31/2026	CI-00879	UCHS DUAL ENROLLMENT TUITION - FALL 2025	0	647.82	1,033.86
			CI-00965	UCHS DUAL ENROLLMENT BOOKS FOR FALL 2025	0	386.04	
812466	SANTANDER BANK, N.A.	03/31/2026	20023000	Lease payments for 4 new 2025 Blue Bird Vision Buses. Model BBCV 3303 71/72 passengers - Contract #002-0030486-000 (60 months) Payments for July 2025 -June 2026. Payments 18 - 29	4632600001	9,720.00	17,835.89
			20023000B	Lease payments for 1 new 2025 Blue Bird Vision Bus. Model BBCV 3303 71/72 passengers - Contract #002-0030618-000 (60 months) Payments for July 2025 - June 2026. Payments 16 - 27	4632600000	2,430.00	
			20023000C	Schedule #984	632600014	5,685.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Master Lease Agreement #410 - Qty. 625 Acer Chromebooks/Google Chrome OS Management Console - License - academic/White Glove Services 251-1000 for LBMS - 36 month term Beginning July 15, 2024 - June 15, 2027 *TEQlease, Inc. assigned all rights to receive payments under the Master Lease Agreement #410, Schedule #984, as set out in Section 21. As of the date of assignment, Thirty-four (34) payments remain on the contract and should be forwarded to Santander Bank, N.A.			

Source: Union County School District Check Summary, March 30, 2026, through March 31, 2026.

As stated in Subtask 1.1, M&J recommends that the Finance Department consider reporting Debt Servicing discretely, either in its own report or with clearer identification in existing reports.

Conclusion: Partially Meets

Subtask 5.3 – Accuracy and Completeness of Public Information

Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

As the programs did not identify separate methods for ensuring the accuracy and completeness of any performance and cost information provided to the public or submitted to the Florida Department of Education (e.g., SESIR data, District transportation profile), M&J presented this Subtask as an overall finding, rather than individual program findings.

The programs' most commonly presented public information is primarily financial, with access provided through financial reporting in School Board records. The accuracy and completeness of cost information rely on Finance Department and internal controls.

Public records requests are submitted to the Director of Information Services who tracks the requests in an Excel spreadsheet. While the Director of Information Services reviews to ensure that each of the items in a request are either responded to with documentation or a notice that the requested item does not exist, the departments and schools are responsible for guaranteeing the accuracy of the documents submitted.

The School Board maintains several written policies related to public records, none of which directly address ensuring the accuracy and completeness of information provided to the public. The District does not have an external communications function (e.g., public relations, marketing and communications, media relations, public information officer, etc.) that can be responsible for the centralized review of information accuracy and completeness. In interviews with M&J, the Superintendent stated that the position serves as an ad hoc public information officer when the District needs to speak as one voice. While the Superintendent may provide some oversight of information, in addition to the Finance Department for cost information, any process in place is not documented or internally published and circulated.

Recommendation: The District should consider establishing an external communications function responsible for reviewing the accuracy and completeness of information intended for public access. The function could establish one or more positions dedicated to communications or could identify an existing position that will be responsible for reviewing and approving the District's external communications.

Recommendation: The District and/or the individual programs should develop policies and procedures to ensure information made available to the public is accurate and complete, including information available through School Board meeting records and on the District's website. As appropriate, the School Board should review and approve or amend program policies related to ensuring the accuracy and completeness of public information.

Overall Conclusion: Partially Meets

Subtask 5.4 – Public Information Correction Procedures

Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information in public documents, reports, and other materials prepared by the School District and that these procedures provide for adequate public notice of such corrections.

As the programs did not identify separate procedures for correcting inaccurate and/or incomplete performance and cost information provided to the public or submitted to the Florida Department of Education (e.g., SESIR data, District transportation profile), M&J presented this Subtask as an overall finding, rather than individual program findings.

As previously stated in Subtask 5.3, the School Board maintains policies related to public records, however none of those policies establish a procedure for correcting program information in public documents or a procedure for adequate public notice of such corrections. As was also stated in Subtask 5.3, the District does not have an external communications function to oversee the process of correcting erroneous or incomplete public information. Furthermore, the District website does not include a mechanism for the public to submit concerns of erroneous or incomplete information. The District website does, however, have a clear portal for public notices in the main menu of the homepage, which could serve as a mechanism for the District to provide notice of corrections.

Recommendation: The District should consider establishing and documenting a standardized policy or procedure for correcting erroneous and/or incomplete information identified in public documents, reports, and other materials prepared by the District. The District should include a procedure to provide adequate public notice of such corrections. As appropriate, the School Board should review and approve or amend the policy or procedure.

Overall Conclusion: Does Not Meet

Subtask 5.5 – Correction of Erroneous or Incomplete Information

Determine whether the School District has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Overall Conclusion: Partially Meets

Facilities

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information. M&J's review of program information and School Board meeting records also did not identify any corrections made or required to address erroneous and/or incomplete program information.

Conclusion: Meets

School Safety and Security

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information. M&J's review of program information and School Board meeting records also did not identify any corrections made or required to address erroneous and/or incomplete program information.

Conclusion: Meets

Technology

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information. M&J's review of program information and School Board meeting records also did not identify any corrections made or required to address erroneous and/or incomplete program information.

Conclusion: Meets

Transportation

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information.

As discussed in Subtasks 1.3 and 6.3, the 2023 and 2026 Attestation Examination reports compiled by the Florida Auditor General included findings related to erroneous reported information regarding ridership and vehicles, which impacts the total amount of eligible transportation funding the District receives from the State. While these findings do not explicitly address the type of information commonly shared as program performance information, and are generally not available to the public, the findings document a continuing concern that program information is occasionally erroneous.

As is further discussed in Subtasks 1.3 and 6.3, the District responded on both occasions that procedures for ensuring accurate entry, documentation, and reporting of data would be strengthened. The District's focus in mitigating these findings was improving the documentation process moving forward rather than correcting previous incomplete documentation.

Recommendation: The Transportation program should implement policies and procedures to better ensure program reporting is accurate, including any reporting that the program or the State has made available to the public or will make available to the public.

Conclusion: Partially Meets

Debt Servicing

In interviews with M&J, District staff did not identify any instances of erroneous and/or incomplete information related to Debt Servicing. M&J's review of Debt Servicing information and School Board meeting records also did not identify any corrections made or required to address erroneous and/or incomplete function information.

Conclusion: Meets

6. Program Compliance

Program Compliance
Overall Finding: Partially Meets

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. The District's internal controls, tracking systems, and information systems help provide assurance that the District is identifying deficiencies before they rise to the level of compliance issues.

The District's programs have largely, but not completely, proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District has developed mechanisms to ensure that noncompliance is consistently addressed. The District has further developed mechanisms to ensure that surtax funds are used in a way compliant with the School Board's Resolution and State laws, rules, and regulations.

Findings by Subtask:

- Subtask 6.1 – Compliance Assessment: Partially Meets
- Subtask 6.2 – Compliance Controls: Meets
- Subtask 6.3 – Addressing Noncompliance: Partially Meets
- Subtask 6.4 – Surtax Compliance: Meets
- Subtask 6.5 – Charter School Funds Distribution: Not Applicable

Subtask 6.1 – Compliance Assessment

Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; and local policies.

Overall Conclusion: Partially Meets

Facilities

The Facilities program is subject to several regularly occurring compliance assessments by oversight bodies, including the Florida Department of Health, municipal fire safety inspectors, and equipment providers (e.g., fire suppression systems, exhaust hood systems). In addition to external assessments, the Maintenance Coordinator stated in interviews with M&J that program staff self-identify issues of noncompliance while conducting walkthroughs of facilities or are onsite addressing a maintenance issue.

As previously discussed in Chapter 1, the District does not employ a standardized or regularly occurring written evaluation for program performance. The same is true for its self-assessment of program operations for compliance with Federal, State, and local laws, rules, and regulations; contracts; and local policies. While Maintenance Department staff may identify compliance issues while onsite in the District's facilities, the process is not consistently documented, including through work orders. Similarly, the District does not consistently develop written plans to address potential areas of noncompliance. Documentation of compliance evaluation exists predominantly, if not exclusively, as the results of external audits, reviews, and assessments.

Recommendation: The Maintenance Department should establish a process for periodically assessing program compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; and local policies. The process should include documentation of identified issues, proposed solutions, and actual resolutions of noncompliance (e.g., actions taken, costs, documented changes in policies and procedures, etc.).

Conclusion: Partially Meets

School Safety and Security

The District is subject to several regularly occurring and randomly occurring compliance assessments by oversight bodies, such as the Florida Department of Education's ("FLDOE") Office of School Safety ("OSS"). School safety and security staff, as well as local school administrators, participate in assessment walkthroughs with the representatives of oversight bodies to help ensure District staff understand what the oversight bodies are reviewing for and what expected remedies are. The Director of School Safety and Mental Health coordinates the Office of Mental Health with school-based staff and the School Resource Officers ("SRO") appointed by the Union County Sheriff's Office ("Sheriff's Office" or "Sheriff") to conduct risk assessments, participate in training, and manage the District's security procedures.

Reports on FLDOE's website indicate that the District has met its requirement to submit data to the School Environmental Safety Incident Reporting ("SESIR") system and has met its requirement to submit annual School Safety Risk Assessments ("SSRA") and District Best Practice Assessment ("DBPA") through the Florida Safe Assessment Tool ("FSSAT"). School Board meeting minutes confirm the completion of these assessments, approval by the School Board, and submission through FSSAT. These assessments and data submissions are based on *Florida Statutes*, the *Florida Administrative Code*, and other State rules and regulations. Therefore, by meeting its requirements to submit the SSRAs, DBPA, and SESIR data, the District inherently assesses its compliance with applicable laws, rules, and regulations.

Conclusion: Meets

Technology

School Board policies provide some expectations as to how the District should assess its Technology program compliance, both for information technology ("IT") and management information systems ("MIS"). However, with the staff predominately functioning in a reactive state, the program is not actively assessing compliance proactively, unless it has an active agreement with another public sector organization or private sector business. The Florida Auditor General included a finding in Operational Audit Report No. 2024-095 stating that "the District needs to establish a comprehensive IT risk assessment to provide a documented basis for managing IT risks."

The agreements with Baker Business Center and Levy County School Board provided means to review for compliance, the former as part of the District's corrective action plan for the operational audit finding. However, District leadership stated extensions of the agreements beyond the initial term were cost prohibitive. As a result, the District's outside resources to help assess whether the program is aligned with Federal, State, and local rules, laws, and requirements became more limited after the contracts' expiration dates.

Recommendation: The Technology program should establish a documented process for periodically assessing IT and MIS compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; and local policies. The process should include documentation of identified issues, proposed solutions, and actual resolutions of noncompliance (e.g., actions taken, costs, documented changes in policies and procedures, etc.). The District should consider both in-house and outsourced components of compliance assessment as part of the process development.

Conclusion: Partially Meets

Transportation

The Transportation Department conducts preventative maintenance checkups on its school buses on a regular schedule. Rule 6A-3.0171, *Florida Administrative Code*, requires the District to conduct quarterly safety inspections of its school buses, with the interval between inspections not to exceed 101 calendar days. The Transportation Department schedules inspections for its buses on a more frequent basis, which includes monthly standard maintenance, oil changes every 5,000 miles, air filter replacements every 10,000 miles, chassis greasing every 5,000 miles, and tune-ups every 50,000 miles. The following exhibits are excerpts from the program's calendar year 2026 bus inspections schedule. **Exhibit 6-1** is an annual summary of the inspection calendar, while **Exhibit 6-2** is the specific-month inspection calendar for July 2026.

Exhibit 6-1: 2026 School Bus Inspection Calendar Annual Summary

2026 School Bus Monthly Inspection Calendar

Purpose Each listed bus is scheduled once per month for inspection. Weekends and U.S. federal holidays are excluded.

Bus Number	Jan-Jun Count	Jul-Dec Count	Annual Count	Holiday Date	Holiday	Source
2601	6	6	12	1/1/2026	New Year's Day	
2602	6	6	12	1/19/2026	Birthday of Martin Luther King, Jr.	
2603	6	6	12	2/16/2026	Washington's Birthday	
2604	6	6	12	5/25/2026	Memorial Day	
2605	6	6	12	6/19/2026	Juneteenth National Independence Day	
2606	6	6	12	7/3/2026	Independence Day (Observed)	
2301	6	6	12	9/7/2026	Labor Day	
2302	6	6	12	10/12/2026	Columbus Day	
2303	6	6	12	11/11/2026	Veterans Day	
2304	6	6	12	11/26/2026	Thanksgiving Day	
2305	6	6	12	12/25/2026	Christmas Day	
2001	6	6	12			
2002	6	6	12			
2003	6	6	12			
2004	6	6	12			
2005	6	6	12			
2006	6	6	12			
0901	6	6	12			
1001	6	6	12			
0603	6	6	12			
0801	6	6	12			
0401	6	6	12			
0802	6	6	12			
0601	6	6	12			
0701	6	6	12			
0202	6	6	12			
9701	6	6	12			
9702	6	6	12			

Monthly maintenance side note: Oil changes every 5,000 miles | Air filters replaced every 10,000 miles
Chassis greased every 5,000 miles | Tune ups every 50,000 miles

Source: Union County School District, June 2026.

Exhibit 6-2: 2026 School Bus Inspection Calendar: July 2026

July 2026 Inspection Calendar

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1 Inspection: 2601, 2602	2 Inspection: 2603, 2604	3 HOLIDAY Independence Day (Observed)	4 Weekend	5 Weekend
6 Inspection: 2605, 2606	7 Inspection: 2301, 2302	8 Inspection: 2303, 2304	9 Inspection: 2305, 2001	10 Inspection: 2002, 2003	11 Weekend	12 Weekend
13 Inspection: 2004, 2005	14 Inspection: 2006, 0901	15 Inspection: 1001, 0603	16 Inspection: 0801, 0401	17 Inspection: 0802, 0601	18 Weekend	19 Weekend
20 Inspection: 0701, 0202	21 Inspection: 9701, 9702	22	23	24	25 Weekend	26 Weekend
27	28	29	30	31		

Monthly Maintenance Notes

Oil changes every 5,000 miles
Air filters replaced every 10,000 miles
Chassis greased every 5,000 miles
Tune ups every 50,000 miles

Date	Day	Bus Numbers Scheduled
7/1/2026	Wednesday	2601, 2602
7/2/2026	Thursday	2603, 2604
7/6/2026	Monday	2605, 2606
7/7/2026	Tuesday	2301, 2302
7/8/2026	Wednesday	2303, 2304
7/9/2026	Thursday	2305, 2001
7/10/2026	Friday	2002, 2003
7/13/2026	Monday	2004, 2005
7/14/2026	Tuesday	2006, 0901
7/15/2026	Wednesday	1001, 0603
7/16/2026	Thursday	0801, 0401
7/17/2026	Friday	0802, 0601
7/20/2026	Monday	0701, 0202
7/21/2026	Tuesday	9701, 9702

Source: Union County School District, June 2026.

The infrastructure development for the electric school buses requires mandatory Federal compliance audits as the project is funded through federal grant awards exceeding $750,000. This burden falls primarily on Highland as the expending entity, though the District share internal data and repair records to facilitate yearly tracking and compliance standards.

The program also conducts an Aboveground Storage Tank Visual Inspection of its fuel storage tanks (diesel, gasoline) every month to ensure the tank meets State and Federal compliance requirements. The inspection reports for the last two years have been consistently “good” for each of the criteria: secondary containment integrity, tank exterior integrity, piping exterior integrity, secure drain valve, liquid accumulation removal, and lack of stained soil around containment area.

Conclusion: Meets

Debt Servicing

Assessment of noncompliance for Debt Servicing is part of the Finance Department’s regular assessment of noncompliance for the District’s overall financial practices. The District reviews each of its debt servicing agreements and establishes schedules for paying against the debt accordingly.

Conclusion: Meets

Subtask 6.2 – Compliance Controls

Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Overall Conclusion: Meets

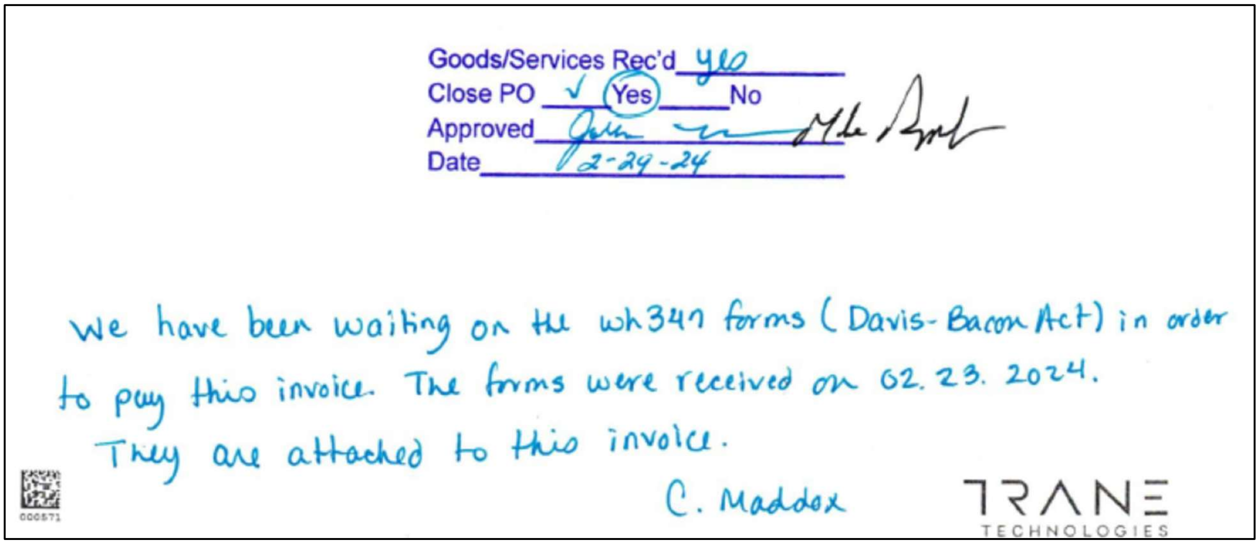
Facilities

The District maintains School Board policies that require certain actions be taken that assess for compliance and address issues that are identified. For construction bids, policies hold vendors to strict requirements to ensure that bids are only awarded to firms that can guarantee compliance, and projects are monitored for continuing adherence. The District's procured construction project manager for the new elementary school construction project, CRA Architects, helped develop updated processes and timelines for special facilities construction funds in order to help ensure compliance with program financial regulations.

A common compliance issue identified for governments that do not regularly receive federal grants over $2,000 for construction-related projects is non-adherence to the requirements of the Davis-Bacon Act.[15] As part of the invoice approval process, the Finance Department reviews relevant invoices for adequate backup that meets the requirements of the Davis-Bacon Act and holds payment on invoices without appropriate backup. **Exhibit 6-3** displays a note written on an invoice stating that payment had been held on the invoice until the vendor provided the required forms. The invoice was dated November 21, 2023, and was approved to pay on February 29, 2024, demonstrating that the District holds payments past the 30-net-day payment terms in order to ensure regulatory compliance.

[15] The Davis-Bacon Act (29 C.F.R. Part 5) establishes requirements for contractors and subcontractors on Federally funded construction projects over $2,000. In addition to requiring certified payroll records, the Davis-Bacon Act requires workers be paid an hourly rate (i.e., prevailing wage) established by the U.S. Department of Labor for each specific job type. Additionally, on contracts over $100,000, workers must receive time-and-a-half pay for overtime worked past 40 hours in a workweek.

Exhibit 6-3: Invoice Excerpt with Davis-Bacon Act Note



Goods/Services Rec'd yes
Close PO ✓ Yes No
Approved
Date 2-29-24

We have been waiting on the wh347 forms (Davis-Bacon Act) in order to pay this invoice. The forms were received on 02.23.2024. They are attached to this invoice.

C. Maddox

000571

TRANE TECHNOLOGIES

Source: Union County School District, July 2026.

Conclusion: Meets

School Safety and Security

The School Safety and Security program has adequate controls to ensure compliance. In addition to external evaluations and self-assessments, the District has prescriptive policies that establish processes and procedures for ensuring compliance. School Board Policy 8.01 (Safety) includes requirements ranging from cooperation with law enforcement and incident reporting to requirements for appropriate headgear for students participating in equine activities. The District also has an agreement with the local Sheriff's Office, which establishes additional processes and procedures for ensuring compliance with Federal, State, and local laws, rules, and regulations. The agreement establishes the Sheriff as partially responsible for reviewing the program's compliance, as it pertains to the law enforcement activities of the School Resource Officers.

The Director of School Safety routinely reviews after-action reports, threat assessments, and other safety and security activities to guarantee compliance with laws, rules, and regulations. Quarterly presentations to the School Board in both public and executive sessions enhance the program's accountability.

Conclusion: Meets

Technology

The District maintains School Board policies that require its Technology program activities to remain aligned with specific Federal, State, and local laws, rules, and regulations. Relevant policies include 3.07 (Copying and/or Inspection of Public Records), 4.26 (Artificial Intelligence), 8.33 (Electronic Systems Responsible Use), and 8.34 (Management Information Systems As laws change, the District updates its policies. By following these policies and procedures, the program should remain compliant.

Additionally, the program's agreements, both with other school districts and with vendors, have clauses that create processes for assessing and maintaining compliance. For example, the monthly phone service agreement with SETEL (a local internet and telecommunications provider that connects the District's internally managed phone service with the public network) states:

> School will keep up to date NG911 records in accordance with FCC new 911 laws. SETEL will help facilitate the requirements needed for the District to stay in compliance.

Conclusion: Meets

Transportation

Based on information obtained during M&J's fieldwork, the District has policies that require certain actions be taken that assess for compliance and address issues that are identified. Statutorily required safety inspections of the buses and regular reporting to FLDOE add additional layers of control to the District's framework for ensuring compliance.

School Board policies governing the Transportation program and its compliance include 8.12 (Purpose and Functions of the Transportation Program), 8.13 (Student Transportation), 8.14 (Automotive Equipment), 8.15 (Bus Routes), 8.16 (Transportation Liability), 8.17 (Bus Emergency Evacuation Drills), and 8.19 (Vehicle Maintenance Program). These policies establish controls for complying with statutory requirements from Chs. 1001, 1006, and 1011, *Florida Statutes*; Rule 6A-3.0171, *Florida Administrative Code*; and other State regulations.

Conclusion: Meets

Debt Servicing

The District uses School Board policies, Finance Department procedures, segregation of duties, and procedures established in agreements as internal controls to guarantee the District remains compliant with regulations and contracts. Assessment of noncompliance for Debt Servicing is part of the Finance Department's regular assessment of noncompliance for the district's financial practices overall.

Conclusion: Meets

Subtask 6.3 – Addressing Noncompliance

Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

Overall Conclusion: Partially Meets

Facilities

As noted in Subtask 1.3, the District conducts, as needed, timely and cost-efficient procurements and in-house fixes in response to findings of noncompliance by external governance bodies.

Based on M&J's review, the District regularly takes reasonable, economical, and timely action to address deficiencies identified by external governance bodies. As necessary, the School Board has approved emergency purchases to correct deficiencies. For example, an April 2026 Florida Department of Health inspection of Union County High School's food service infrastructure identified a need to replace the gasket on a Traulsen hot box (i.e., hot food holding cabinet), which violated Rule 64E-11.003(4), *Florida Administrative Code*, which states that "equipment and utensils must be properly designed, constructed, and in good repair." An emergency purchase order for the gasket was placed the same day and installed prior to mid-May, when the invoice was paid, demonstrating timely response. The check for the gasket was issued for $51.45; a review of generally available equipment pricing indicated that Traulsen gaskets frequently cost between $70 and $175.

Conclusion: Meets

School Safety and Security

As previously discussed, the Director of School Safety and Mental Health reports to the Superintendent and School Board when violations are noted through internal or external assessments. While the exact violations were not identified for sensitivity purposes, two violations were identified across all four quarters of the 2025-2026 school year. According to meeting minutes, both violations were addressed within one day of receiving notice.

The Florida Auditor General's Operational Audit Report No. 2024-095 found that while UCSD volunteer procedures required local criminal and state-level registry searches via the Florida Department of Law Enforcement, School Board policies failed to mandate screening prospective school volunteers against the Dru Sjodin National Sexual Offender Public Website ("NSOPW"). This mandated screening was not required by policy or performed for the 112 volunteers providing student services during the 2022-2023 school year. **Exhibit 6-4** provides the Auditor General's recommendation for this finding.

Exhibit 6-4: Operational Report No. 2024-095 Recommendation for Finding 1 (School Volunteers)

Recommendation: For those school volunteers not subjected to level 2 background screenings, the District should take immediate action to properly search pursuant to State law the individual's name and make appropriate decisions based on the search results. In addition, Board policies should be revised to require that, before making a decision to appoint a person who has not obtained a level 2 background screening to work as a volunteer where children regularly congregate, a search of that person's name or other identifying information be conducted against the NSOPW information and records be maintained to evidence the results of the search.

Source: Florida Auditor General Operational Report of the Union County District School Board, Report No. 2024-095.

The District's response stated that a search of NSOPW had been added to volunteer procedures at all schools and would be added to School Board policies as soon as possible, while following State requirements for public notice of changes to policies. The update adding the NSOPW requirement into Policy 3.13 (School Volunteers) was approved on February 13, 2024, less than two full months after the audit report was issued (December 2023).

Conclusion: Meets

Technology

The Technology program regularly interacts with FLDOE, as the Director of Information Services is responsible for meeting several survey windows to report full-time equivalent student counts, adult education counts, etc. Based on interactions with FLDOE and the Florida Auditor General, the District has not had Technology program-related issues of noncompliance related to MIS.

Related to IT, the District received two findings in the Florida Auditor General's Operational Audit Report No. 2024-095, as shown in **Exhibit 6-5**.

Exhibit 6-5: Operational Report No. 2024-095 Findings 3 and 4

Finding 3: The District did not annually test the Board-approved information technology (IT) disaster recovery plan and alternate site agreement by accessing and running critical applications and processes from an alternate site.

Finding 4: The District needs to establish a comprehensive IT risk assessment to provide a documented basis for managing IT risks.

Source: Florida Auditor General Operational Report of the Union County District School Board, Report No. 2024-095.

The District's response to Finding 3 noted that UCSD largely relies on services from the North East Florida Educational Consortium, which has a comprehensive disaster plan. The Technology program acknowledged the need for semi-annual testing at alternate sites to ensure continuity of operations. The program committed to documenting the evaluation of test results. M&J was unable to identify evidence of these test results, so cannot confirm the implementation of regular testing.

The District's response to Finding 4 stated that the Technology program was in communication with third-party experts, the Baker Business Center, for the conduct of a comprehensive IT risk assessment. District leadership stated that the assessment identified three items requiring attention and the District immediately took steps to correct the identified items.

Recommendation: The Technology program should document corrective action plans developed in response to audits, risk assessments, and other evaluations of compliance, to the extent planned actions are not confidential for the purpose of maintaining network security. The Technology program should further document completion of steps taken in response to corrective action plans and submit both sets of documentation to the School Board for review and approval.

Conclusion: Partially Meets

Transportation

To receive State transportation funding under the Florida Education Finance Program ("FEFP"), transported students must meet specific legal benchmarks. As previously discussed in Subtask 1.3 and Chapter 5, the 2023 and 2026 Attestation Evaluation reports by the Florida Auditor General identified several areas of noncompliance related to the Transportation program's FEFP calculations.

As a result of the findings, the Auditor General proposed a net negative adjustment of 845 FEFP-eligible students after the 2023 examination and a net negative adjustment of 45 students after the 2026 examination.

Exhibit 6-6 summarizes the findings from the 2023 Attestation Evaluation report related to student transportation and the District's action plan relative to each finding.

Exhibit 6-6: UCSD 2023 School Transportation Findings and Correction Action Plan

Finding No.	Finding Summary	Management Response Summary
1	940 students were reported for an incorrect number of days in term based on the District's instructional calendar as a result of Hurricane Eta.	The District stated it would resubmit changes in days of term following adjustments for changes in the calendar.
2	18 students' ridership could not be validated because the number of buses in operation during October 2020 was overstated by one.	The District stated that it had increased oversight of source documents by the District Manager.
3	806 students' ridership was not properly supported for State transportation funding.	The District stated that it had updated the process to archive all ridership roster iterations for audit purposes and had increased oversight of source documents by the District Manager; the District also noted that it would appeal some findings to FLDOE.
4	11 students were not marked as riding a bus.	The District stated that it had increased oversight of source documents by the District Manager.
5	4 students were incorrectly reported in the "IDEA – PK through Grate 12, Weighted" ridership category rather than the "All Other FEFP Eligible Students" ridership category.	The District stated that the Director of Exceptional Student Education would provide additional instruction for inputting students' special transportation into the system.
6	10 students lived less than two miles from their assigned schools and were not otherwise eligible for State transportation funding.	The District stated that it had increased oversight of source documents by the District Manager.

Source: State of Florida Auditor General Attestation Examination of Union County District School Board for the Fiscal Year Ended June 30, 2021, Report No. 2023-130.

Three of the six findings in the 2023 report were not repeated, as shown in **Exhibit 6-7**. However, in addition to the three repeated findings, the 2026 report introduced one new finding, as further shown in **Exhibit 6-7**, indicating the deficiencies in record keeping and eligibility determination were not fully addressed.

Exhibit 6-7: UCSD 2026 School Transportation Findings and Correction Action Plan

Finding No. (2023 Finding No.)	Finding Summary	Management Response Summary
1	25 students' inclusion in the "Hazardous Walking" ridership category was not sufficiently documented.	The District stated that the Transportation Department had contacted all of the agencies responsible for determining hazardous walking routes to collect all required documentation.
2 (5)	3 students were incorrectly reported in the "IDEA – PK through Grate 12, Weighted" ridership category rather than the "All Other FEFP Eligible Students" ridership category.	The District stated that it would take additional steps to ensure compliance and accuracy of weighted ridership category students.
3 (6)	16 students lived less than two miles from their assigned schools and were not otherwise eligible for State transportation funding.	The District did not fully agree with the finding's determination, due to student's routes being longer than two miles when walking to the safety crossing point to get to school.
4 (4)	7 students were not marked as riding a bus.	The District stated that three of the students were inadvertently not marked but agreed with the other four.

Source: State of Florida Auditor General Attestation Examination of Union County District School Board for the Fiscal Year Ended June 30, 2024, Report No. 2026-006.

District leadership stated that the Transportation Department was allocated a new, full-time Secretary/Bookkeeper position for FY 2027, which will provide additional capacity for recordkeeping, review, and verification of transportation information.

Recommendation: The Transportation Department should implement additional controls to help ensure the accuracy and completeness of student transportation reporting. The Transportation Department could consider options such as:

- Adding additional review and verification steps to increase the number of people responsible for confirming the accuracy and completeness of data;
- Implementation of student-tracking technology (e.g., radio frequency identification ("RFID") cards) to document boarding and deboarding and automate the creation of attendance logs; and/or

- Utilize either a District-approved self-contained artificial intelligence ("AI") tool or a closed AI system to conduct initial reviews of reports compared to backup documentation and identify potential discrepancies.

Conclusion: Partially Meets

Debt Servicing

The District did not identify any instances of noncompliance for the program. The audits conducted by the Florida Auditor General (e.g., operational, financial, single) did not identify any findings related to debt servicing or otherwise.

Conclusion: Meets

Subtask 6.4 – Surtax Compliance

Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

As part of the Performance Audit, the District submitted a list of planned and potential projects that would use funds generated from the surtax, as shown in **Exhibit 6-8**. The list includes 20 planned and potential projects, including cost estimates for the planned projects. The document provides spaces to number the projects, thereby creating a prioritization, as well as inputting a start date for the projects. The planned and potential projects appear to meet requirements of *Florida Statutes* and the District's resolution. The District has committed to forming an Oversight Committee comprised of members of the community, who will have oversight and provide guidance on the projects selected for surtax usage.

Overall Conclusion: Meets

Subtask 6.5 – Charter School Funds Distribution

Determine whether the School District has processes to distribute funds to district charter schools and mechanisms for charter schools to report how the funds are used.

As there are no charter schools in the Union County School District, our assessment is that this subtask is not applicable.

Overall Conclusion: Not Applicable

Appendix A: Management Response

THE SCHOOL BOARD OF UNION COUNTY
55 SW 6th Street
Lake Butler, FL 32054
(352) 448-5051 union.k12.fl.us FAX (386) 496-4819
Mike Ripplinger, Superintendent
Board Members: Chris Hodgson Russell Gordon Curtis Clyatt Becky Raulerson Terra Johnson
District 1 District 2 District 3 District 4 District 5

August 20, 2026

Mauldin & Jenkins, LLC
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

RE: Management Response to Performance Audit – Union County School District

Dear Mauldin & Jenkins Audit Team:

The Union County School Board appreciates the opportunity to respond to the Performance Audit conducted by Mauldin & Jenkins on behalf of the Office of Program Policy Analysis and Government Accountability (OPPAGA).

The School Board appreciates the thoroughness of the audit and the professional manner in which the review was conducted. The audit provided the District with an opportunity to examine its existing practices and identify areas where additional documentation, monitoring, and formalization may strengthen the District's operations.

The Board is encouraged that the audit recognized the District's efforts to operate economically and efficiently while providing necessary services within the financial and staffing resources available to a small, rural school district. The District has made significant efforts to reduce expenditures, improve financial stability, and evaluate opportunities to provide services in the most cost-effective manner possible.

The School Board generally agrees with the recommendations contained in the report and will consider their implementation as appropriate. In doing so, the District will take into consideration the size of the District, available financial and staffing resources, statutory and regulatory requirements, and the potential benefit of each recommended improvement.

Program Performance and Accountability

The School Board recognizes the value of establishing clear program-level goals, objectives, and performance measures for the District's non-instructional programs. While management currently monitors program activities through financial reports, compliance reviews, staff meetings, operational oversight, and School Board reporting, these activities may not have been documented through formal program-level performance measures.

The District will work toward establishing practical goals, objectives, and performance measures for the applicable programs. These measures will be aligned, when appropriate, with the District's strategic plan and will be designed to provide useful information for management and the School Board without creating unnecessary administrative requirements.

Technology

The School Board recognizes the importance of maintaining appropriate oversight of the District's Technology program.

The District has previously engaged Baker Business Center to conduct an IT risk assessment. The assessment identified three items requiring corrective action, and the District took immediate steps to address those items. The District recognizes the importance of periodically assessing technology risks and will continue to work toward maintaining an appropriate IT risk assessment process, utilizing internal monitoring and available resources and seeking external expertise when financially feasible and warranted.

Because comprehensive external IT risk assessments have previously cost approximately $30,000, the District will conduct these assessments as resources allow. The frequency and scope of future assessments will be based on identified risks, operational needs, and available funding.

The District will work to document corrective actions resulting from risk assessments, audits, and compliance reviews and will evaluate available Technology reporting capabilities to identify practical measures for monitoring service levels, activity, and costs.

Transportation

The School Board recognizes the importance of maintaining accurate transportation records and reporting.

The District has taken steps to strengthen Transportation's administrative capacity, including the addition of a Secretary/Bookkeeper position to provide additional support for recordkeeping, review, and verification of transportation information.

The District will continue to review transportation procedures and documentation requirements and will evaluate opportunities to improve the collection, verification, and reporting of transportation information.

Facilities and Service Delivery

The School Board recognizes the importance of periodically evaluating the efficiency and effectiveness of District programs and services.

District administrators routinely consider staffing, expenditures, operational requirements, available resources, and alternative methods of service delivery when making operational decisions. The District will continue these evaluations and will work toward more consistently documenting significant evaluations when appropriate.

The District will also continue to evaluate opportunities to reduce costs or improve services through alternative service-delivery methods, cooperative arrangements, grants, contracting, and other available resources.

Public Information and Reporting

The School Board is committed to providing the public with accurate, timely, and accessible information regarding District operations and expenditures.

The District currently provides financial and operational information through School Board meetings, agendas and minutes, financial reports, public records, and other established reporting mechanisms. The District will continue to evaluate opportunities to make program information more consistent and accessible.

The District will also review its existing policies and procedures regarding the correction of erroneous or incomplete public information and will consider whether a standardized procedure would provide additional clarity regarding the correction and public notification process.

Conclusion

The Union County School Board appreciates the work performed by Mauldin & Jenkins and the opportunity to review the District's operations through this audit process.

The School Board is committed to responsible stewardship of public resources and to providing effective and efficient services to the students, families, and community of Union County. The District will continue to evaluate its programs and processes and will implement reasonable improvements identified through the audit within the resources available to the District.

The School Board recognizes that continuous improvement is an ongoing process. The recommendations contained in the report will be considered as part of the District's continued efforts to strengthen accountability, improve documentation and reporting, and ensure that District resources are used efficiently and effectively.

Thank you,

Mike Ripplinger

Mike Ripplinger