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# Taylor County School District
# Performance Audit

APPROVED
AUG 1 8 2026
By the Taylor County
School Board

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

Publication Date: July 24, 2026

Audit Competition Date: July 21, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

# Overview of Performance Audit Findings

Taylor County School District
July 21, 2026

## Overall, the District Partially Met Expectations in Four Areas, Met Expectations in One Area, and Did Not Meet Expectations in One Area

| 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 | 1 | 5 | 0 | 0 |
| Structure of 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) | Did Not Meet | 0 | 2 | 2 | 0 |
| Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5) | Partially Meets | 1 | 4 | 0 | 0 |
| Compliance with appropriate policies, rules, and laws (5) | Meets | 3 | 1 | 0 | 1 |
| **All Areas (25)** | | **7** | **15** | **2** | **1** |

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Mauldin & Jenkins conducted a performance audit of the Taylor County School District ("District") five programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution by the Taylor County School Board on February 24, 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 Taylor County School District partially met expectations in four areas, met expectations in one area, and did not meet expectations in one area. Of the 25 total subtasks, the audit determined that the District partially met 15, met seven, and did not meet two. 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 Taylor County School District partially met expectations in this area. The District met the subtask in this area related to competitive procurement. The District partially met the subtasks related to management reporting; performance evaluation; the actions taken to address deficiencies identified in management reports, audits, and similar types of reviews; the cost, timing, and quality of programs and case studies.

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by in-person conversations and individual determinations rather than through documented data-driven decision-making. Program staff primarily focus on financial reports and statutorily required annual reports. As a result, the programs do not consistently develop 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 meet similar funding levels for their peer districts, the programs generally perform at a reasonably high level for their resource availability. With few exceptions, deficiencies identified by external compliance inspectors are addressed timely and without an adverse impact on the program's budget and overall cost. Much of the programs' planned work (as opposed to work addressing immediate needs) is part of larger District-wide, multi-year projects (e.g., flooring modernization). Other activities are performed as available, but are not always proactively initiated (e.g., retrofitting lights).

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

Due to TCSD's relatively small size, the overall organizational structure of the District's central office is streamlined, with clear chains of command and no excessive layers of administrative review and approval. Many staff have direct access to the Superintendent, when appropriate, as well as to each of the directors (e.g., Director of Finance, Director of Instruction, Director of Personnel). Each program's staffing levels are limited, which some programs have adapted to better than others. Whereas some programs look externally to contractors who can augment program staffing, other programs try to bring 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 entirely outsourced to the Taylor County Sheriff's Office, and the Sheriff staffs deputies to each of the schools and the administrative complex. Due to the staffing structure, the program staff primarily report to an outside party – the Sheriff – rather than the Superintendent or their local school's principal. However, strong relationships and clear contractual terms has allowed the unique program structure to meet performance expectations for the District.

**Alternative methods of providing services or products**

Overall, the Taylor County School District partially met expectations in this area. The District met the subtask in this area related to opportunities for alternative service delivery, and partially met the subtasks related to evaluation of alternative service delivery and assessment of contracted and outsourced services.

While most staff who participated in interviews with M&J stated that their program has evaluated alternative service delivery and has made changes to both in-house and outsourced services based on those evaluations, few of the evaluations and assessments conducted by the programs were documented. Assessments did not always appear to be based on common analyses, such as cost-benefit analyses or feasibility studies. The programs' lack of consistent documentation results in questions about assessment methodology, intention, and justification for the determination.

M&J identified only one opportunity for alternative service delivery, which could have the benefit of ensuring the District is successful in cost recovery. M&J also identified several opportunities for enhanced service delivery through enhancements to current service delivery models rather than alternative service delivery models.

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

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

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 an interim one-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 Taylor County School District partially met expectations in this area. The District met expectations for the subtask in this area related to correcting information identified as erroneous or incomplete, and partially met the subtasks related to information systems, public access to information, accuracy and completeness of information, and processes for the correction of public documents.

As identified in previous Tasks, the District does not have the strongest controls and systems in place to ensure the public has access to real-time program performance information, though cost information is available on a timely basis. 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 and identifying methods to correct erroneous or incomplete information.

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

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

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. These external assessments help program staff understand what compliance specialists are reviewing for, which helps program staff proactively identify potential compliance issues. 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 proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District will need to review its overall plans for use of the surtax funds to ensure that all expenditures are allowable under the School Board's Resolution.

MAULDIN & JENKINS
CPAs & ADVISORS

Reggie Wentworth
Superintendent of Schools
Taylor District School District
318 North Clark Street
Perry, Florida 32347

Dear Mr. Wentworth,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of the Taylor District 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
July 21, 2026

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# Overview and Background

The Taylor County School District ("District" or "TCSD") serves Taylor County, Florida, and operates six school facilities, including traditional primary, elementary, middle, and high schools, as well as the Big Bend Technical College. The District is governed by the Taylor 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 February 24, 2026, the Board approved a Resolution ordering a referendum election to determine whether the electors of Taylor County would authorize the Board to levy a one-half cent (0.50%) school capital outlay surtax on sales in Taylor County for a period of 20 years, commencing January 1, 2027, and terminating December 31, 2047. 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.

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. OP2506 to conduct this performance audit of the Taylor 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 Taylor County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Taylor County School Board Resolution on February 24, 2025. 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 five peer school districts: Bradford, Calhoun, Holmes, Madison, and Washington county school districts. The districts were selected as each is similar to TCSD 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 TCSD, four of the peer districts are members of the Panhandle Area Educational Consortium (Calhoun, Holmes Madison, and Washington). The selection of peer districts intentionally included districts with charter schools (Bradford and Madison) and without charter schools (Calhoun, Holmes, and Washington). While no two school districts have the same set of characteristics, program-level goals, and needs, reviewing TCSD 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

**Program Economy, Efficiency, and Effectiveness**
**Overall Finding: Partially Meets**

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by in-person conversations and individual determinations rather than through documented data-driven decision-making. Program staff primarily focus on financial reports and statutorily required annual reports. As a result, the programs do not consistently develop 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 meet similar funding levels for their peer districts, the programs generally perform at a reasonably high level for their resource availability. With few exceptions, deficiencies identified by external compliance inspectors are addressed timely and without an adverse impact on the program's budget and overall cost. Much of the programs' planned work (as opposed to work addressing immediate needs) is part of larger District-wide, multi-year projects (e.g., flooring modernization). Other activities are performed as available, but are not always proactively initiated (e.g., retrofitting lights).

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: Partially Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Partially Meets
- Subtask 1.5 – Case Studies: Partially 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. Section 1013.35, *Florida Statutes*, requires each school district to develop a Five-Year District Facilities Work Plan ("Work Plan"), which 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 an excerpt of the District's project listing in its 2024-2025 Work Plan. M&J selected a sample set of projects that best demonstrate the District's planned projects for multiple facilities. M&J removed the columns for the projected expenditures in 2026-2027, 2027-2028, and 2028-2029 as the District only anticipates funding one currently identified project using 2026-2027 funds (resurfacing the tennis courts at Taylor County High School) and does not anticipate using 2027-2028 or 2028-2029 funds for any currently identified projects.

***Exhibit 1-1: 2024-2025 Five-Year Work Plan Project Schedule***

| Project Description | Location | 2024-2025 Actual Budget | 2025-2026 Projected | Total | Funded |
|---|---|---|---|---|---|
| Replace all door handles and locks for all doors | Taylor County High School | $50,000 | $0 | $50,000 | Yes |
| Convert lighting to LED[1] | Taylor County Elementary School | $40,000 | $0 | $40,000 | Yes |
| New flooring for classrooms | Steinhatchee School | $15,000 | $0 | $15,000 | Yes |
| Replace HVAC[2] systems | Taylor County Middle School | $340,000 | $60,000 | $400,000 | Yes |
| VoIP[3] | Administration | $0 | $15,000 | $15,000 | Yes |

*Source: Taylor County School District 2024 – 2025 Work Plan*

The program also completes an annual Buildings Worksheet, which provides an overview of the District's facilities. For each facility, the Buildings Worksheet lists each building, building addition, portable building, major mechanical equipment (e.g., chillers, HVAC systems, cooling towers, etc.), athletic facilities, and major renovations (e.g., roof replacements, flooring upgrades, etc.). In addition to the District's educational facilities, the Buildings Worksheet also includes the District's administrative complex and bus shed. As shown in **Exhibit 1-2**, the Buildings Worksheet details the value, age, and estimated life of each facility and facility component, which helps provide District management an understanding of the Facilities program's performance as it relates to proactively addressing major capital improvements.

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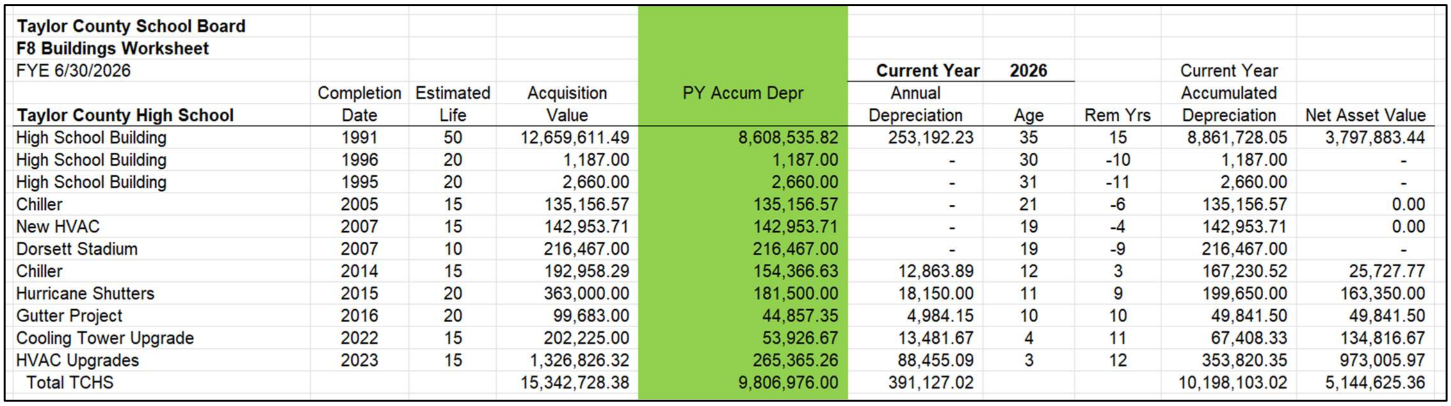
[1] Light Emitting Diode

[2] Heating, Ventilation, and Air Conditioning

[3] Voice over Internet Protocol

### *Exhibit 1-2: FY2026 Taylor County High School Buildings Worksheet*



| **Taylor County School Board** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **F8 Buildings Worksheet** | | | | | | | | | |
| FYE 6/30/2026 | | | | | **Current Year** | **2026** | | Current Year | |
| **Taylor County High School** | Completion Date | Estimated Life | Acquisition Value | PY Accum Depr | Annual Depreciation | Age | Rem Yrs | Accumulated Depreciation | Net Asset Value |
| High School Building | 1991 | 50 | 12,659,611.49 | 8,608,535.82 | 253,192.23 | 35 | 15 | 8,861,728.05 | 3,797,883.44 |
| High School Building | 1996 | 20 | 1,187.00 | 1,187.00 | - | 30 | -10 | 1,187.00 | - |
| High School Building | 1995 | 20 | 2,660.00 | 2,660.00 | - | 31 | -11 | 2,660.00 | - |
| Chiller | 2005 | 15 | 135,156.57 | 135,156.57 | - | 21 | -6 | 135,156.57 | 0.00 |
| New HVAC | 2007 | 15 | 142,953.71 | 142,953.71 | - | 19 | -4 | 142,953.71 | 0.00 |
| Dorsett Stadium | 2007 | 10 | 216,467.00 | 216,467.00 | - | 19 | -9 | 216,467.00 | - |
| Chiller | 2014 | 15 | 192,958.29 | 154,366.63 | 12,863.89 | 12 | 3 | 167,230.52 | 25,727.77 |
| Hurricane Shutters | 2015 | 20 | 363,000.00 | 181,500.00 | 18,150.00 | 11 | 9 | 199,650.00 | 163,350.00 |
| Gutter Project | 2016 | 20 | 99,683.00 | 44,857.35 | 4,984.15 | 10 | 10 | 49,841.50 | 49,841.50 |
| Cooling Tower Upgrade | 2022 | 15 | 202,225.00 | 53,926.67 | 13,481.67 | 4 | 11 | 67,408.33 | 134,816.67 |
| HVAC Upgrades | 2023 | 15 | 1,326,826.32 | 265,365.26 | 88,455.09 | 3 | 12 | 353,820.35 | 973,005.97 |
| Total TCHS | | | 15,342,728.38 | 9,806,976.00 | 391,127.02 | | | 10,198,103.02 | 5,144,625.36 |

*Source: Taylor County School Board F8 Buildings Worksheet*

The District's Finance Department develops Monthly Financial Report, which it submits to management and the Taylor County School Board ("School Board"). The Monthly Financial Reports include a check register, purchasing card spend report, expenditure report, revenue report, budget transfer report, and overtime report. Collectively, these reports can identify individual financial activities related to the program, as well as overall program financial positioning, as demonstrated by **Exhibit 1-3.** Each highlighted expenditure category (e.g., Maintenance & Facilities) and fund (e.g., CO&DS, Capital Improvement, Capital Projects) represents budget and expenditures dedicated to the Facilities program.[4]

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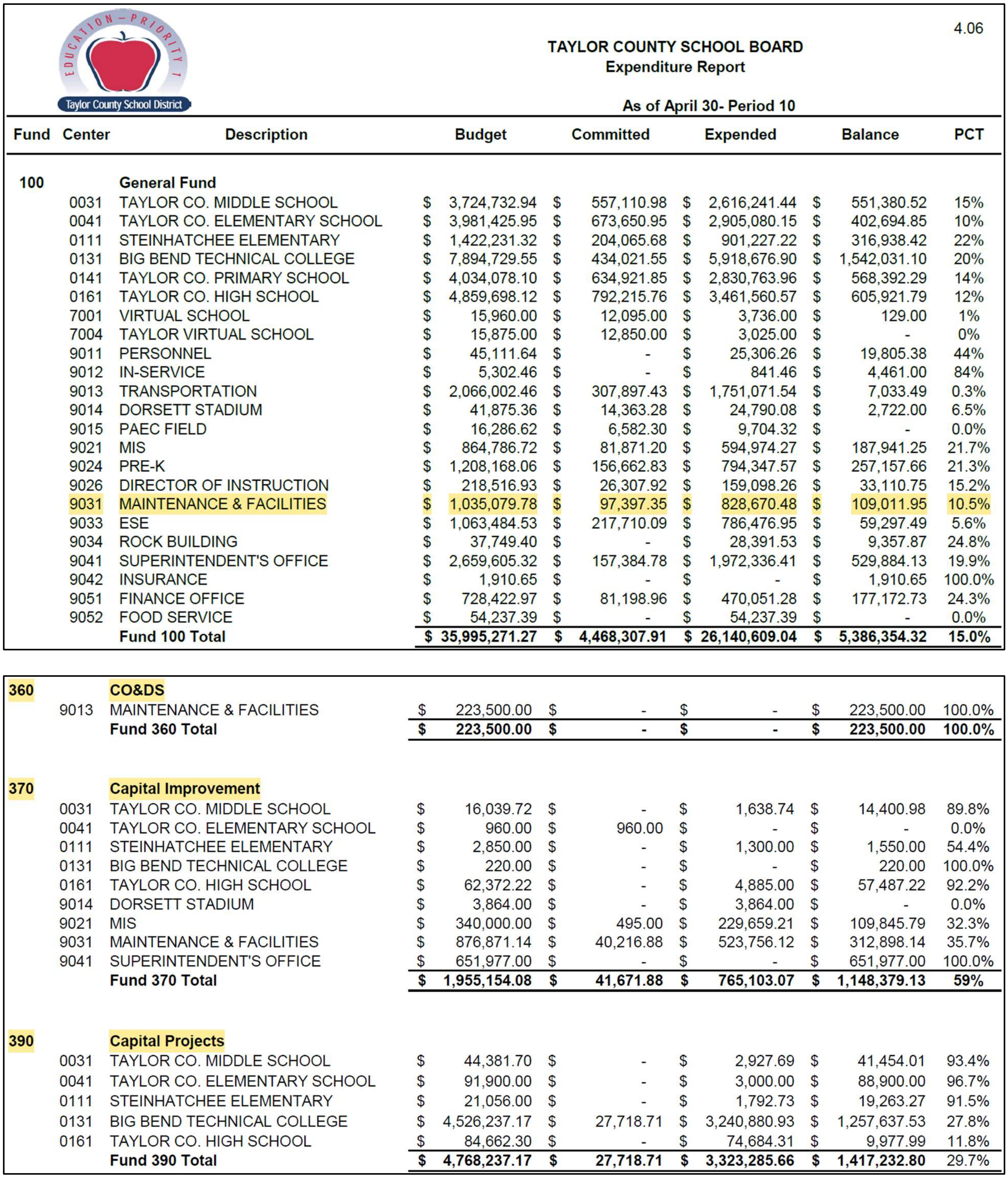
[4] CO&DS stands for "Capital Outlay & Debt Service"

### Exhibit 1-3: TCSD Monthly Financial Reports for April 2026



4.06

**TAYLOR COUNTY SCHOOL BOARD**
**Expenditure Report**

**As of April 30- Period 10**

| Fund | Center | Description | Budget | Committed | Expended | Balance | PCT |
|---|---|---|---|---|---|---|---|
| **100** | | **General Fund** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 3,724,732.94 | $ 557,110.98 | $ 2,616,241.44 | $ 551,380.52 | 15% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 3,981,425.95 | $ 673,650.95 | $ 2,905,080.15 | $ 402,694.85 | 10% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 1,422,231.32 | $ 204,065.68 | $ 901,227.22 | $ 316,938.42 | 22% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 7,894,729.55 | $ 434,021.55 | $ 5,918,676.90 | $ 1,542,031.10 | 20% |
| | 0141 | TAYLOR CO. PRIMARY SCHOOL | $ 4,034,078.10 | $ 634,921.85 | $ 2,830,763.96 | $ 568,392.29 | 14% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 4,859,698.12 | $ 792,215.76 | $ 3,461,560.57 | $ 605,921.79 | 12% |
| | 7001 | VIRTUAL SCHOOL | $ 15,960.00 | $ 12,095.00 | $ 3,736.00 | $ 129.00 | 1% |
| | 7004 | TAYLOR VIRTUAL SCHOOL | $ 15,875.00 | $ 12,850.00 | $ 3,025.00 | $ - | 0% |
| | 9011 | PERSONNEL | $ 45,111.64 | $ - | $ 25,306.26 | $ 19,805.38 | 44% |
| | 9012 | IN-SERVICE | $ 5,302.46 | $ - | $ 841.46 | $ 4,461.00 | 84% |
| | 9013 | TRANSPORTATION | $ 2,066,002.46 | $ 307,897.43 | $ 1,751,071.54 | $ 7,033.49 | 0.3% |
| | 9014 | DORSETT STADIUM | $ 41,875.36 | $ 14,363.28 | $ 24,790.08 | $ 2,722.00 | 6.5% |
| | 9015 | PAEC FIELD | $ 16,286.62 | $ 6,582.30 | $ 9,704.32 | $ - | 0.0% |
| | 9021 | MIS | $ 864,786.72 | $ 81,871.20 | $ 594,974.27 | $ 187,941.25 | 21.7% |
| | 9024 | PRE-K | $ 1,208,168.06 | $ 156,662.83 | $ 794,347.57 | $ 257,157.66 | 21.3% |
| | 9026 | DIRECTOR OF INSTRUCTION | $ 218,516.93 | $ 26,307.92 | $ 159,098.26 | $ 33,110.75 | 15.2% |
| | 9031 | MAINTENANCE & FACILITIES | $ 1,035,079.78 | $ 97,397.35 | $ 828,670.48 | $ 109,011.95 | 10.5% |
| | 9033 | ESE | $ 1,063,484.53 | $ 217,710.09 | $ 786,476.95 | $ 59,297.49 | 5.6% |
| | 9034 | ROCK BUILDING | $ 37,749.40 | $ - | $ 28,391.53 | $ 9,357.87 | 24.8% |
| | 9041 | SUPERINTENDENT'S OFFICE | $ 2,659,605.32 | $ 157,384.78 | $ 1,972,336.41 | $ 529,884.13 | 19.9% |
| | 9042 | INSURANCE | $ 1,910.65 | $ - | $ - | $ 1,910.65 | 100.0% |
| | 9051 | FINANCE OFFICE | $ 728,422.97 | $ 81,198.96 | $ 470,051.28 | $ 177,172.73 | 24.3% |
| | 9052 | FOOD SERVICE | $ 54,237.39 | $ - | $ 54,237.39 | $ - | 0.0% |
| | | **Fund 100 Total** | **$ 35,995,271.27** | **$ 4,468,307.91** | **$ 26,140,609.04** | **$ 5,386,354.32** | **15.0%** |
| **360** | | **CO&DS** | | | | | |
| | 9013 | MAINTENANCE & FACILITIES | $ 223,500.00 | $ - | $ - | $ 223,500.00 | 100.0% |
| | | **Fund 360 Total** | **$ 223,500.00** | **$ -** | **$ -** | **$ 223,500.00** | **100.0%** |
| **370** | | **Capital Improvement** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 16,039.72 | $ - | $ 1,638.74 | $ 14,400.98 | 89.8% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 960.00 | $ 960.00 | $ - | $ - | 0.0% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 2,850.00 | $ - | $ 1,300.00 | $ 1,550.00 | 54.4% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 220.00 | $ - | $ - | $ 220.00 | 100.0% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 62,372.22 | $ - | $ 4,885.00 | $ 57,487.22 | 92.2% |
| | 9014 | DORSETT STADIUM | $ 3,864.00 | $ - | $ 3,864.00 | $ - | 0.0% |
| | 9021 | MIS | $ 340,000.00 | $ 495.00 | $ 229,659.21 | $ 109,845.79 | 32.3% |
| | 9031 | MAINTENANCE & FACILITIES | $ 876,871.14 | $ 40,216.88 | $ 523,756.12 | $ 312,898.14 | 35.7% |
| | 9041 | SUPERINTENDENT'S OFFICE | $ 651,977.00 | $ - | $ - | $ 651,977.00 | 100.0% |
| | | **Fund 370 Total** | **$ 1,955,154.08** | **$ 41,671.88** | **$ 765,103.07** | **$ 1,148,379.13** | **59%** |
| **390** | | **Capital Projects** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 44,381.70 | $ - | $ 2,927.69 | $ 41,454.01 | 93.4% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 91,900.00 | $ - | $ 3,000.00 | $ 88,900.00 | 96.7% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 21,056.00 | $ - | $ 1,792.73 | $ 19,263.27 | 91.5% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 4,526,237.17 | $ 27,718.71 | $ 3,240,880.93 | $ 1,257,637.53 | 27.8% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 84,662.30 | $ - | $ 74,684.31 | $ 9,977.99 | 11.8% |
| | | **Fund 390 Total** | **$ 4,768,237.17** | **$ 27,718.71** | **$ 3,323,285.66** | **$ 1,417,232.80** | 29.7% |

*Source: Taylor County School Board Monthly Financial Reports for Month Ending April 2026 (emphasis added)*

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. The program uses work orders to track maintenance requests and actions, though it does not export reports from the system, or develop reports outside of the system, which show trends in and performance on work orders. In interviews with M&J, the Facilities and Maintenance Coordinator asserted that the version of the work order system used (SchoolDude) has limited tracking and reporting capabilities.

**Recommendation:** The Facilities and 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 District maintains an ongoing contractual partnership with the Taylor County Sheriff's Office ("Sheriff" or "Sheriff's Office") to provide campus security through a School Resource Deputy ("SRD") located at each school and a District-wide School Safety Specialist (also referred to as the SRD Unit Supervisor), who collectively comprise the Sheriff's SRD Unit. The agreement, which both parties have renewed (and updated, as necessary) annually since 2019, establishes a series of reporting, notification, and record-keeping requirements for the Sheriff's Office and the SRD Unit, as required by s. 1006.07, *Florida* Statutes, and the Marjory Stoneman Douglas High School Public Safety Act.[5] The reporting, notification, and record-keeping requirements agreed to in the annual School Resource Deputy Program Agreement include:

- <u>Annual Reporting</u>: The Sheriff is required to produce an Annual Report of Services and Criminal Incidents concerning any school-related functions.
- <u>Daily Records</u>: The School Safety Specialist is required to maintain detailed and accurate daily records of the SRD program, including campus assignments, after-school assignments, drills, and notable events.
- <u>Mandatory 48-Hour Notifications</u>: The Sheriff is required to notify the Superintendent or their designee in writing within 48 hours if an SRD discharges their firearm (except for training purposes) or is disciplined for misconduct, dismissed from their duties, or reassigned/moved to another location due to an incident.
- <u>Law Enforcement Action Notifications</u>: SRDs are required to notify the respective school principal as soon as possible after taking law enforcement action (e.g., intercepting intruders) and, when practicable, before requesting additional law enforcement assistance on campus.
- <u>Expulsion Case Reporting</u>: The Sheriff's Office is required to provide case information or testimony to the Superintendent in the event of a contested student expulsion.[6]

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[5] Ch. 2018-3, *Laws of Florida*

[6] The Superintendent or their designee must submit a public records request pursuant to Ch. 119, *Florida Statutes*. In the event of a pending criminal case, the State Attorney or their designee must first approve the release of case information.

M&J was unable to verify whether these reporting, notification, and record-keeping requirements have been met. In interviews with M&J, the School Safety Specialist stated that the SRD Unit conducts regular risk assessments at each of the District's facilities and provides occasional reports to the Superintendent and School Board, as requested. The School Safety Specialist stated that after-action reports are developed for incident responses but expressed a lack of certainty as to what the District does with the after-action reports. Otherwise, the program does not develop and issue internal management reports that monitor program performance.

On an annual basis, the District is required per ss. 1006,07(6), 1006.1493, and 1011.62(15), *Florida Statutes*, to submit to the Florida Office of Safe Schools ("OSS") a School Security Risk Assessment ("SSRA") for each public school and a District Best Practices Assessment ("DBPA") evaluating system-wide safety procedures and compliance. The SSRAs and DBPA are submitted through OSS' Florida Safe Schools Assessment Tool ("FSSAT"). Sections 119.071(3)(a) and 281.301, *Florida Statutes*, exempt the security information contained in FSSAT from public records requirements, so the District could not provide M&J copies of SSRAs and DBPAs to confirm submission, but program staff and School Board meeting records indicated that the District meets its statutory reporting requirements each year.

The District's Finance Department develops Monthly Financial Reports, which it submits to management and the School Board. The Monthly Financial Reports include a check register, purchasing card spend report, expenditure report, revenue report, budget transfer report, and overtime report. However, none of the budget categories are immediately identifiable as related to the School Safety and Security program, indicating that the District does not provide clear overall or in-depth financial reporting for the program.

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

**Recommendation:** The Sheriff's Office, School Board, SRD Unit Supervisor, and other District management should collaboratively review the reporting requirements in the School Resource Deputy Program Agreement to determine whether the requirements are being met and/or if the requirements should be adjusted to better provide all relevant parties with regular, comprehensive program performance and cost information.

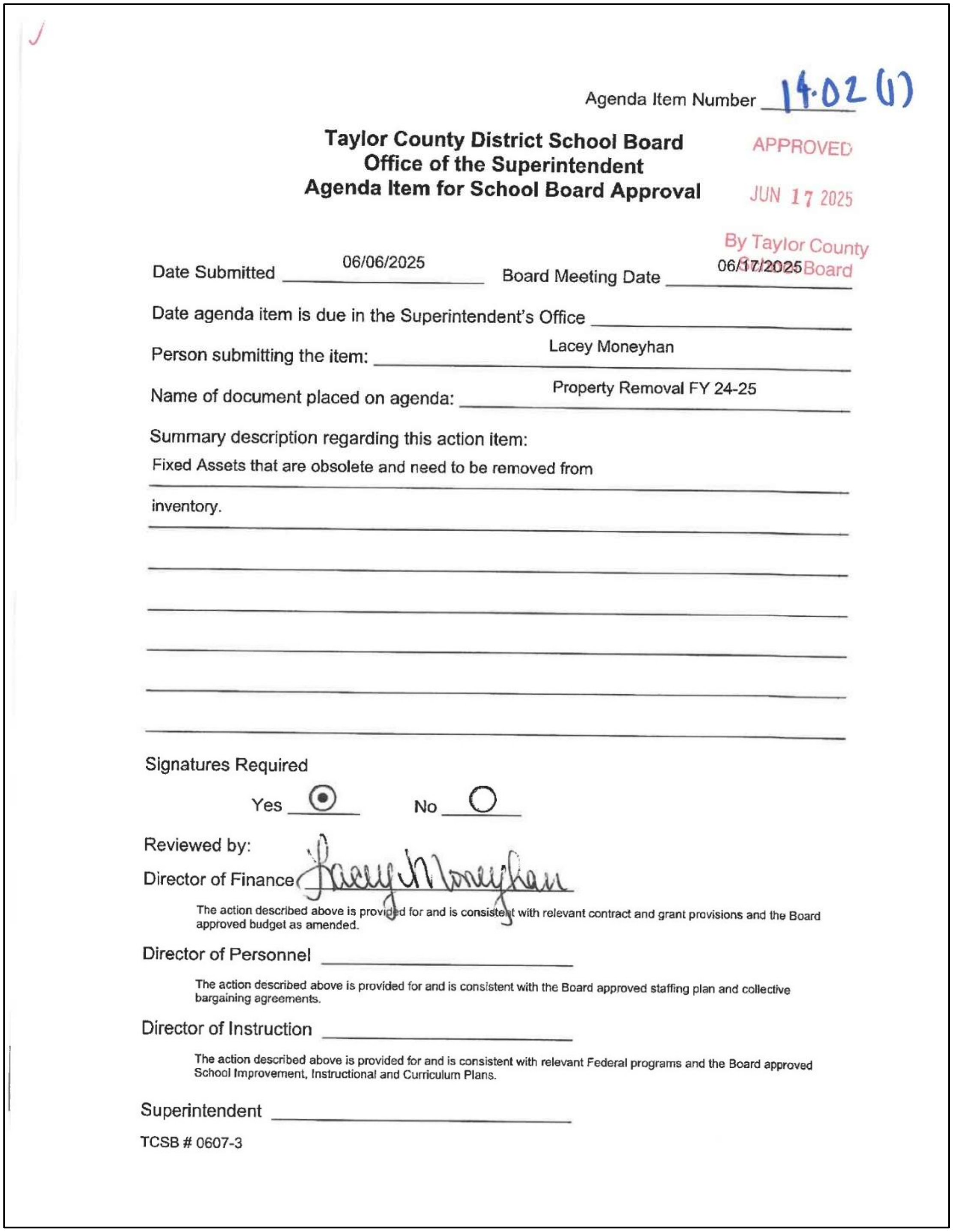
**Conclusion: Partially Meets**

## Technology

The District's Technology program uses a set of both internal and outsourced resources, each with distinct responsibilities. The program's District-employed staff provide the primary on-site delivery of services, directly interfacing with District- and school-level management as needed to provide ad hoc verbal reporting on program performance. While program staff do not develop and submit regular standardized management reports that provide information relevant to monitoring program performance, the District's Technology Department and Finance Department routinely submit

District Inventory Removal Requests to the School Board. Along with the individual asset tag numbers and descriptions, program staff include a justification for removal in the School Board meeting agenda items requesting approval for these disposition of equipment requests. **Exhibit 1-4** provides an example Disposition of Surplus and Unserviceable Property agenda item and associated District Inventory Removal Request.

***Exhibit 1-4: Disposition of Property Request***



Agenda Item Number 14.02 (1)

**Taylor County District School Board**
**Office of the Superintendent**
**Agenda Item for School Board Approval**

APPROVED
JUN 17 2025
By Taylor County School Board

Date Submitted 06/06/2025 Board Meeting Date 06/17/2025

Date agenda item is due in the Superintendent's Office ______

Person submitting the item: Lacey Moneyhan

Name of document placed on agenda: Property Removal FY 24-25

Summary description regarding this action item:
Fixed Assets that are obsolete and need to be removed from inventory.

Signatures Required

Yes ● No ○

Reviewed by:

Director of Finance Lacey Moneyhan

The action described above is provided for and is consistent with relevant contract and grant provisions and the Board approved budget as amended.

Director of Personnel ______

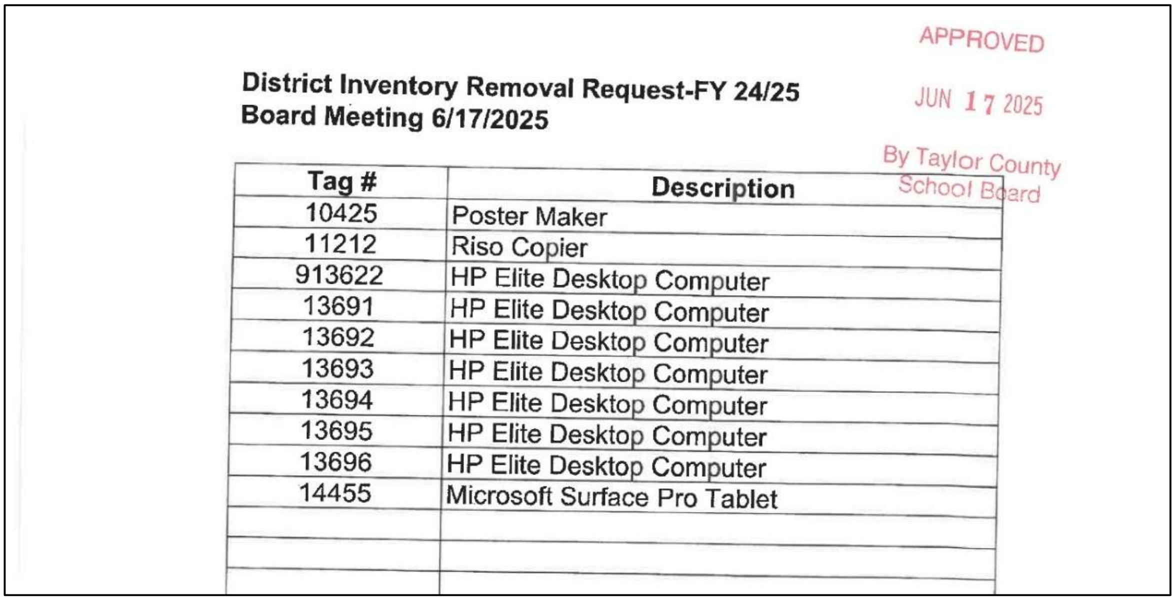
The action described above is provided for and is consistent with the Board approved staffing plan and collective bargaining agreements.

Director of Instruction ______

The action described above is provided for and is consistent with relevant Federal programs and the Board approved School Improvement, Instructional and Curriculum Plans.

Superintendent ______

TCSB # 0607-3



APPROVED
JUN 17 2025
By Taylor County School Board

**District Inventory Removal Request-FY 24/25**
**Board Meeting 6/17/2025**

| Tag # | Description |
|---|---|
| 10425 | Poster Maker |
| 11212 | Riso Copier |
| 913622 | HP Elite Desktop Computer |
| 13691 | HP Elite Desktop Computer |
| 13692 | HP Elite Desktop Computer |
| 13693 | HP Elite Desktop Computer |
| 13694 | HP Elite Desktop Computer |
| 13695 | HP Elite Desktop Computer |
| 13696 | HP Elite Desktop Computer |
| 14455 | Microsoft Surface Pro Tablet |
| | |
| | |
| | |

*Source: TCSD School Board Meeting Minutes, June 17, 2025*

While these disposition requests indicate an aspect of program performance, they are not comprehensive management reports that can provide information on overall program performance and cost. In interviews with M&J, one of the Computer Technicians stated that the Technology Department uses a work order system, SolarWinds, to track and assign technology-related support requests. The program does not use the system to regularly develop and export reports or dashboards that can be used by District management to evaluate program performance.

The District contracts with EagleTree Technologies to provide information technology and maintenance services, including providing support through a Managed HelpDesk. The contract with EagleTree Technologies states that "TCSB will inform their [sic] employees that utilization of the HelpDesk for communication with ETT is the preferred method of TCSB employees. The HelpDesk is utilized as a report generator of monthly items for collection."[7] While each iteration of the service contract between the District and EagleTree Technologies includes this statement, School Board meeting records did not include reports generated relevant to HelpDesk performance or trends.

The District's Finance Department develops Monthly Financial Report, which it submits to management and the Taylor County School Board ("School Board"). The Monthly Financial Reports include a check register, purchasing card spend report, expenditure report, revenue report, budget transfer report, and overtime report. Collectively, these reports can identify individual financial activities related to the program and overall program financial positioning, as demonstrated by **Exhibit 1-5** and **Exhibit 1-6** respectively. The highlighted expenditures in the first exhibit (e.g., ABS Technology Solutions) and budget categories in the second (e.g., MIS) represent budget and expenditures dedicated to the Technology program.[8]

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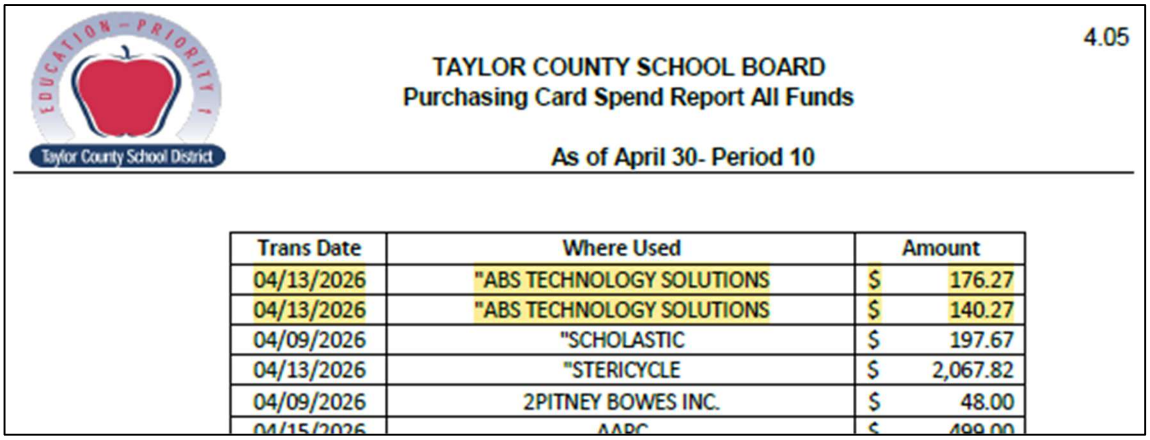
[7] The service contract uses the abbreviations TCSB for "Taylor County School Board" and ETT for "EagleTree Technologies."

[8] MIS stands for "Management Information Systems"

### *Exhibit 1-5: April 2026 Sample TCSD Technology Purchases*



4.05

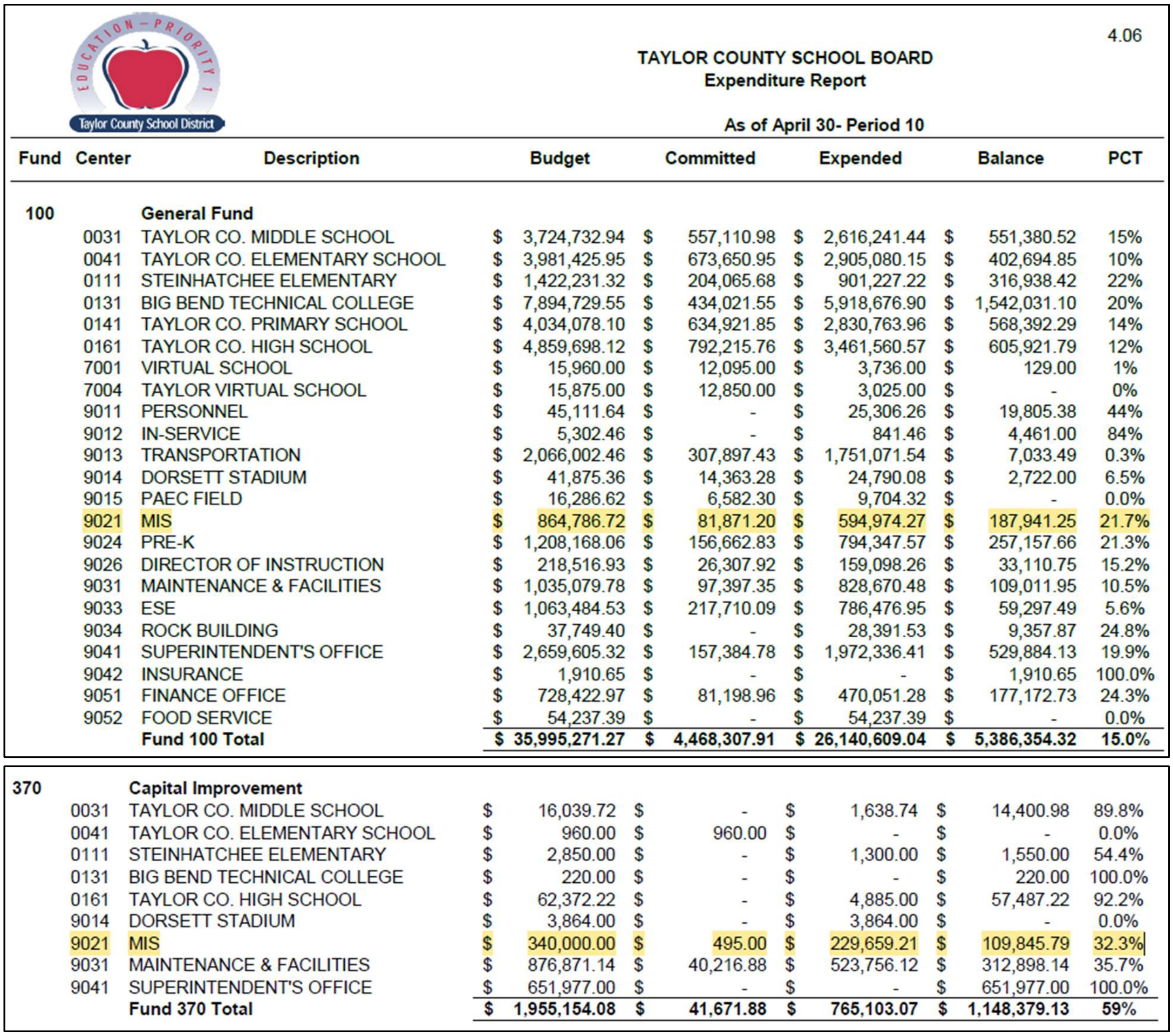
**TAYLOR COUNTY SCHOOL BOARD**
**Purchasing Card Spend Report All Funds**

**As of April 30- Period 10**

| Trans Date | Where Used | Amount |
|---|---|---|
| 04/13/2026 | "ABS TECHNOLOGY SOLUTIONS | $ 176.27 |
| 04/13/2026 | "ABS TECHNOLOGY SOLUTIONS | $ 140.27 |
| 04/09/2026 | "SCHOLASTIC | $ 197.67 |
| 04/13/2026 | "STERICYCLE | $ 2,067.82 |
| 04/09/2026 | 2PITNEY BOWES INC. | $ 48.00 |
| 04/15/2026 | AARC | $ 499.00 |

*Source: Taylor County School Board Monthly Financial Reports for Month Ending April 2026 (emphasis added)*

### *Exhibit 1-6: TCSD Monthly Financial Reports for April 2026*



4.06

**TAYLOR COUNTY SCHOOL BOARD**
**Expenditure Report**

**As of April 30- Period 10**

| Fund | Center | Description | Budget | Committed | Expended | Balance | PCT |
|---|---|---|---|---|---|---|---|
| **100** | | **General Fund** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 3,724,732.94 | $ 557,110.98 | $ 2,616,241.44 | $ 551,380.52 | 15% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 3,981,425.95 | $ 673,650.95 | $ 2,905,080.15 | $ 402,694.85 | 10% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 1,422,231.32 | $ 204,065.68 | $ 901,227.22 | $ 316,938.42 | 22% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 7,894,729.55 | $ 434,021.55 | $ 5,918,676.90 | $ 1,542,031.10 | 20% |
| | 0141 | TAYLOR CO. PRIMARY SCHOOL | $ 4,034,078.10 | $ 634,921.85 | $ 2,830,763.96 | $ 568,392.29 | 14% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 4,859,698.12 | $ 792,215.76 | $ 3,461,560.57 | $ 605,921.79 | 12% |
| | 7001 | VIRTUAL SCHOOL | $ 15,960.00 | $ 12,095.00 | $ 3,736.00 | $ 129.00 | 1% |
| | 7004 | TAYLOR VIRTUAL SCHOOL | $ 15,875.00 | $ 12,850.00 | $ 3,025.00 | $ - | 0% |
| | 9011 | PERSONNEL | $ 45,111.64 | $ - | $ 25,306.26 | $ 19,805.38 | 44% |
| | 9012 | IN-SERVICE | $ 5,302.46 | $ - | $ 841.46 | $ 4,461.00 | 84% |
| | 9013 | TRANSPORTATION | $ 2,066,002.46 | $ 307,897.43 | $ 1,751,071.54 | $ 7,033.49 | 0.3% |
| | 9014 | DORSETT STADIUM | $ 41,875.36 | $ 14,363.28 | $ 24,790.08 | $ 2,722.00 | 6.5% |
| | 9015 | PAEC FIELD | $ 16,286.62 | $ 6,582.30 | $ 9,704.32 | $ - | 0.0% |
| | 9021 | MIS | $ 864,786.72 | $ 81,871.20 | $ 594,974.27 | $ 187,941.25 | 21.7% |
| | 9024 | PRE-K | $ 1,208,168.06 | $ 156,662.83 | $ 794,347.57 | $ 257,157.66 | 21.3% |
| | 9026 | DIRECTOR OF INSTRUCTION | $ 218,516.93 | $ 26,307.92 | $ 159,098.26 | $ 33,110.75 | 15.2% |
| | 9031 | MAINTENANCE & FACILITIES | $ 1,035,079.78 | $ 97,397.35 | $ 828,670.48 | $ 109,011.95 | 10.5% |
| | 9033 | ESE | $ 1,063,484.53 | $ 217,710.09 | $ 786,476.95 | $ 59,297.49 | 5.6% |
| | 9034 | ROCK BUILDING | $ 37,749.40 | $ - | $ 28,391.53 | $ 9,357.87 | 24.8% |
| | 9041 | SUPERINTENDENT'S OFFICE | $ 2,659,605.32 | $ 157,384.78 | $ 1,972,336.41 | $ 529,884.13 | 19.9% |
| | 9042 | INSURANCE | $ 1,910.65 | $ - | $ - | $ 1,910.65 | 100.0% |
| | 9051 | FINANCE OFFICE | $ 728,422.97 | $ 81,198.96 | $ 470,051.28 | $ 177,172.73 | 24.3% |
| | 9052 | FOOD SERVICE | $ 54,237.39 | $ - | $ 54,237.39 | $ - | 0.0% |
| | | **Fund 100 Total** | **$ 35,995,271.27** | **$ 4,468,307.91** | **$ 26,140,609.04** | **$ 5,386,354.32** | **15.0%** |
| **370** | | **Capital Improvement** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 16,039.72 | $ - | $ 1,638.74 | $ 14,400.98 | 89.8% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 960.00 | $ 960.00 | $ - | $ - | 0.0% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 2,850.00 | $ - | $ 1,300.00 | $ 1,550.00 | 54.4% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 220.00 | $ - | $ - | $ 220.00 | 100.0% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 62,372.22 | $ - | $ 4,885.00 | $ 57,487.22 | 92.2% |
| | 9014 | DORSETT STADIUM | $ 3,864.00 | $ - | $ 3,864.00 | $ - | 0.0% |
| | 9021 | MIS | $ 340,000.00 | $ 495.00 | $ 229,659.21 | $ 109,845.79 | 32.3% |
| | 9031 | MAINTENANCE & FACILITIES | $ 876,871.14 | $ 40,216.88 | $ 523,756.12 | $ 312,898.14 | 35.7% |
| | 9041 | SUPERINTENDENT'S OFFICE | $ 651,977.00 | $ - | $ - | $ 651,977.00 | 100.0% |
| | | **Fund 370 Total** | **$ 1,955,154.08** | **$ 41,671.88** | **$ 765,103.07** | **$ 1,148,379.13** | **59%** |

*Source: Taylor County School Board Monthly Financial Reports for Month Ending April 2026 (emphasis added)*

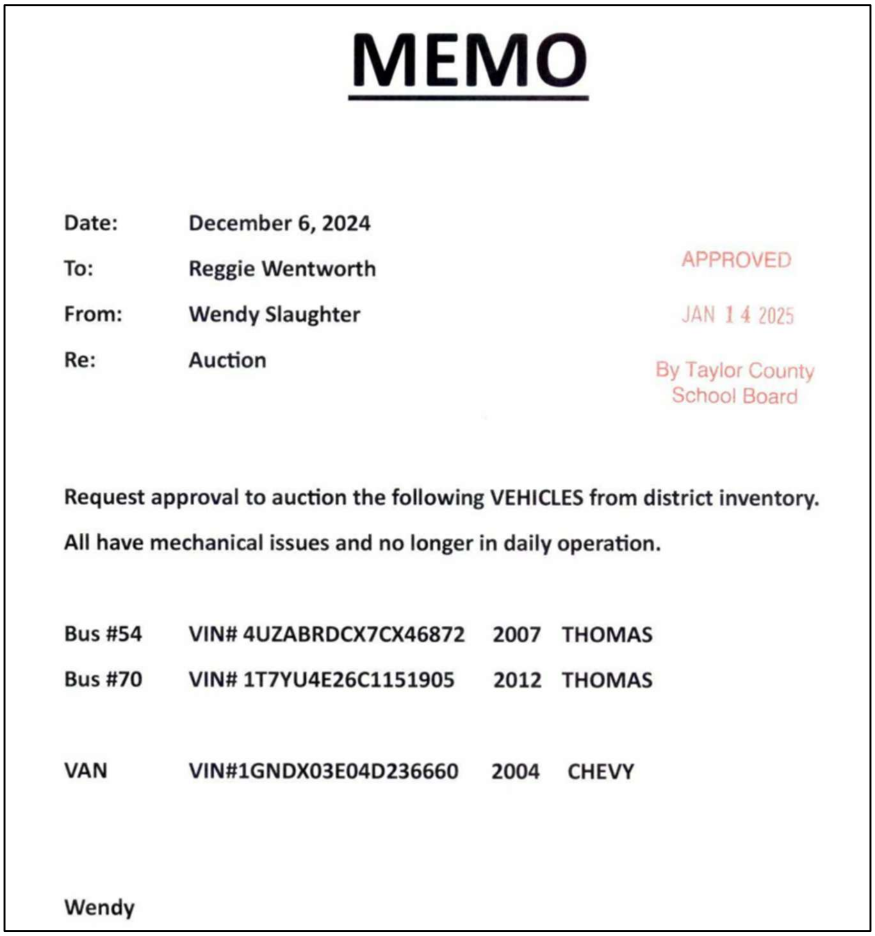
**Recommendation:** The Technology Department should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis. The Technology Department can consider including outsourced services performance information discretely or combined into overall program performance data.

**Conclusion: Partially Meets**

## Transportation

Transportation program staff do not develop and submit regular standardized management reports that provide information relevant to monitoring program performance. However, the District's Transportation Department and Finance Department routinely submit memoranda to the School Board requesting disposition of unserviceable property, including vehicles and equipment. Along with the individual asset tag numbers and descriptions, program staff include a justification for removal in the School Board meeting agenda items requesting approval for these disposition of property requests. **Exhibit 1-7** and **Exhibit 1-8** provide examples memoranda requesting the disposition of vehicles and equipment.

***Exhibit 1-7: Disposition of Vehicles Memo***



**MEMO**

**Date:** December 6, 2024
**To:** Reggie Wentworth
**From:** Wendy Slaughter
**Re:** Auction

APPROVED
JAN 14 2025
By Taylor County
School Board

Request approval to auction the following VEHICLES from district inventory.

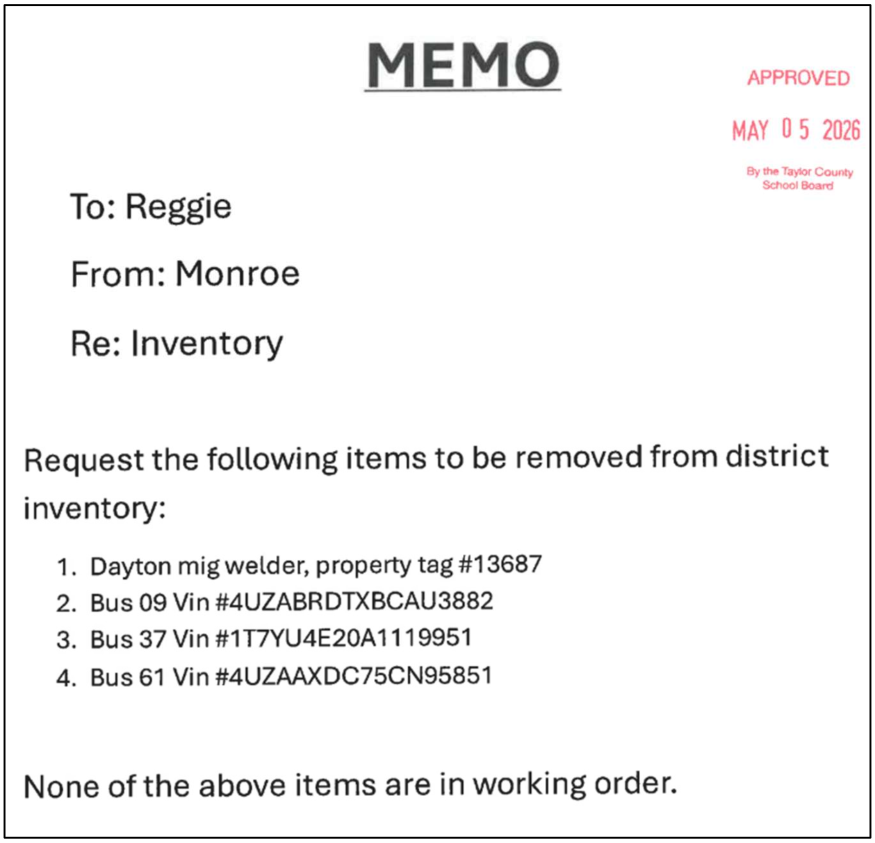
All have mechanical issues and no longer in daily operation.

| | | | |
|---|---|---|---|
| Bus #54 | VIN# 4UZABRDCX7CX46872 | 2007 | THOMAS |
| Bus #70 | VIN# 1T7YU4E26C1151905 | 2012 | THOMAS |
| VAN | VIN#1GNDX03E04D236660 | 2004 | CHEVY |

Wendy

*Source: TCSD School Board Meeting Minutes, January 14, 2025*

***Exhibit 1-8: Disposition of Vehicles and Equipment Memo***



MEMO

APPROVED
MAY 0 5 2026
By the Taylor County School Board

To: Reggie

From: Monroe

Re: Inventory

Request the following items to be removed from district inventory:

1. Dayton mig welder, property tag #13687
2. Bus 09 Vin #4UZABRDTXBCAU3882
3. Bus 37 Vin #1T7YU4E20A1119951
4. Bus 61 Vin #4UZAAXDC75CN95851

None of the above items are in working order.

*Source: TCSD School Board Meeting Minutes, May 5, 2026*

While these disposition requests indicate an aspect of program performance, they are not comprehensive management reports that can provide information on overall program performance and cost. In interviews with M&J, the Transportation Shop Manager stated that the Transportation Department recently implemented a fleet management system, Servicefinder, that provides the program with additional capabilities for inventory tracking, maintenance trend analysis, and remote work order submission. The program does not use the system to regularly develop and export reports or dashboards that are presented to District management and the School Board to evaluate ongoing program performance.

M&J's review of School Board meeting minutes identified that the Transportation Department also implemented a service contract with Safe Fleet in 2023 that provided access to a variety of monitoring and reporting tools. The District installed GPS tracking devices on the District's buses and white fleet (eight vans, six maintenance trucks, and two food service box trucks) that connected to the Safe Fleet vMax Live Plus fleet tracking and live video streaming service.[9] The Safe Fleet vMax Live Plus platform provides robust reporting, mapping, and analytics capabilities, ranging from fleet performance, vehicle telematics, and incident reporting to system health reports for cameras, digital

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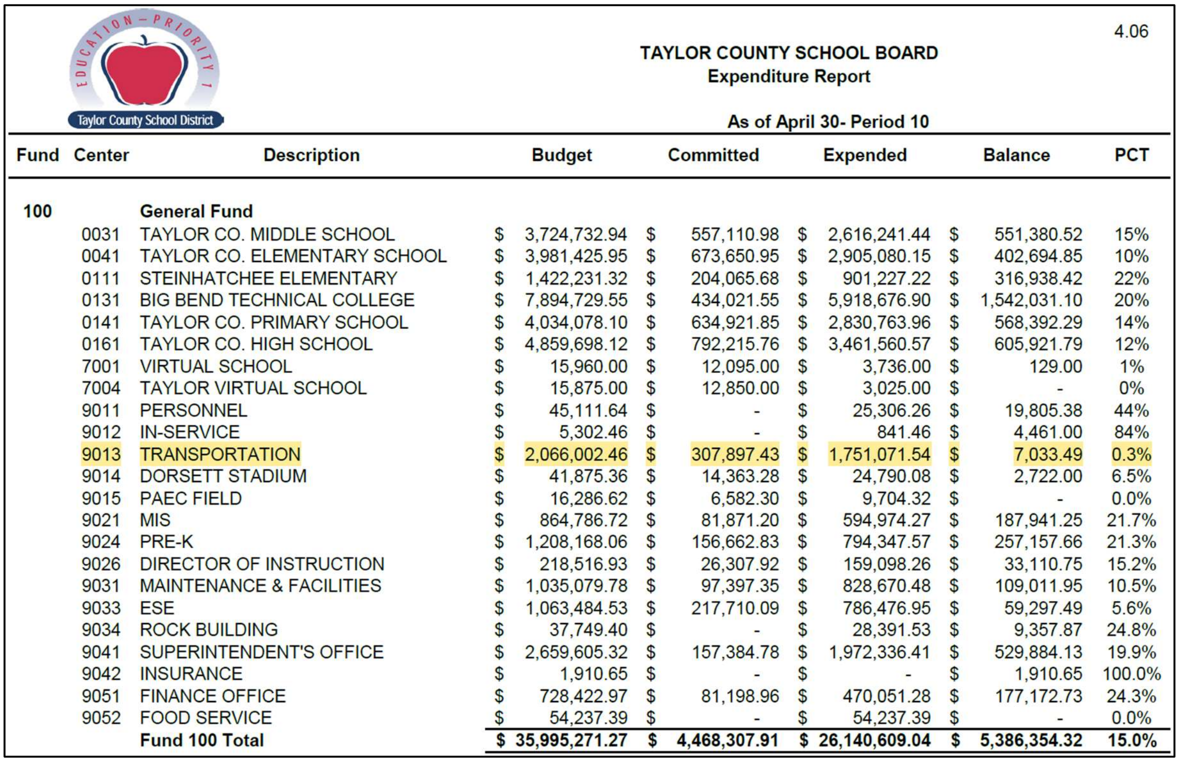
[9] Safe Fleet vMax Live was previously called SEON vMax Live Plus. Various program records reference "SEON" or "SEON by Safe Fleet" cameras and resources, even though SEON was acquired by Safe Fleet in 2014, due to the name recognition and trust within the school and transit bus management industry.

video recorders, and vehicle maintenance. Similar to Servicefinder, the Transportation program does not use the system to regularly develop and export reports or dashboards that are presented to District management and the School Board to evaluate ongoing program performance.

The District's Finance Department develops Monthly Financial Report, which it submits to management and the Taylor County School Board ("School Board"). The Monthly Financial Reports include a check register, purchasing card spend report, expenditure report, revenue report, budget transfer report, and overtime report. Collectively, these reports can identify individual financial activities related to the program, as well as overall program financial positioning, as demonstrated by **Exhibit 1-9**. The highlighted budget category, Transportation, represents budget and expenditures dedicated to the Transportation program.

***Exhibit 1-9: TCSD Monthly Financial Reports for April 2026***



EDUCATION – PRIORITY 1

Taylor County School District

4.06

**TAYLOR COUNTY SCHOOL BOARD**

**Expenditure Report**

**As of April 30- Period 10**

| Fund | Center | Description | Budget | Committed | Expended | Balance | PCT |
|---|---|---|---|---|---|---|---|
| **100** | | **General Fund** | | | | | |
| | 0031 | TAYLOR CO. MIDDLE SCHOOL | $ 3,724,732.94 | $ 557,110.98 | $ 2,616,241.44 | $ 551,380.52 | 15% |
| | 0041 | TAYLOR CO. ELEMENTARY SCHOOL | $ 3,981,425.95 | $ 673,650.95 | $ 2,905,080.15 | $ 402,694.85 | 10% |
| | 0111 | STEINHATCHEE ELEMENTARY | $ 1,422,231.32 | $ 204,065.68 | $ 901,227.22 | $ 316,938.42 | 22% |
| | 0131 | BIG BEND TECHNICAL COLLEGE | $ 7,894,729.55 | $ 434,021.55 | $ 5,918,676.90 | $ 1,542,031.10 | 20% |
| | 0141 | TAYLOR CO. PRIMARY SCHOOL | $ 4,034,078.10 | $ 634,921.85 | $ 2,830,763.96 | $ 568,392.29 | 14% |
| | 0161 | TAYLOR CO. HIGH SCHOOL | $ 4,859,698.12 | $ 792,215.76 | $ 3,461,560.57 | $ 605,921.79 | 12% |
| | 7001 | VIRTUAL SCHOOL | $ 15,960.00 | $ 12,095.00 | $ 3,736.00 | $ 129.00 | 1% |
| | 7004 | TAYLOR VIRTUAL SCHOOL | $ 15,875.00 | $ 12,850.00 | $ 3,025.00 | $ - | 0% |
| | 9011 | PERSONNEL | $ 45,111.64 | $ - | $ 25,306.26 | $ 19,805.38 | 44% |
| | 9012 | IN-SERVICE | $ 5,302.46 | $ - | $ 841.46 | $ 4,461.00 | 84% |
| | 9013 | TRANSPORTATION | $ 2,066,002.46 | $ 307,897.43 | $ 1,751,071.54 | $ 7,033.49 | 0.3% |
| | 9014 | DORSETT STADIUM | $ 41,875.36 | $ 14,363.28 | $ 24,790.08 | $ 2,722.00 | 6.5% |
| | 9015 | PAEC FIELD | $ 16,286.62 | $ 6,582.30 | $ 9,704.32 | $ - | 0.0% |
| | 9021 | MIS | $ 864,786.72 | $ 81,871.20 | $ 594,974.27 | $ 187,941.25 | 21.7% |
| | 9024 | PRE-K | $ 1,208,168.06 | $ 156,662.83 | $ 794,347.57 | $ 257,157.66 | 21.3% |
| | 9026 | DIRECTOR OF INSTRUCTION | $ 218,516.93 | $ 26,307.92 | $ 159,098.26 | $ 33,110.75 | 15.2% |
| | 9031 | MAINTENANCE & FACILITIES | $ 1,035,079.78 | $ 97,397.35 | $ 828,670.48 | $ 109,011.95 | 10.5% |
| | 9033 | ESE | $ 1,063,484.53 | $ 217,710.09 | $ 786,476.95 | $ 59,297.49 | 5.6% |
| | 9034 | ROCK BUILDING | $ 37,749.40 | $ - | $ 28,391.53 | $ 9,357.87 | 24.8% |
| | 9041 | SUPERINTENDENT'S OFFICE | $ 2,659,605.32 | $ 157,384.78 | $ 1,972,336.41 | $ 529,884.13 | 19.9% |
| | 9042 | INSURANCE | $ 1,910.65 | $ - | $ - | $ 1,910.65 | 100.0% |
| | 9051 | FINANCE OFFICE | $ 728,422.97 | $ 81,198.96 | $ 470,051.28 | $ 177,172.73 | 24.3% |
| | 9052 | FOOD SERVICE | $ 54,237.39 | $ - | $ 54,237.39 | $ - | 0.0% |
| | | **Fund 100 Total** | **$ 35,995,271.27** | **$ 4,468,307.91** | **$ 26,140,609.04** | **$ 5,386,354.32** | **15.0%** |

*Source: Taylor County School Board Monthly Financial Reports for Month Ending April 2026 (emphasis added)*

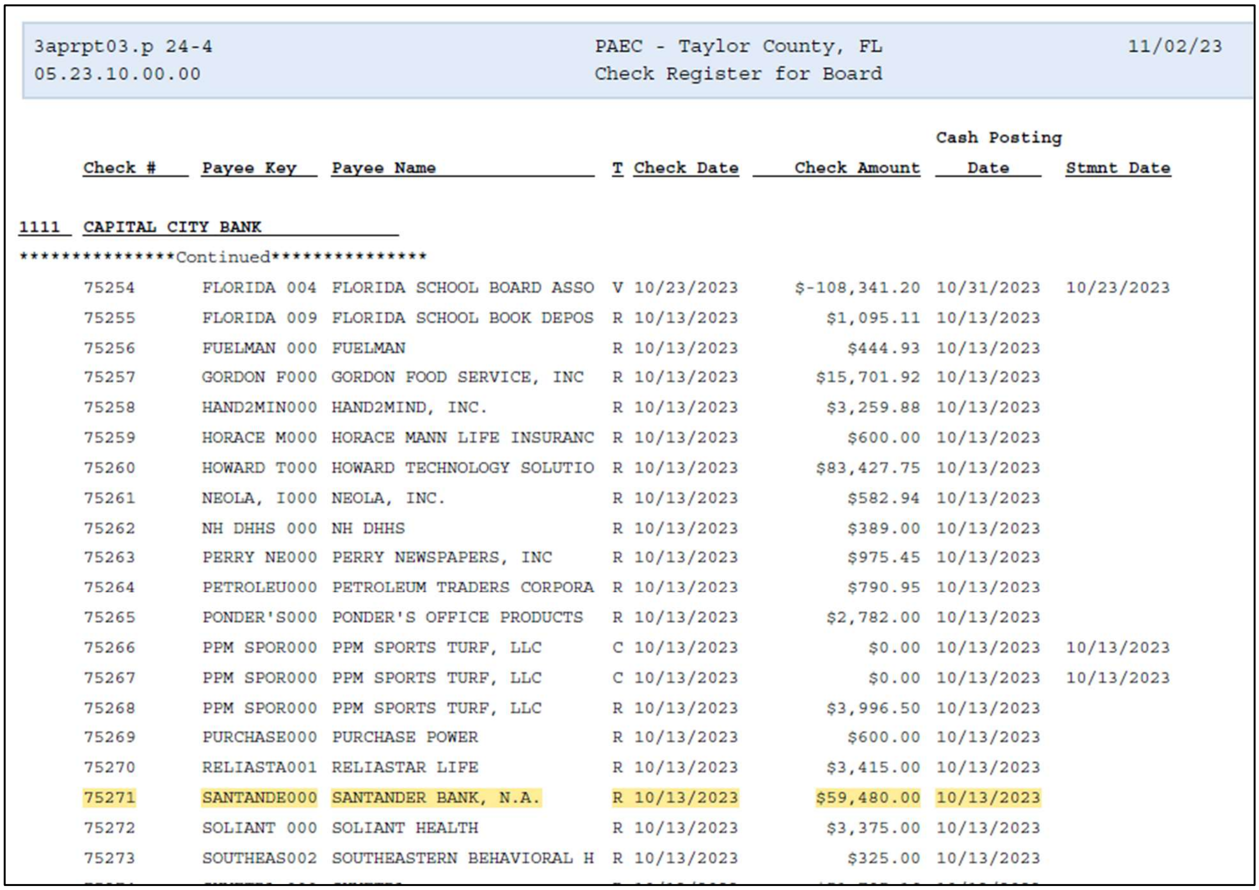
**Recommendation:** The Transportation Department should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

**Conclusion: Partially Meets**

## Debt Servicing

The Finance Department is responsible for managing the Debt Servicing function. The Finance Department develops Monthly Financial Report, which it submits to management and the Taylor County School Board ("School Board"). The Monthly Financial Reports include a check register, purchasing card spend report, expenditure report, revenue report, budget transfer report, and overtime report. While neither the Monthly Financial Reports nor standalone management reports specifically address the District's Debt Servicing function, the Monthly Financial Reports include individual payments and repayments in the expenditure reports. For example, the highlighted line in the October 2023 check register shown in **Exhibit 1-10** represents one of the District's annual payments to Santander Bank for an installment payment agreement to purchase two school buses (as further explained in Subtask 1.4).

***Exhibit 1-10: October 2023 Check Register Excerpt***

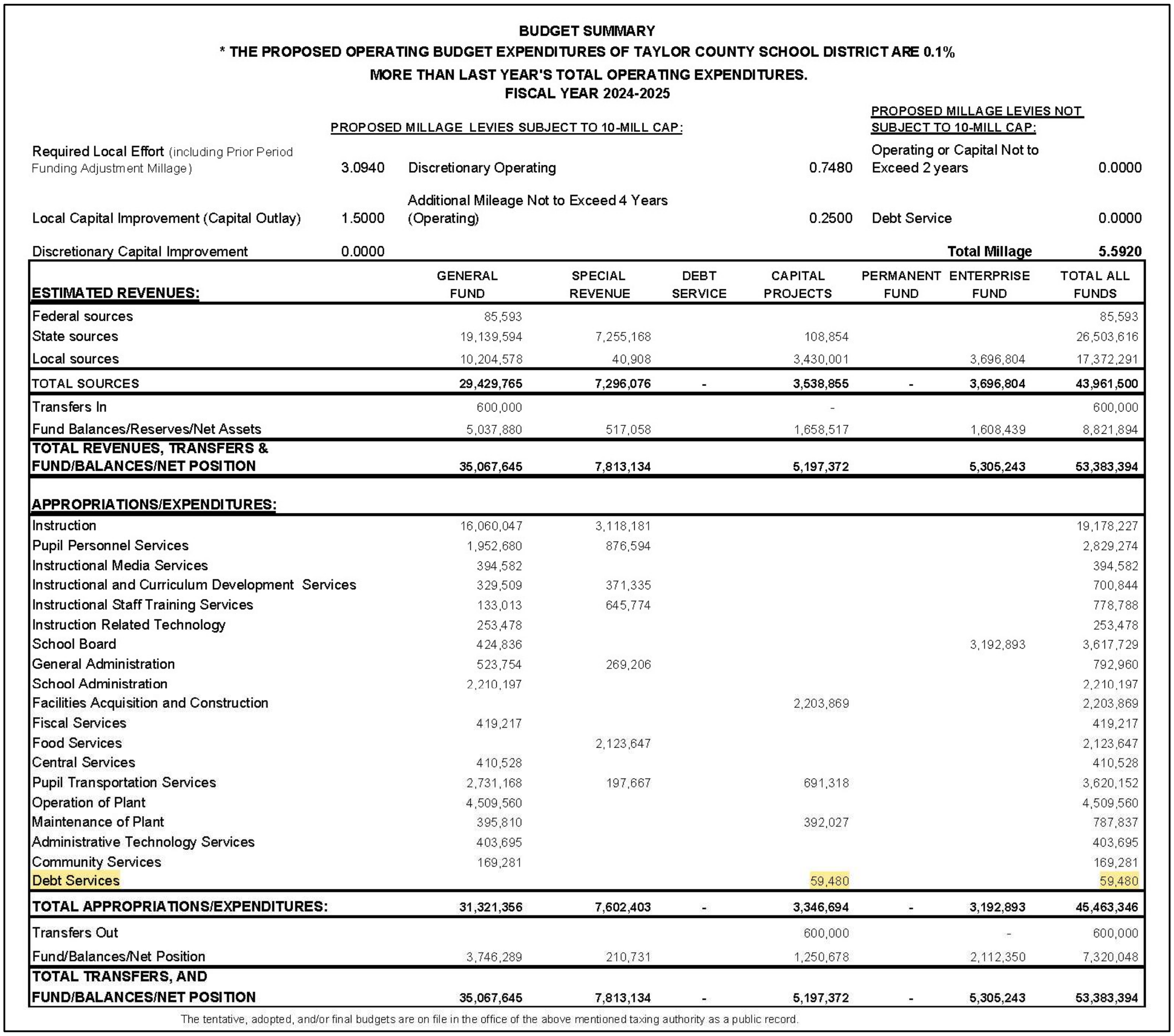


```
3aprpt03.p 24-4                                   PAEC - Taylor County, FL                          11/02/23
05.23.10.00.00                                    Check Register for Board

                                                                                 Cash Posting
    Check #     Payee Key   Payee Name                T Check Date      Check Amount    Date      Stmnt Date

1111  CAPITAL CITY BANK
**************Continued**************
    75254       FLORIDA 004 FLORIDA SCHOOL BOARD ASSO V 10/23/2023   $-108,341.20 10/31/2023 10/23/2023
    75255       FLORIDA 009 FLORIDA SCHOOL BOOK DEPOS R 10/13/2023      $1,095.11 10/13/2023
    75256       FUELMAN 000 FUELMAN                   R 10/13/2023        $444.93 10/13/2023
    75257       GORDON F000 GORDON FOOD SERVICE, INC  R 10/13/2023     $15,701.92 10/13/2023
    75258       HAND2MIN000 HAND2MIND, INC.           R 10/13/2023      $3,259.88 10/13/2023
    75259       HORACE M000 HORACE MANN LIFE INSURANC R 10/13/2023        $600.00 10/13/2023
    75260       HOWARD T000 HOWARD TECHNOLOGY SOLUTIO R 10/13/2023     $83,427.75 10/13/2023
    75261       NEOLA, I000 NEOLA, INC.               R 10/13/2023        $582.94 10/13/2023
    75262       NH DHHS 000 NH DHHS                   R 10/13/2023        $389.00 10/13/2023
    75263       PERRY NE000 PERRY NEWSPAPERS, INC     R 10/13/2023        $975.45 10/13/2023
    75264       PETROLEU000 PETROLEUM TRADERS CORPORA R 10/13/2023        $790.95 10/13/2023
    75265       PONDER'S000 PONDER'S OFFICE PRODUCTS  R 10/13/2023      $2,782.00 10/13/2023
    75266       PPM SPOR000 PPM SPORTS TURF, LLC      C 10/13/2023          $0.00 10/13/2023 10/13/2023
    75267       PPM SPOR000 PPM SPORTS TURF, LLC      C 10/13/2023          $0.00 10/13/2023 10/13/2023
    75268       PPM SPOR000 PPM SPORTS TURF, LLC      R 10/13/2023      $3,996.50 10/13/2023
    75269       PURCHASE000 PURCHASE POWER            R 10/13/2023        $600.00 10/13/2023
    75270       RELIASTA001 RELIASTAR LIFE            R 10/13/2023      $3,415.00 10/13/2023
    75271       SANTANDE000 SANTANDER BANK, N.A.      R 10/13/2023     $59,480.00 10/13/2023
    75272       SOLIANT 000 SOLIANT HEALTH            R 10/13/2023      $3,375.00 10/13/2023
    75273       SOUTHEAS002 SOUTHEASTERN BEHAVIORAL H R 10/13/2023        $325.00 10/13/2023
```

*Source: Taylor County School Board Monthly Financial Reports for Month Ending October 2023 (emphasis added)*

The annual District Operating Budget and Annual Financial Report present Debt Services as a standalone appropriation/expenditure category, though neither publication provides insight into the nature of the debt or the remaining balances. **Exhibit 1-11** and **Exhibit 1-12** provide excerpts from the FY 2025 District Operating Budget and FY 2025 Annual Financial Report, respectively. The highlighted appropriation/expenditure line in **Exhibit 1-11** represents the funds budgeted for the final installment payment for the bus, while **Exhibit 1-12** represents the District's year-end reporting of the expended funds.

## *Exhibit 1-11: FY 2025 TCSD Operating Budget*



**BUDGET SUMMARY**
*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF TAYLOR COUNTY SCHOOL DISTRICT ARE 0.1%**
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**
**FISCAL YEAR 2024-2025**

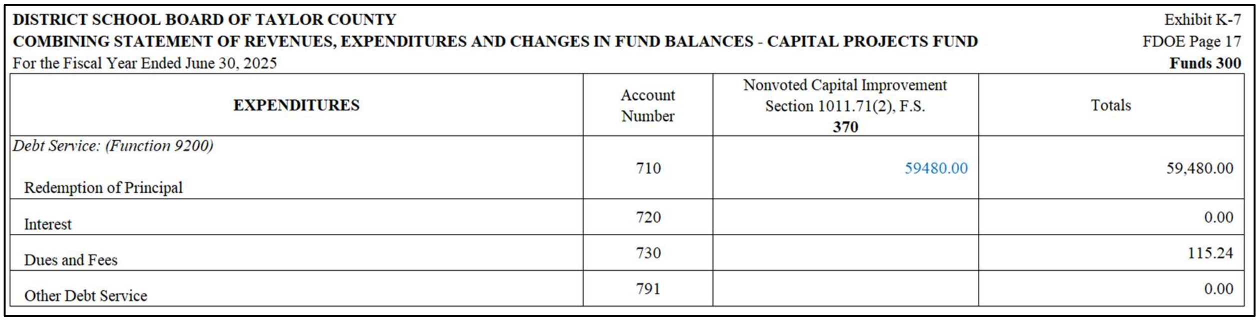
| | | PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP: | | PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP: | |
|---|---|---|---|---|---|
| Required Local Effort (including Prior Period Funding Adjustment Millage) | 3.0940 | Discretionary Operating | 0.7480 | Operating or Capital Not to Exceed 2 years | 0.0000 |
| Local Capital Improvement (Capital Outlay) | 1.5000 | Additional Mileage Not to Exceed 4 Years (Operating) | 0.2500 | Debt Service | 0.0000 |
| Discretionary Capital Improvement | 0.0000 | | | **Total Millage** | **5.5920** |

| **ESTIMATED REVENUES:** | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|
| Federal sources | 85,593 | | | | | | 85,593 |
| State sources | 19,139,594 | 7,255,168 | | 108,854 | | | 26,503,616 |
| Local sources | 10,204,578 | 40,908 | | 3,430,001 | | 3,696,804 | 17,372,291 |
| TOTAL SOURCES | **29,429,765** | **7,296,076** | **-** | **3,538,855** | **-** | **3,696,804** | **43,961,500** |
| Transfers In | 600,000 | | | - | | | 600,000 |
| Fund Balances/Reserves/Net Assets | 5,037,880 | 517,058 | | 1,658,517 | | 1,608,439 | 8,821,894 |
| **TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION** | **35,067,645** | **7,813,134** | | **5,197,372** | | **5,305,243** | **53,383,394** |
| **APPROPRIATIONS/EXPENDITURES:** | | | | | | | |
| Instruction | 16,060,047 | 3,118,181 | | | | | 19,178,227 |
| Pupil Personnel Services | 1,952,680 | 876,594 | | | | | 2,829,274 |
| Instructional Media Services | 394,582 | | | | | | 394,582 |
| Instructional and Curriculum Development Services | 329,509 | 371,335 | | | | | 700,844 |
| Instructional Staff Training Services | 133,013 | 645,774 | | | | | 778,788 |
| Instruction Related Technology | 253,478 | | | | | | 253,478 |
| School Board | 424,836 | | | | | 3,192,893 | 3,617,729 |
| General Administration | 523,754 | 269,206 | | | | | 792,960 |
| School Administration | 2,210,197 | | | | | | 2,210,197 |
| Facilities Acquisition and Construction | | | | 2,203,869 | | | 2,203,869 |
| Fiscal Services | 419,217 | | | | | | 419,217 |
| Food Services | | 2,123,647 | | | | | 2,123,647 |
| Central Services | 410,528 | | | | | | 410,528 |
| Pupil Transportation Services | 2,731,168 | 197,667 | | 691,318 | | | 3,620,152 |
| Operation of Plant | 4,509,560 | | | | | | 4,509,560 |
| Maintenance of Plant | 395,810 | | | 392,027 | | | 787,837 |
| Administrative Technology Services | 403,695 | | | | | | 403,695 |
| Community Services | 169,281 | | | | | | 169,281 |
| Debt Services | | | | 59,480 | | | 59,480 |
| **TOTAL APPROPRIATIONS/EXPENDITURES:** | **31,321,356** | **7,602,403** | **-** | **3,346,694** | **-** | **3,192,893** | **45,463,346** |
| Transfers Out | | | | 600,000 | | - | 600,000 |
| Fund/Balances/Net Position | 3,746,289 | 210,731 | | 1,250,678 | | 2,112,350 | 7,320,048 |
| **TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION** | **35,067,645** | **7,813,134** | **-** | **5,197,372** | **-** | **5,305,243** | **53,383,394** |

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

*Source: Taylor County School District Operating Budget 2024-2025 (emphasis added)*

## *Exhibit 1-12: FY 2025 TCSD Annual Financial Report Excerpt*



**DISTRICT SCHOOL BOARD OF TAYLOR COUNTY** Exhibit K-7
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND** FDOE Page 17
For the Fiscal Year Ended June 30, 2025 **Funds 300**

| **EXPENDITURES** | Account Number | Nonvoted Capital Improvement Section 1011.71(2), F.S. **370** | Totals |
|---|---|---|---|
| *Debt Service: (Function 9200)* | | | |
| Redemption of Principal | 710 | 59480.00 | 59,480.00 |
| Interest | 720 | | 0.00 |
| Dues and Fees | 730 | | 115.24 |
| Other Debt Service | 791 | | 0.00 |

*Source: Taylor County School District Annual Financial Report Fiscal Year Ending June 30, 2025*

**Recommendation:** The District should either incorporate a 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 anticipated projects and their forecasted costs. When new priorities are identified, the District amends its projected projects and expenditures in the next year's Work Plan to meet the program's needs, performance, and available funding. A review of School Board meeting minutes indicated that projects with major impacts are presented in public meetings, as are expenditures both above and below the District's $10,000 threshold for required School Board approval, allowing the School Board to evaluate the relevance, importance, and affordability of program activities.

In interviews with M&J, the Facilities and Maintenance Coordinator indicated that the District periodically reviews its facilities' energy bills to determine whether the program's actions have impacted energy usage levels. The Facilities and Maintenance Coordinator stated, however, that the District does not conduct this review regularly due to limited staffing availability and competing priorities, such as immediate maintenance needs.

The Facilities and Maintenance Coordinator also indicated that the program's version of its work order system (SchoolDude) does not provide the ability to track work orders or other metrics comprehensively, as noted in Subtask 1.1.

**Recommendation:** The Facilities and Maintenance Department should identify metrics that the District can use to evaluate the Facilities program and conduct ongoing evaluations of the program's performance and costs. If the District's current version of the work order system does not provide the program with the ability to track performance metrics, the Facilities and Maintenance Department should consider reviewing if a system upgrade would provide tracking capabilities or if a different system would provide more benefit for the program.

**Conclusion: Partially Meets**

## School Safety and Security

Internal evaluation of the School Safety and Security program is conducted on an ad hoc basis by District management and the SRD Unit, through after-action reports for security incidents and periodic documented risk assessments. Additionally, the program uses its annual statutorily required reports and the results of school safety compliance visits conducted by the FLDOE Office of Safe Schools ("OSS") and other regulatory bodies (e.g., Florida Health Department, Municipal Fire Safety Inspector) to evaluate performance, which establishes standardized State criteria as the basis for assessing program performance. A review of School Board meeting minutes indicated that projects with major impacts are presented in public meetings, as are expenditures both above and below the District's $10,000 threshold for required School Board approval, allowing the School Board to evaluate the relevance, importance, and affordability of program activities.

The District maintains an annual Master Services Agreement with Navigate360 for ongoing access to two platforms: Compass, which provides resiliency education and mental health assessment tools, and Emergency Management Suite ("EMS"), which houses emergency drills, plans, and mapping tools. EMS provides the program evaluation opportunities by comparing program activities to leading practices for responding to safety threats and emergency situations, helping program staff improve response plans through custom mapping data based on building floor plans, and providing training courses.

Annual renewal of the SRD program with limited changes to the agreement since the SRD Program was first developed in 2019 suggests that District management and the Sheriff's Office have determined the program meets performance and cost expectations.

**Conclusion: Meets**

## Technology

As discussed in Subtask 1.1, the District maintains a work order system and partners with a third-party vendor for a Managed HelpDesk which can collectively provide insight into trends in issues, the campus(es) with the most issues, the software and equipment causing the most issues, and staff hours spent addressing specific issues. While evaluations were not regularly documented, one of the Computer Technicians asserted in interviews with M&J that the District uses these trend data to reallocate resources and identify tools and equipment that program staff should consider replacing or sunsetting.

A review of School Board meeting minutes indicated that projects with major impacts are presented in public meetings, as are expenditures both above and below the District's $10,000 threshold for required School Board approval, allowing the School Board to evaluate the relevance, importance, and affordability of program activities.

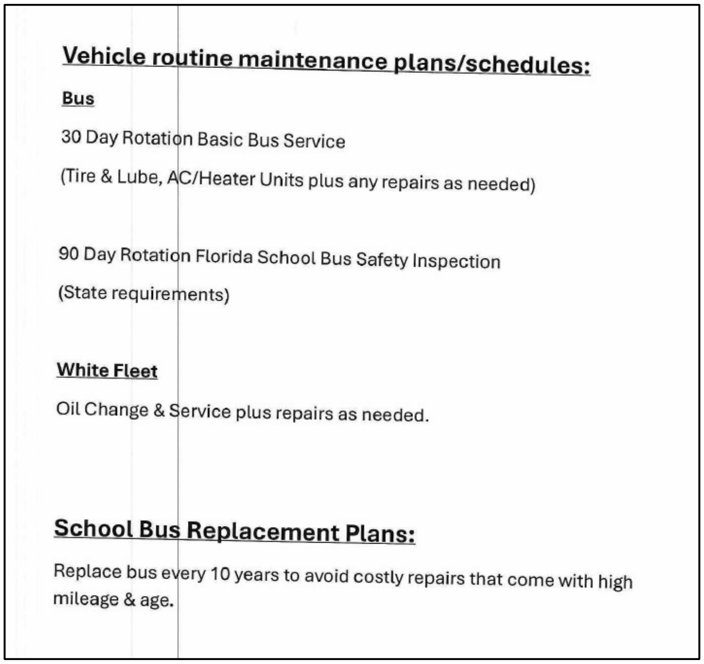
**Recommendation:** The Technology Department should identify metrics that the District can use to evaluate the Technology program and conduct ongoing evaluations of the program's performance and costs. The program should document the methodology and results of these evaluations for presentation to District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

**Conclusion: Partially Meets**

## Transportation

As discussed in Subtask 1.1, the District maintains multiple fleet management and tracking systems that can collectively provide insight into a variety of performance data, including maintenance schedules, trends in student and driver behavior, recurring mechanical issues, and challenges with routes. The program follows routine preventative maintenance schedules and school bus replacement plans (**Exhibit 1-13**) and uses District- and FLDOE-developed checklists and inspection forms (**Exhibit 1-14** and **Exhibit 1-15** respectively) to evaluate its school bus fleet.

***Exhibit 1-13: TCSD Vehicle Maintenance and Replacement Plans***



**Vehicle routine maintenance plans/schedules:**

**Bus**

30 Day Rotation Basic Bus Service

(Tire & Lube, AC/Heater Units plus any repairs as needed)

90 Day Rotation Florida School Bus Safety Inspection

(State requirements)

**White Fleet**

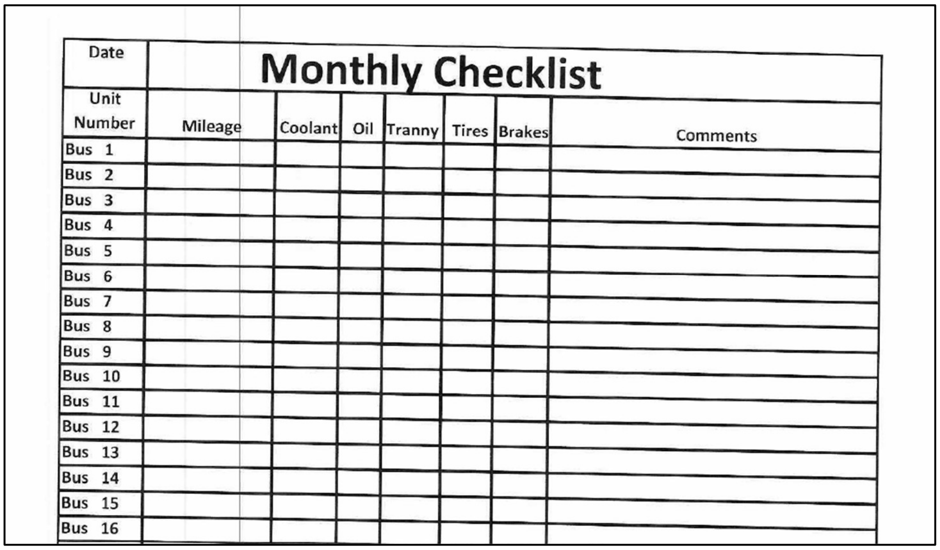
Oil Change & Service plus repairs as needed.

**School Bus Replacement Plans:**

Replace bus every 10 years to avoid costly repairs that come with high mileage & age.

*Source: TCSD, May 2026*

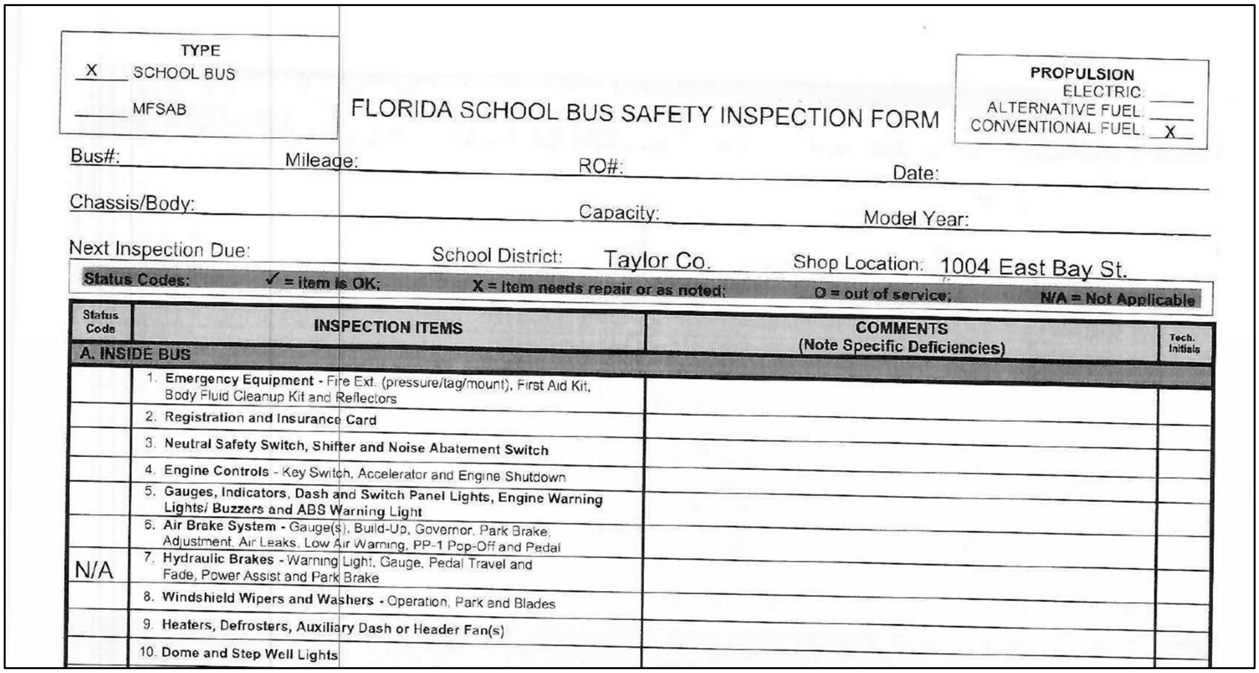
***Exhibit 1-14: TCSD Monthly School Bus Preventative Maintenance Checklist***



| Date | Monthly Checklist | | | | | | |
|---|---|---|---|---|---|---|---|
| Unit Number | Mileage | Coolant | Oil | Tranny | Tires | Brakes | Comments |
| Bus 1 | | | | | | | |
| Bus 2 | | | | | | | |
| Bus 3 | | | | | | | |
| Bus 4 | | | | | | | |
| Bus 5 | | | | | | | |
| Bus 6 | | | | | | | |
| Bus 7 | | | | | | | |
| Bus 8 | | | | | | | |
| Bus 9 | | | | | | | |
| Bus 10 | | | | | | | |
| Bus 11 | | | | | | | |
| Bus 12 | | | | | | | |
| Bus 13 | | | | | | | |
| Bus 14 | | | | | | | |
| Bus 15 | | | | | | | |
| Bus 16 | | | | | | | |

*Source: TCSD, May 2026*

***Exhibit 1-15: Excerpt of Florida School Bus Safety Inspection Form***



TYPE
X SCHOOL BUS
MFSAB

FLORIDA SCHOOL BUS SAFETY INSPECTION FORM

PROPULSION
ELECTRIC:
ALTERNATIVE FUEL:
CONVENTIONAL FUEL: X

Bus#:
Mileage:
RO#:
Date:
Chassis/Body:
Capacity:
Model Year:
Next Inspection Due:
School District: Taylor Co.
Shop Location: 1004 East Bay St.

**Status Codes:** ✓ = item is OK; X = item needs repair or as noted; O = out of service; N/A = Not Applicable

| Status Code | INSPECTION ITEMS | COMMENTS (Note Specific Deficiencies) | Tech. Initials |
|---|---|---|---|
| **A. INSIDE BUS** | | | |
| | 1. **Emergency Equipment** - Fire Ext. (pressure/tag/mount), First Aid Kit, Body Fluid Cleanup Kit and Reflectors | | |
| | 2. **Registration and Insurance Card** | | |
| | 3. **Neutral Safety Switch, Shifter and Noise Abatement Switch** | | |
| | 4. **Engine Controls** - Key Switch, Accelerator and Engine Shutdown | | |
| | 5. **Gauges, Indicators, Dash and Switch Panel Lights, Engine Warning Lights/ Buzzers and ABS Warning Light** | | |
| | 6. **Air Brake System** - Gauge(s), Build-Up, Governor, Park Brake, Adjustment, Air Leaks, Low Air Warning, PP-1 Pop-Off and Pedal | | |
| N/A | 7. **Hydraulic Brakes** - Warning Light, Gauge, Pedal Travel and Fade, Power Assist and Park Brake | | |
| | 8. **Windshield Wipers and Washers** - Operation, Park and Blades | | |
| | 9. **Heaters, Defrosters, Auxiliary Dash or Header Fan(s)** | | |
| | 10. **Dome and Step Well Lights** | | |

*Source: TCSD, May 2026*

Statements made by program staff in interviews with M&J and documentation from School Board meeting records indicate that the program periodically self-assesses to revise routes, disposition vehicles that are costing the District excessive maintenance costs, identify tools and equipment to procure to help mitigate outsourcing costs, reassign attendants to support the bus routes with the highest need, implement enhanced safety measures, and make other data-driven decisions.

**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.

**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: Does Not Meet**

## 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: Partially Meets**

### Facilities

The District's 2024-2025 Annual Comprehensive Safety Inspection Report, dated May 2025, indicated a series of deficiencies at several facilities, as detailed in **Exhibit 1-16**. As appropriate, the Exhibit includes the code number referenced from the Florida Fire Prevention Code ("FFPC"), the National Fire Protection Association's codes and standards ("NFPA"), or Florida's State Requirements for Educational Facilities ("SREF").

***Exhibit 1-16: TCSD FY 2025 Annual Comprehensive Safety Inspection Report***

| Code Number | Deficiency Description | Prior Times Cited |
|---|---|---|
| Administrative Complex | | |
| | No deficiencies noted. | |
| Steinhatchee School | | |
| FFPC 1, 50.5.6.2 | Kitchen hood suppression system requires biannual inspections. | 0 |
| Taylor County Elementary School | | |
| FFPC 1, 4.5.8.1,<br>NFPA 25, 5.1 | Sprinkler risers are red/yellow tagged.[10] | 3 |
| FFPC 1, 50.5.6.2 | Kitchen hood suppression system requires biannual inspections. | 1 |
| FFPC 1, 4.5.8.1 | Lobby: Fire alarm control panel in trouble condition.[11] | 1 |
| Taylor County High School (Athletics) | | |
| SREF 5(13)(n)2b | Biennial bleacher certificate of inspection must be on file. | 3 |
| Taylor County Middle School | | |
| FFPC 1, 50.5.6.2 | Kitchen hood suppression system requires biannual inspections. | 1 |
| FFPC 1, 4.5.8.1 | Lobby: Fire alarm control panel in trouble condition.[11] | 0 |
| SREF 5(9)(i)[12] | FISH numbers campus wide are missing - rooms and buildings. | 2 |
| Taylor County Primary School | | |
| FFPC 1, 4.5.8.1 | Lobby: Fire alarm control panel in trouble condition.[11] | 0 |
| FFPC 1, 50.5.6.2 | Kitchen hood suppression system requires biannual inspections. | 1 |
| FFPC 1, 4.5.8.1,<br>NFPA 25, 5.1 | Sprinkler risers are red/yellow tagged.[10] | 2 |

---

[10] Red tags indicate impairment or non-operational equipment; yellow tags indicate non-compliant or deficient equipment.

[11] Indicates a system fault, wiring issue, or maintenance alert.

[12] Note: While this code number was referenced in the report, the section does not exist in the SREF.

| Code Number | Deficiency Description | Prior Times Cited |
|---|---|---|
| Taylor County Senior High School | | |
| FFPC 1, 4.5.8.1 | Kitchen hood ventilation non-operational at time of inspection. | 0 |
| NFPA 96, 11.2.1 | Kitchen hood suppression system requires biannual inspection. | 0 |
| FFPC 1, 4.5.8.1 | All fire risers are red/yellow tagged, tamper not installed at fire pump.[10] | 2 |
| FFPC 1, 4.5.8.1 | Gym: Two marked double exit doors to exterior not operational. | 2 |
| SREF 5(9)(a) | West Stairs: Threshold loose – screws sticking up. | 0 |
| Transportation Terminal | | |
| | No deficiencies noted. | |

*Source: Annual Comprehensive Safety Inspection Report for Taylor County Schools, Fiscal Year 2024-2025*

As indicated in **Exhibit 1-16**, the District had recurrent issues across schools, as well as year over year, which suggests that the program has not resolved some deficiencies in a timely manner. In an interview with M&J, the Facilities and Maintenance Coordinator acknowledged that addressing several issues has taken multiple years, due to availability of funds, availability of vendors, and the Facilities and Maintenance Department's familiarity with the correction process, or lack thereof. In the Annual Comprehensive Safety Inspection Report, the Municipal Fire Safety Inspector noted that the biannual inspections of the kitchen hood suppression systems had been scheduled, indicating a near-immediate resolution of one of the District's most common deficiencies. When M&J performed a walkthrough of the District's facilities, multiple other deficiencies had been addressed including the sprinkler risers (which are now green tagged, indicating they have passed inspections) and the concerns with the West Stairs at Taylor County High School.

According to the 2025-2026 Annual Comprehensive Safety Inspection Report, the District had addressed the previously identified deficiencies with the exception of the bleacher certification of inspection at the Taylor County High School athletics facility.

The Financial and Federal Single Audit for FY 2023 found that:

> *District controls did not always ensure compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000, resulting in questioned costs totaling $214,559.*

The management response to the finding stated that the District developed and implemented procedures to ensure that invoices meet payroll record requirements and subsequent construction contracts will include a prevailing wage clause for amounts over $2,000 to further ensure compliance with the Davis-Bacon Act.[13] The finding was not repeated in the District's subsequent Financial and Federal Single Audits, indicating appropriate resolution of the deficiency.

---

[13] 29 C.F.R. Part 5

**Recommendation:** The Facilities and Maintenance Department should develop a calendar indicating when regulations require the conduct of inspections and when the District should schedule the inspection in order to maintain compliance with rules and codes. If needed, the District could consider reserving funds for the conduct of inspections and/or reserving contingency funds intended for the resolution of deficiencies.

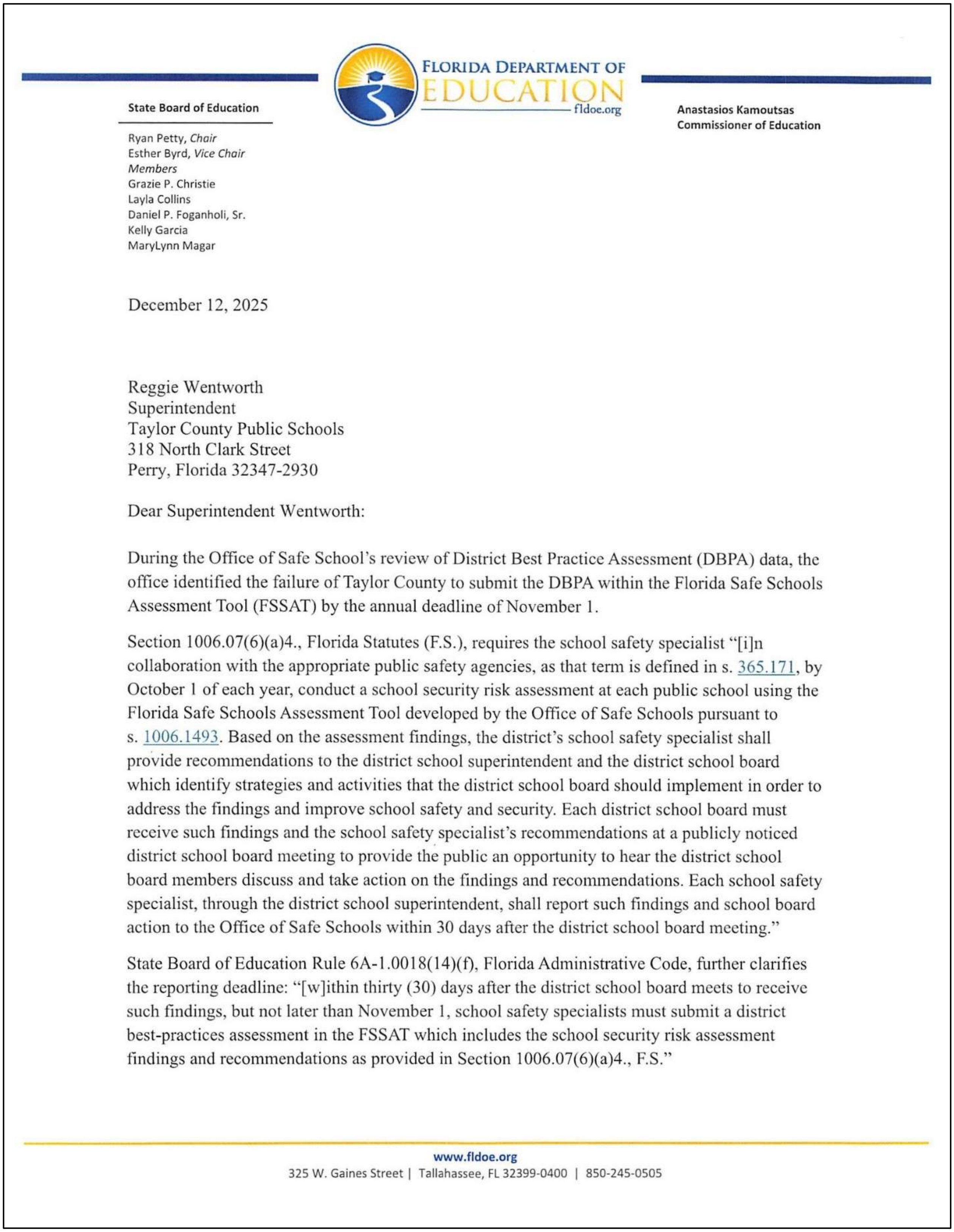
**Conclusion: Partially Meets**

## School Safety and Security

In interviews with M&J, the School Safety Specialist identified two instances in which external reviews identified deficiencies related to program performance:

- Unmarked Classroom Safe Area: During OSS' January 2026 school safety compliance visit to Taylor County Primary School, the State's Compliance Specialist identified one classroom without clear marking of the classroom's safe area. Section 1006.07(6)(f)4., *Florida Statutes*, requires that: "All school classrooms and other instructional spaces must clearly and conspicuously mark the safest areas in each classroom or other instructional space where students must shelter in place during an emergency." Upon identification of the deficiency, program staff immediately corrected the issue, bringing the classroom and District into compliance. The reinspection in February 2026 confirmed that the District remained in compliance.
- Unmet DBPA Submission Deadline: In December 2025, OSS notified the District that it had not submitted its DBPA within FSSAT by the annual deadline of November 1 (as seen in **Exhibit 1-17**). According to the School Safety Specialist, the program immediately prepared a correction plan, which resulted in the completion and submission of the DBPA.

## Exhibit 1-17: Notice of DBPA Submission Date Noncompliance



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

Anastasios Kamoutsas
Commissioner of Education

December 12, 2025

Reggie Wentworth
Superintendent
Taylor County Public Schools
318 North Clark Street
Perry, Florida 32347-2930

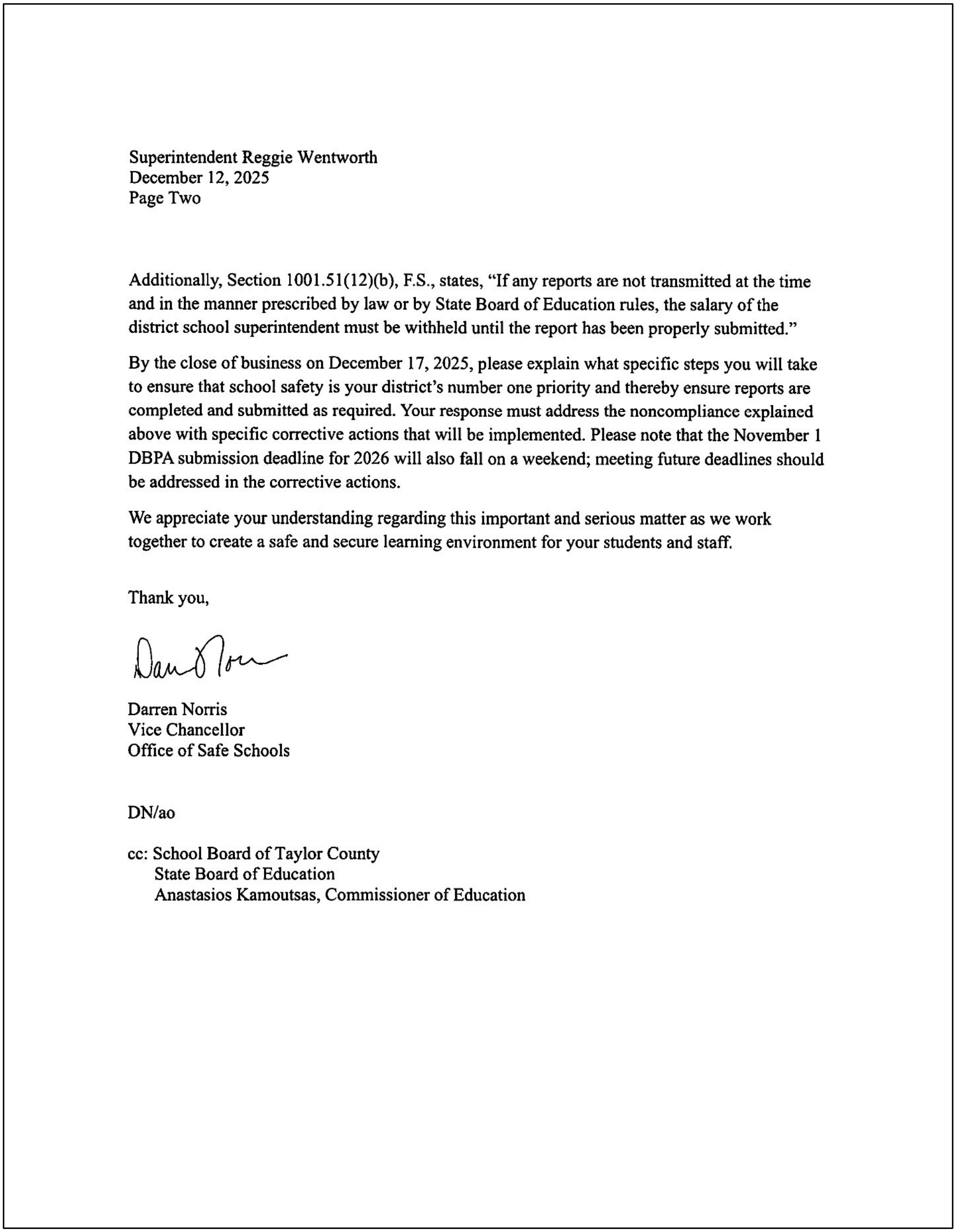
Dear Superintendent Wentworth:

During the Office of Safe School's review of District Best Practice Assessment (DBPA) data, the office identified the failure of Taylor County to submit the DBPA within the Florida Safe Schools Assessment Tool (FSSAT) by the annual deadline of November 1.

Section 1006.07(6)(a)4., Florida Statutes (F.S.), requires the school safety specialist "[i]n collaboration with the appropriate public safety agencies, as that term is defined in s. 365.171, by October 1 of each year, conduct a school security risk assessment at each public school using the Florida Safe Schools Assessment Tool developed by the Office of Safe Schools pursuant to s. 1006.1493. Based on the assessment findings, the district's school safety specialist shall provide recommendations to the district school superintendent and the district school board which identify strategies and activities that the district school board should implement in order to address the findings and improve school safety and security. Each district school board must receive such findings and the school safety specialist's recommendations at a publicly noticed district school board meeting to provide the public an opportunity to hear the district school board members discuss and take action on the findings and recommendations. Each school safety specialist, through the district school superintendent, shall report such findings and school board action to the Office of Safe Schools within 30 days after the district school board meeting."

State Board of Education Rule 6A-1.0018(14)(f), Florida Administrative Code, further clarifies the reporting deadline: "[w]ithin thirty (30) days after the district school board meets to receive such findings, but not later than November 1, school safety specialists must submit a district best-practices assessment in the FSSAT which includes the school security risk assessment findings and recommendations as provided in Section 1006.07(6)(a)4., F.S."

www.fldoe.org
325 W. Gaines Street | Tallahassee, FL 32399-0400 | 850-245-0505



Superintendent Reggie Wentworth
December 12, 2025
Page Two

Additionally, Section 1001.51(12)(b), F.S., states, "If any reports are not transmitted at the time and in the manner prescribed by law or by State Board of Education rules, the salary of the district school superintendent must be withheld until the report has been properly submitted."

By the close of business on December 17, 2025, please explain what specific steps you will take to ensure that school safety is your district's number one priority and thereby ensure reports are completed and submitted as required. Your response must address the noncompliance explained above with specific corrective actions that will be implemented. Please note that the November 1 DBPA submission deadline for 2026 will also fall on a weekend; meeting future deadlines should be addressed in the corrective actions.

We appreciate your understanding regarding this important and serious matter as we work together to create a safe and secure learning environment for your students and staff.

Thank you,

Darren Norris
Vice Chancellor
Office of Safe Schools

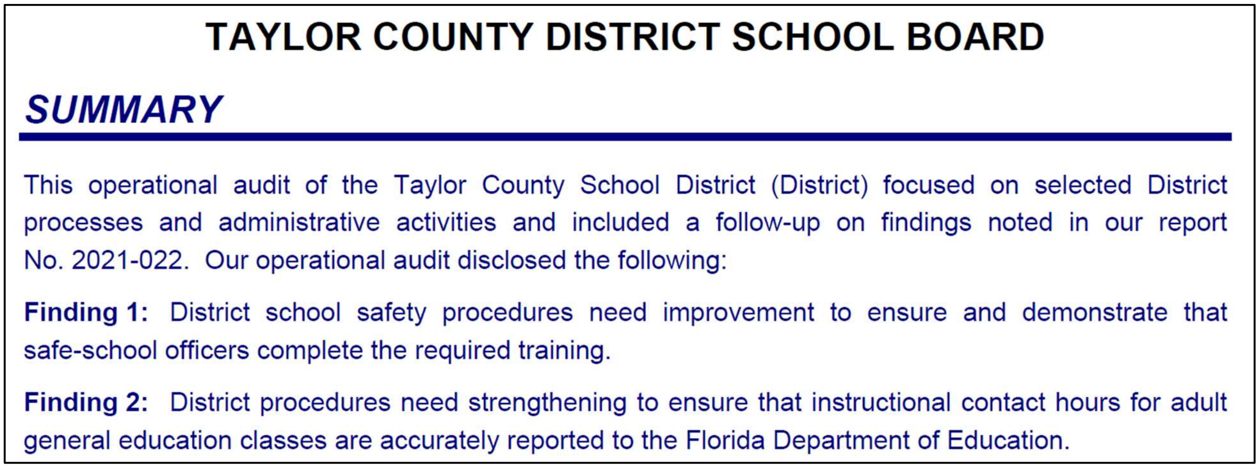
DN/ao

cc: School Board of Taylor County
State Board of Education
Anastasios Kamoutsas, Commissioner of Education

*Source: TCSD, June 2026*

The Operational Audit of the District issued by the Florida Auditor General in August 2023 included two findings, both related to improving training recordkeeping protocols, as detailed in **Exhibit 1-18**.

***Exhibit 1-18: Operational Audit Report No. 2024-004 Findings***



**TAYLOR COUNTY DISTRICT SCHOOL BOARD**

***SUMMARY***

This operational audit of the Taylor County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-022. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures need improvement to ensure and demonstrate that safe-school officers complete the required training.

**Finding 2:** District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

*Source: State of Florida Auditor General Operational Audit of Taylor County District School Board, Report No. 2024-004*

While the second finding identified a deficiency with the District's adult education program that is not within the scope of this Performance Audit, the first finding identified a deficiency with the District's School Safety and Security program. The Operational Audit found that the District could not provide verification records that statutorily required training had been completed by SRDs. Section 1006.12, *Florida Statutes*, requires that the SRDs "complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention." The same section also requires that the SRDs demonstrate completion of 144 hours of required training pursuant to s. 30.15(1)(k)2., *Florida Statutes*.[14] In response to the finding, the District added a clause to the SRD Program Agreement starting with the FY 2025 term that required the Sheriff to ensure that all SRDs have received crisis intervention training certification. The District also enhanced procedures to ensure that training verifications are on file with the School Safety Specialist at the District's central office.

Additionally, as the District has internally identified deficiencies, the program has addressed issues, as possible, based on budget. For example, the Safety and Security program worked with the Technology Department to update the District's security camera infrastructure as the previous cameras aged and the District's camera network licensing was at the maximum number of cameras permitted without a system upgrade.

**Conclusion: Meets**

---

[14] Section 30.15(1)(k)2., *Florida Statutes*, requires 12 hours of de-escalation training and 132 total hours of comprehensive firearm safety and proficiency training.

## Technology

In interviews with M&J, Technology-program-related staff did not identify any deficiencies reported for the program. As discussed in Subtask 1.2, the program appears to use trend analyses to identify potential deficiencies with equipment, software, tools, support services, etc. and identify means to address the deficiencies. M&J's review of School Board meeting minutes provided documentation of the purchase of two new servers to replace the District's core servers at it Network Operations Center. In interviews with M&J, one of the Computer Technicians stated that this purchase served two purposes: (1) to upgrade from outdated servers that don't meet Windows 11 compatibility standards, and (2) allow for on-premises server backups to eliminate the excessive costs associated with third-party backup management. This transition has occurred on a reasonable timeline to address the deficiency while simultaneously retaining the security and integrity of District records and systems.

None of the external audits and assessments conducted by governance bodies responsible for oversight of the other programs identified deficiencies related to technology.

**Conclusion: Meets**

## Transportation

As part of routine inspections of its fleet vehicles, the Transportation Department seeks to proactively identify deficiencies in vehicle operation and address the deficiencies before issues escalate. Deficiencies identified by the Transportation Department impacting the District's current fleet have been addressed before rising to the level of noncompliance.

The District's aboveground storage tank ("AST") for the diesel fuel used by the school buses requires a series of tests and inspections on a regular basis. The most recent Storage Tank Facility Routine Compliance Site Check performed by the Alachua County Environmental Protection Department on behalf of the Florida Department of Environmental Protection ("FDEP") occurred on August 28, 2025. During the inspection, the AST system was noted as appearing to be in good condition and the facility was determined to be in compliance with FDEP's storage tank rules and regulations. The inspector cited two areas of concern, which were deficiencies that did not rise to the level of noncompliance. The inspector's notes, which are included in **Exhibit 1-19**, stated that mitigation was not required as the areas of concern cited were already in compliance with testing requirements.

### *Exhibit 1-19: 2025 Storage Tank Facility Routine Compliance Site Inspection Report*

Facility ID: 8521872

Tank interstitial space is monitored with a Krueger gauge.

AST system appears to be in good condition.

Product levels are clock gauge and MTG monitored, operator sticks the tank prior to ordering fuel.

Three year records file review:
Registration Placards, proof of financial responsibility, STFM forms, monthly visual inspections and annual overfill protection device and interstitial release detection system operability test certifications.

Missing 2024 Morrison clock gauge overfill protection device testing.
Missing 2024 interstitial monitoring Krueger gauge device testing.

Areas of concern cited:
1. Missing 2024 Morrison clock gauge overfill protection device testing.
2. Missing 2024 interstitial monitoring Krueger gauge device testing.

Area of concern resolution action needed:
1. Facility is in compliance with current testing; continue to have this testing performed every 12 months.
2. Facility is in compliance with current testing; continue to have this testing performed every 12 months.

This facility is in compliance.

**Inspection Comments**

08/25/2025

Sent TCI report and associated compliance letter email attachments to facility representative; "Wendy Slaughter" wendy.slaughter@taylor.k12.fl.us

**Inspection Photos**

Added Date 08/25/2025

Tank 5.

Added Date 08/25/2025

Tank 5.

Activity Opened : 08/25/2025

Page 3 of 4

Robert A Zimmerman

*Source: TCSD, June 2026*

While not documented, during M&J's walkthrough of the transportation terminal, District staff directed the M&J team's attention to an internally identified deficiency with the storage tank. Due to the tank's age, it has started to rust on the inside, which has led to some minor corrosion on the outside of the tank (as visible in **Exhibit 1-20**). While the current status does not rise above the level of deficiency to an issue of noncompliance, program staff recognized that the structural integrity of the storage tank will continue to deteriorate, which could lead to an environmental hazard. At the time of M&J's site visit on June 4, 2026, the District had already solicited one quote to replace the storage tank and was meeting a second vendor later that same day to obtain a second quote.

***Exhibit 1-20: Fuel Storage Tank***

*Source: M&J, June 2026*

**Conclusion: 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 TCSD. 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 maintains schools of varying ages, ranging from Taylor County Primary School, which was built in 2018, to Taylor County Middle School, which was built in 1956. The two schools built in the 21st century primarily require annual cosmetic updates and minor maintenance fixes, while the older schools require more largescale projects.

When possible, the District uses grants and State and Federal reimbursements to fund the program's activities. The District used funds awarded by the Federal Emergency Management Agency ("FEMA") after Hurricane Michael's landfall in 2018 to conduct a series of capital improvements and general maintenance updates necessary to remediate damages and potentially prevent future damage, including replacing the roofs on several schools and flooring. The program also used Elementary and Secondary School Emergency Relief funding to replace cooling towers, chillers, and HVAC systems at several of the schools. The District applied for but was denied public assistance funding from FEMA after Hurricane Idalia's landfall in 2023, which limited the program's access to funds for preventative maintenance and future-facing capital projects.

The District has also used funding available to Big Bend Technical College for specific programs that dual enroll students in both Big Bend Technical College and Taylor County High School. This funding helped provide updates to career and technical education classrooms in Taylor County High School.

The following exhibits (**Exhibit 1-21**, **Exhibit 1-22**, and **Exhibit 1-23**) evaluate the District's Facilities program costs in comparison to its peer school districts. TCSD spends more annually on its operations than its peer districts, but less on maintenance than its peers. The District's operations and total costs per full-time equivalent student and operations and total costs per gross square foot are higher than its peer districts. The District's operations cost per full-time equivalent student is the highest in the State, total cost per full-time equivalent student is the second highest in the State, operations cost per gross square foot is the second highest in the State, and total cost per gross square foot is the tenth highest in the State. While high per full-time equivalent student and per gross square foot costs can be indicative of excessive spending on Facilities (especially in comparison to instructional spending), the District's Annual Financial Reports indicate that the higher costs reflect greater expenditure amounts on capital outlay projects that address deficiencies, issues caused by aging structures, and damage caused by Hurricane Idalia. Furthermore, the Annual Financial Reports show that program-related spending has not impacted its instructional and support services budgets.

**Exhibit 1-21: FY 2025 Comparative Operations and Maintenance Functions Costs**

| School District | Operations | Maintenance |
|---|---|---|
| Bradford | $3,978,434 | $483,159 |
| Calhoun | $2,453,704 | $684,089 |
| Holmes | $4,281,258 | $1,205,872 |
| Madison | $2,813,188 | $516,167 |
| **Taylor** | **$5,594,966** | **$362,958** |
| Washington | $3,671,228 | $1,111,004 |

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

**Exhibit 1-22: FY 2025 Comparative Cost per Capital Outlay Full-Time Equivalent Student**

| School District | FTE Students | Operations | Maintenance | Total |
|---|---|---|---|---|
| Bradford | 2,652 | $1,500 | $182 | $1,682 |
| Calhoun | 1,862 | $1,318 | $367 | $1,685 |
| Holmes | 2,783 | $1,538 | $433 | $1,971 |
| Madison | 1,584 | $1,776 | $326 | $2,102 |
| **Taylor** | **2,297** | **$2,435** | **$158** | **$2,593** |
| Washington | 3,007 | $1,541 | $357 | $1,898 |
| State Average |  | $1,320 | $368 | $1,688 |

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

**Exhibit 1-23: FY 2025 Comparative Cost per Gross Square Foot**

| School District | Gross Square Feet | Operations | Maintenance | Total |
|---|---|---|---|---|
| Bradford | 966,154 | $4.12 | $0.50 | $4.62 |
| Calhoun | 634,773 | $3.87 | $1.08 | $4.95 |
| Holmes | 912,222 | $4.69 | $1.32 | $6.01 |
| Madison | 560,665 | $5.02 | $0.92 | $5.94 |
| **Taylor** | **692,660** | **$8.08** | **$0.52** | **$8.60** |
| Washington | 1,054,394 | $3.48 | $1.05 | $4.53 |
| State Average |  | $5.48 | $1.54 | $7.02 |

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

The District's Work Plan indicates that the District is thinking strategically about its capital outlay and general maintenance needs for the next five years, with an emphasis on projects that FLDOE categorizes as "major renovations, remodeling, and additions of capital outlay projects that do not add capacity." The District has identified funding for each of the projects included in the 2024-2025 edition of the Work Plan, meaning the District does not initiate projects without knowing the funding source and whether funding is available. The Work Plan, however, includes limited long-range planning (ten or more years), which will become increasingly important as the District's facilities continue to age up to and past their estimated life (as detailed in **Exhibit 1-2**).

**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.

**Conclusion: Partially Meets**

## School Safety and Security

As previously introduced in Subtask 1.3, the School Safety and Security program has addressed its limited number of identified deficiencies in a reasonable and timely manner. Other external assessments have documented the District's compliance with applicable laws, rules, and regulations. For example, OSS school safety compliance visits to Taylor County Elementary School and Taylor County Middle School in 2025 certified that both schools are compliant with school safety standards. Similarly, the Annual Comprehensive Safety Assessment documented the District's compliance with requirements for conducting monthly fire drills at its schools.

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 1-24**, **Exhibit 1-25**, and **Exhibit 1-26**) evaluate the District's School Safety and Security program in comparison to its peer school districts. **Exhibit 1-24** and **Exhibit 1-25** are available through OSS' online discipline data. **Exhibit 1-26** 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. M&J discusses the District's controls to ensure the accuracy and completeness of program data submission in more depth in Subtask 5.3.

The Exhibits show that in FY 2025:

- TCSD's total reported incident count (115) was within the range of the five peer school districts included in the comparison and below the average number of reported incidents of the five peer school districts (121);
- TCSD had the highest number of reported disciplinary actions (1,021) compared to its five peer school districts, which was almost twice the average reported disciplinary actions by the five peer school districts (545); and
- TCSD's reported safety incident rate per 1,000 students was marginally lower than the average its five peer school districts (44.8).

### *Exhibit 1-24: FY 2025 Comparative Incident Counts*

| Type of Incident | Bradford | Calhoun | Holmes | Madison | Taylor | Washington | Average Without Taylor |
|---|---|---|---|---|---|---|---|
| Aggravated Battery | 1 | 0 | 0 | 4 | **10** | 1 | 1 |
| Alcohol | 2 | 0 | 0 | 0 | **2** | 5 | 1 |
| Arson | 0 | 0 | 0 | 0 | **1** | 0 | 0 |
| Bullying | 4 | 2 | 1 | 24 | **5** | 2 | 7 |
| Burglary | 1 | 0 | 0 | 0 | **0** | 0 | 0 |
| Criminal Mischief ($1000+) | 0 | 0 | 0 | 0 | **1** | 0 | 0 |
| Disruption On Campus-Major | 10 | 0 | 2 | 6 | **7** | 3 | 4 |
| Drug Sale/Distribution | 0 | 0 | 1 | 1 | **1** | 0 | 0 |
| Drug Use/Possession | 18 | 8 | 8 | 4 | **12** | 5 | 9 |
| Fighting | 6 | 0 | 1 | 36 | **2** | 1 | 9 |
| Grand Theft ($750+) | 1 | 0 | 0 | 0 | **0** | 0 | 0 |
| Harassment | 10 | 0 | 1 | 2 | **2** | 0 | 3 |
| Hazing | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Homicide | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Kidnapping | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Other Major Offenses | 8 | 0 | 0 | 1 | **0** | 1 | 2 |
| Robbery | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Sexual Assault | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Sexual Battery | 0 | 1 | 0 | 0 | **0** | 0 | 0 |
| Sexual Harassment | 6 | 0 | 1 | 1 | **3** | 1 | 2 |
| Sexual Offenses-Other | 4 | 0 | 0 | 2 | **1** | 1 | 1 |
| Simple Battery | 23 | 0 | 1 | 15 | **10** | 5 | 9 |
| Threat/Intimidation | 22 | 1 | 2 | 21 | **8** | 26 | 14 |
| Tobacco | 64 | 30 | 65 | 26 | **45** | 90 | 55 |
| Trespassing | 3 | 0 | 0 | 0 | **2** | 0 | 1 |
| Weapons Possession | 2 | 2 | 4 | 2 | **3** | 1 | 2 |
| **Total** | **185** | **44** | **87** | **145** | **115** | **142** | **120** |

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

### *Exhibit 1-25: FY 2025 Comparative Disciplinary Actions*

| Discipline Description | Bradford | Calhoun | Holmes | Madison | Taylor | Washington | Average Without Taylor |
|---|---|---|---|---|---|---|---|
| Corporal Punishment | 0 | 39 | 34 | 0 | **0** | 45 | 39 |
| Expelled With Continuing Educational Services | 0 | 0 | 0 | 0 | **0** | 0 | 0 |
| Expelled Without Continuing Educational Services | 19 | 0 | 0 | 0 | **18** | 0 | 19 |
| Other SESIR Defined | 0 | 0 | 0 | 32 | **15** | 0 | 24 |
| Placement in Alternative Educational Setting | 44 | 0 | 46 | 0 | **0** | 0 | 45 |
| Suspension Extended Pending Hearing | 0 | 0 | 0 | 0 | **18** | 0 | 18 |
| Suspension In-School | 462 | 205 | 214 | 59 | **504** | 457 | 317 |
| Suspension Out-of-School | 393 | 34 | 162 | 306 | **457** | 173 | 254 |
| **Total** | **918** | **278** | **456** | **397** | **1,012** | **675** | **545** |

*Source: Student Discipline Data by Race/Ethnicity and Sex 2024-25, Final Survey 5*

*Exhibit 1-26: Comparative Safety Incident Rates*

| School District | Number of Incidents | Student Population | Incident Rate per 1,000 Students |
|---|---|---|---|
| Bradford | 185 | 2,848 | 65.0 |
| Calhoun | 44 | 2,031 | 21.7 |
| Holmes | 87 | 3,013 | 28.9 |
| Madison | 145 | 2,267 | 64.0 |
| **Taylor** | **115** | **2,524** | **45.6** |
| Washington | 142 | 3,286 | 43.2 |
| Average without Taylor | 121 | 2,689 | 44.8 |
| Florida | 105,982 | 2,859,648 | 37.1 |

*Source: School Environmental Safety Incidents, FLHealthCHARTS*

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

**Conclusion: Meets**

## Technology

In interviews with M&J, one of the Computer Technicians asserted that the District tries to limit its technology expenditures to the most necessary purchases. While the District would prefer to keep all students and teachers on the same device model and replace on a reasonable cycle, funding has required the District to purchase three different device types that are being left in circulation longer than desired. The Computer Technician indicated that the Technology Department does its best to be cost-conscious and has cut positions over the last few years, with more reliance on contractors to perform more specialized work in order to take advantage of economies of scale. As discussed in Chapters 2 and 3 of this report, the District began outsourcing Information Technology ("IT") Director and software integration responsibilities to its third-party vendor, EagleTree Technologies, which eliminated costs related to those positions (e.g., salaries, benefits, administrative overhead costs, etc.). Per the contract with EagleTree Technologies, the District's contractor is responsible for providing cybersecurity management and testing. Regulatory bodies have not identified deficiencies in the Technology program's network management and security, which indicates the contractor is maintaining leading practices in providing cybersecurity services.

**Exhibit 1-27** 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 identical to the average of the five peer districts' per-student expenditures ($262). The District's direct expenditure on instruction-related technology is lower than all but one of its peer districts (Bradford) and its administrative technology services expenditure (including its outsourced technology services) is higher than all but the same peer district (Bradford).

*Exhibit 1-27: FY 2025 Comparative General Fund Technology Expenditures*

| District | Instruction-Related Technology | Administrative Technology Services | Total Technology Expenditures | Student Population | Per-Student Technology Expenditures |
|---|---|---|---|---|---|
| Bradford | $197,907 | $918,161 | $1,116,068 | 2,848 | $392 |
| Calhoun | $695,400 | $23,339 | $718,739 | 2,031 | $354 |
| Holmes | $326,972 | $4,430 | $331,402 | 3,013 | $110 |
| Madison | $313,362 | $211,773 | $525,135 | 2,267 | $232 |
| **Taylor** | **$210,176** | **$451,989** | **$662,165** | **2,524** | **$262** |
| Washington | $392,700 | $339,155 | $731,855 | 3,286 | $223 |

*Source: School District Annual Financial Reports, FLDOE*

**Conclusion: Meets**

## Transportation

District records show that the Transportation Department is trying to regularly replace school buses within the industry standard of ten years. While available funds do not always allow for the program to meet this goal, the District has taken advantage of multi-installment payment plans to spread the costs of new bus purchases across multiple fiscal years. The District owns its fleet outright and purchases all school buses new, rather than leasing vehicles or buying used buses. The vehicle inventory provided by the Transportation Department shows that the program is trying to maintain specific makes and models as much as possible in order to take advantage of economies of scale when repair parts are needed. Furthermore, the Transportation Department is doing as much maintenance as possible in house, with a single local vendor providing most outsourced work (on site at the District's transportation terminal) and replacement parts.[15]

The District evaluates bus routes routinely and adjusts as needed, including shortening or eliminating routes when possible, which decreases the number of employees needed. Full-time administrative, educational, and athletic employees drive routes as substitute drivers, as needed, as well as drive students to special events and athletic competitions.

The Transportation Department is taking advantage of technology (e.g., Servicefinder, Safe Fleet vMax Live Plus) to better maintain inventory, work orders, diagnostics, and monitoring.

**Conclusion: Meets**

## Debt Servicing

In the past five years, the Finance Department has managed two long-term debts, as identified by the Florida Auditor General:

- Installment payment agreement for the purchase of two buses – The District entered into an installment payment agreement with Santander Bank in FY 2021. The District purchased two

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[15] Buses that require major repairs as the results of collisions or other incidents are serviced at specialist auto body and collision repair shops.

84-passenger school buses for $297,878, with a down payment of $13,250, at a 2.15% interest rate. The District made five on-time annual payments of $58,960 starting in FY 2021 and paying the final installment in FY 2025.

- Public Assistance Insurance Deductible Loan – The Florida Division of Emergency Management ("FDEM") awarded the District a zero-interest advanced payment loan of $6,103,915 in FY 2024 designed to help get recovery projects started after Hurricane Idalia. The funds were designated to cover insurance deductibles related to the recovery projects. Once the District received Federal Emergency Management Agency ("FEMA") Public Assistance funds, the District was required to return the offset loan amount. If FEMA did not fully fund the recovery projects, the District was responsible for repaying the remaining balance to FDEM. At the end of FY 2025, FEMA had offset $4,507,522, with the loan funds returned to FDEM, leaving $1,596,393 left to offset and repay in FY 2026.

District records show that the bus purchase installments were paid timely each year and did not accrue any interest or penalties beyond the expected interest amount. District records further show that the District returned the offset loan funds to FDEM in a timely manner upon receiving the Public Assistance funds from FEMA.

**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: Partially Meets**

*Case Study 1: Taylor County High School Flooring Modernization*

Budgeted cost: $211,836
Final/actual cost: $225,334
Planned completion date: Prior to 2024-2025 school year
Actual completion date: August 2024

The Facilities and Maintenance Department determined that modernizing the flooring at Taylor County High School by replacing the vinyl composition tile ("VCT") flooring with luxury vinyl tile ("LVT") flooring would improve maintenance of the school's flooring, improve the aesthetics of the school, and lower long-term costs. Both VCT and LVT flooring are considered water resistant and exceptionally durable, ideal for facilities with high foot traffic, such as schools. Whereas VCT has a lower initial cost, the work required to maintain VCT flooring is high, as it is more difficult than LVT to replace and requires periodic stripping and re-waxing. While M&J was conducting its walkthrough of the District's facilities, multiple crews of Facilities and Maintenance Department staff, other District staff, and vendors were in the process of stripping and rewaxing VCT flooring in multiple facilities, leaving areas of each school inaccessible. As such, the long-term labor and material costs of VCT flooring increase over time.

Conversely, LVT has a higher initial cost, but requires less maintenance over time, as it is more easily replaceable and does not require stripping and re-waxing. The design of LVT can mimic ceramic, porcelain, or stone tiles; hardwood planks of various wood species; or less common flooring materials, such as terracotta. As a result, interior designers and architects have increasingly selected LVT for new flooring or flooring replacements, with the Freedonia Group forecasting that demand for LVT flooring would increase 8.3% per year through 2027 and surpassed carpeting as the most popular flooring product in 2024.[16]

When the District developed the plan to modernize flooring at Taylor County High School, the Facilities and Maintenance Department determined the project would be conducted in phases from FY 2024 through FY 2027. **Exhibit 1-28** shows the expenditure amounts projected according to the 2022-2023 and 2023-2024 Work Plans. The project did not appear in the 2024-2025 Work Plan.

***Exhibit 1-28: LVT Flooring for Taylor County High School Project Schedule***

| Work Plan | 2023 – 2024 Budget | 2024 – 2025 Budget | 2025 – 2026 Budget | 2026 – 2027 Budget | Total |
|---|---|---|---|---|---|
| **2022 – 2023** | $120,000 | $150,000 | $50,000 | $0 | $320,000 |
| **2023 – 2024** | $96,000 | $125,000 | $100,000 | $100,000 | $421,000 |

*Source: 2022 – 2023 Five-Year District Facilities Work Plan; 2023 – 2024 Five-Year District Facilities Work Plan*

The District used a Statewide contract to request a quote from InterfaceServices. The vendor provided a quote on April 8, 2024, and the School Board approved a purchase order for $211,836 based on the quote on April 23, 2024. The purchase order was approved for approximately $10,000 less than the FY 2024 and FY 2025 budgets combined, per the 2023-2024 Work Plan. Neither the quote nor the Agenda Item for School Board Approval listed a timeline for the project.

M&J identified three payments to InterfaceServices:

| | |
|---|---|
| July 8, 2024: | $94,268 |
| August 30, 2024: | $127,566 |
| October 31, 2024: | $3,500 |

In total, the District paid InterfaceServices $225,334. M&J was unable to determine if all three payments were for the same project, or if the District approved a change order for an increase in cost. The total amount paid to the vendor exceeded the quoted price by approximately $13,500 and exceeded the combined FY 2024 and FY 2025 budget by approximately $4,300.

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[16] Freedonia Group. US Luxury Vinyl Tile (LVT) Flooring Report Overview, February 2024. https://www.freedoniagroup.com/industry-study/us-luxury-vinyl-tile-lvt-flooring.

The invoice dates indicate that the majority, or totality, of the work was conducted prior to August 30, 2024, which represents a four-month timeline. During M&J's walkthrough of Taylor County High School, the Facilities and Maintenance Coordinator indicated that the District still intended one or more future phases of flooring modernization at the school.

*Case Study 2: Taylor County Middle School Gym HVAC Unit Replacement*

Budgeted cost: $18,000
Final/actual cost: $16,600
Planned completion date: None established
Actual completion date: July 2025

The Facilities and Maintenance Department determined at the start of FY 2025 that the District needed to replace the HVAC unit for the Taylor County Middle School gym. At the time, the facility used a 20-ton AAON dual circuit heat pump condensing unit for heating and cooling the gym. Heat pump condensing units cool facilities by pumping hot indoor air outside and heat facilities by pumping hot outdoor air inside. The District's then-unit was not efficiently or effectively heating and cooling the gym, resulting in unfavorable conditions for students and guests. Furthermore, HVAC units generally last 10 to 15 years and many of the units at Taylor County Middle School were installed in 1986. The Facilities and Maintenance Department decided to replace the unit with two 10-ton Daikin units to improve effectiveness. The District has been replacing its outdated HVAC units with Daikin units that can be controlled remotely on computers or mobile devices through a dedicated communications network. In August 2024, the District issued a request for the removal and replacement of the then-current unit.

Two local vendors provided quotes to the District. Kellar Mechanical quoted $18,000 for the project, while Advanced Refrigeration & Air Conditioning quoted $22,714. At the School Board meeting on October 15, 2024, the Facilities and Maintenance Coordinator presented both quotes and recommended issuing a purchase order to Kellar Mechanical, which received School Board approval. The project was part of a larger $700,000 investment the District planned to make between FY 2025 and FY2026 to replace HVAC units throughout Taylor County Middle School.

M&J identified three payments to Kellar Mechanical:

- February 28, 2025: $5,240
- May 30, 2025: $6,335
- July 31, 2025: $5,062

In total, the District paid Kellar Mechanical approximately $16,600, which was within the $18,000 budget.

Lead times for procuring new, commercial-grade heat pump condensing units can take 12 or more weeks, with installation requiring anywhere from one to six days for demolition, rigging, placement and installation, and connecting electrical wiring. The HVAC industry supply chain has experienced labor and material shortages, often extending the time required for delivery and installation of new HVAC systems. With the purchase order approved close to the winter holidays and the limited availability school districts have for major mechanical replacements in order to avoid disrupting educational and extracurricular activities, the District's completion timeline was extended, but not unreasonable.

*Case Study 3: Security Camera Network Replacement*

Budgeted cost: $59,434
Final/actual cost: $34,313 invoiced as of May 30, 2026
Planned completion date: Not established
Actual completion date: May 2026

Hurricane Helene's landfall in 2024 severely damaged the District's security camera network, adversely impacting the ability of the District to provide comprehensive safety and security services. On October 20, 2025, the School Board approved a purchase order to replace security cameras at Taylor County High School, Dorsett Stadium, and Pace Field, as well as install new security cameras at Taylor County High School to provide coverage on a previously uncovered portion of the school. This phase of the project received an approved combined expenditure of $46,066. Two weeks later at the November 4, 2025, meeting, the School Board approved a purchase order for $13,368 to install a new camera server and cameras at the bus garage.

The project was a joint effort between four of the programs: Facilities, School Safety and Security, Technology, and Transportation. The Technology Department sourced individual quotes for each of the five segments (the original three sets of replacements, the new cameras at Taylor County High School, and the new camera server at the bus garage) from Macclenny-based vendor Quality Internet, doing business as SETEL. The quotes clearly itemized the required hardware, labor, equipment (e.g., bucket truck), shipping costs, and any expected miscellaneous costs for each segment of the project. For the replacement cameras at Taylor County High School, the quote explicitly identified that the only work to be completed was repairing and replacing camera damage caused by Hurricane Helene; any damaged cables found during installation would require a change order.

M&J identified three payments to SETEL, as of May 2026 (the last month closed during M&J's fieldwork):

- May 15, 2026: $20,945
- May 29, 2026: $13,368

The first invoice was for the camera replacements at Dorsett Stadium ($14,363) and Pace Field ($6,582). The second invoice was for the installation of a new camera server and cameras at the bus garage. In interviews with M&J on June 3, 2026, District staff stated that the full project had been completed and the camera system was functional.

*Case Study 4: Metal Detectors*

Budgeted cost: $114,302
Final/actual cost: $114,302
Planned completion date: October 2025
Actual completion date: October 23, 2025

As part of the District's efforts to enhance School Safety and Security, the School Safety Specialist solicited a quote for the purchase and installation of metal detectors at Taylor County High School and Taylor County Middle School entrances. School Specialty, an education supplies provider, submitted a quote on August 25, 2025, for six metal detectors. Two metal detectors were being funded by a Safety and Security of Schools grant and the remaining four from the general fund. The School Board approved the purchase order on September 9, 2025.

Records show that the District was invoiced for the metal detectors, including installation, on November 13, 2025, and the District issued payment to the vendor on November 21, 2025. The invoice indicated that the installation occurred on October 23, 2025. M&J verified the placement of the metal detectors during a walkthrough of the facilities in June 2026.

**Recommendation:** The District should consider including planned timelines on purchase order request forms and/or in School Board meeting records approving specific purchases to provide clearer insight into whether the programs are completing projects in a timely manner.

## 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 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 Panhandle Area Education Consortium ("PAEC") and uses PAEC contracts and piggybacks to other member districts' contracts to take advantage of volume discounts and special pricing agreements.

The District's policy manual includes more than a dozen individual policies dedicated to or related to purchasing and procurement, creating a comprehensive framework for the District to participate in cooperative purchasing with other school districts and take advantage of volume discounts. Several of the District's vendors, such as its managed IT services vendor, EagleTree Technologies, work with multiple school districts in the region, which creates the opportunity for TCSD to benefit from economies of scale.

**Overall Conclusion: Meets**

# 2. Program Design and Structure

**Program Structure and Design**
**Overall Finding: Partially Meets**

Due to TCSD's relatively small size, the overall organizational structure of the District's central office is streamlined, with clear chains of command and no excessive layers of administrative review and approval. Many staff have direct access to the Superintendent, when appropriate, as well as to each of the directors (e.g., Director of Finance, Director of Instruction, Director of Personnel). Each programs' staffing levels are limited, which some programs have adapted to better than others. Whereas some programs look externally to contractors who can augment program staffing, other programs try to bring 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 entirely outsourced to the Taylor County Sheriff's Office, and the Sheriff staffs deputies to each of the schools and the administrative complex. Due to the staffing structure, the program staff primarily report to an outside party – the Sheriff – rather than the Superintendent or their local school's principal. However, strong relationships and clear contractual terms has allowed the unique program structure to meet performance expectations for the District.

**Findings by Subtask:**

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

## Subtask 2.1 – Organizational Structure

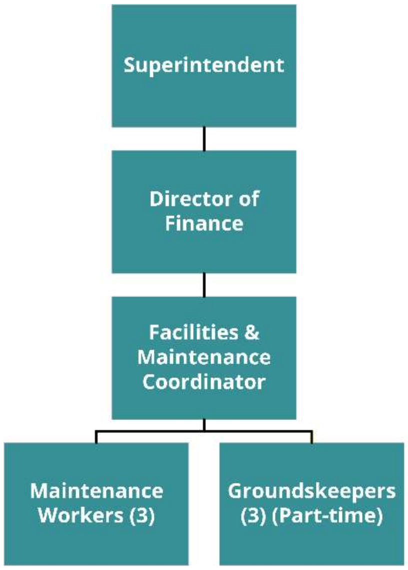
*Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.*

**Overall Conclusion: Meets**

### Facilities

The Facilities and Maintenance Department falls under the purview of the Director of Finance, who in turn reports directly to the Superintendent. A Facilities and Maintenance Coordinator position oversees three full-time maintenance staff and three part-time groundskeepers. One maintenance staff position is primarily responsible for the District's Heating, Ventilation, and Air Conditioning units; one position is primarily responsible for plumbing; and one position conducts general maintenance. The groundskeepers divide landscaping and traffic control responsibilities based on their part-time schedules. **Exhibit 2-1** illustrates the program's organizational structure.

*Exhibit 2-1: Facilities Program Structure*



*Source: TCSD Organizational Chart*

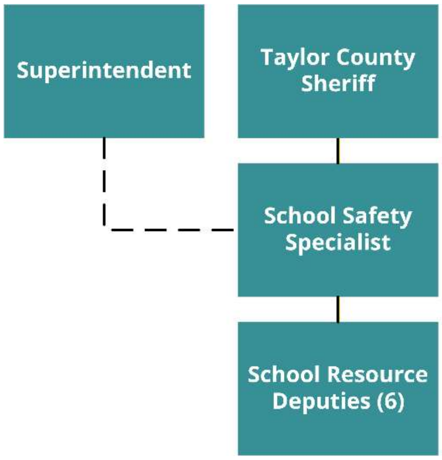
The Facilities and Maintenance Department has a clear organizational structure, with direct access to the Superintendent as needed. The Facilities and Maintenance Coordinator's span of control of six direct reports is between the 25th and median percentiles (four and eight direct reports, respectively) for the middle management level per the Society for Human Resource Management's span of control benchmark in its Human Capital Report. Custodial staff report to their respective school administrators. The District has approximately 28 custodial staff across the five schools and administrative complex. M&J did not identify duplicative responsibilities or excessive administrative layers.

**Conclusion: Meets**

## School Safety and Security

Based on a review of the School Resource Deputy ("SRD") Program Agreement between the Taylor County School Board ("School Board") and the Taylor County Sheriff's Office ("Sheriff's Office" or "Sheriff"), the Sheriff assign deputies to its SRD Unit, which comprises of one SRD located at each school and a School Safety Specialist (also known as the SRD Unit Supervisor). **Exhibit 2-2** illustrates the organizational structure of the program.

***Exhibit 2-2: School Safety and Security Program Structure***



*Source: SRD Program Agreement*

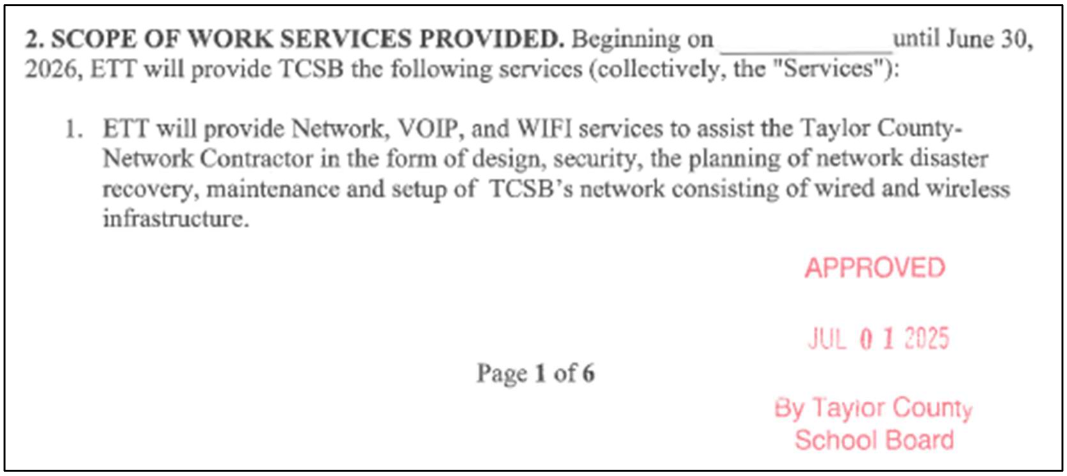
Per the agreement, the SRDs remain employees of the Sheriff and are responsible to the Sheriff's Office chain of command. While not a supervisor, the District Superintendent may have "meaningful input with respect to the assignment of a deputy sheriff to a school." The SRD Program Agreement creates a structure that clearly outlines program staff responsibilities and chains of command. As each SRD is assigned a specific school and the School Safety Specialist is responsible for the overall program, the organizational structure avoids overlapping duties and excessive administrative layers.

**Conclusion: Meets**

## Technology

As previously discussed in Chapter 1, the Technology program's organizational structure uses resources both internal to the District and outsourced to a managed technology vendor, EagleTree Technologies. Both sets of resources have clearly defined responsibilities, with the specific responsibilities of the contractor described by the Information Technology/Maintenance Service Contract between the District and EagleTree Technologies, as shown in **Exhibit 2-3**.

***Exhibit 2-3: Scope of Work Services Provided by EagleTree Technologies***



**2. SCOPE OF WORK SERVICES PROVIDED.** Beginning on _____________until June 30, 2026, ETT will provide TCSB the following services (collectively, the "Services"):

1. ETT will provide Network, VOIP, and WIFI services to assist the Taylor County-Network Contractor in the form of design, security, the planning of network disaster recovery, maintenance and setup of TCSB's network consisting of wired and wireless infrastructure.

APPROVED

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By Taylor County
School Board

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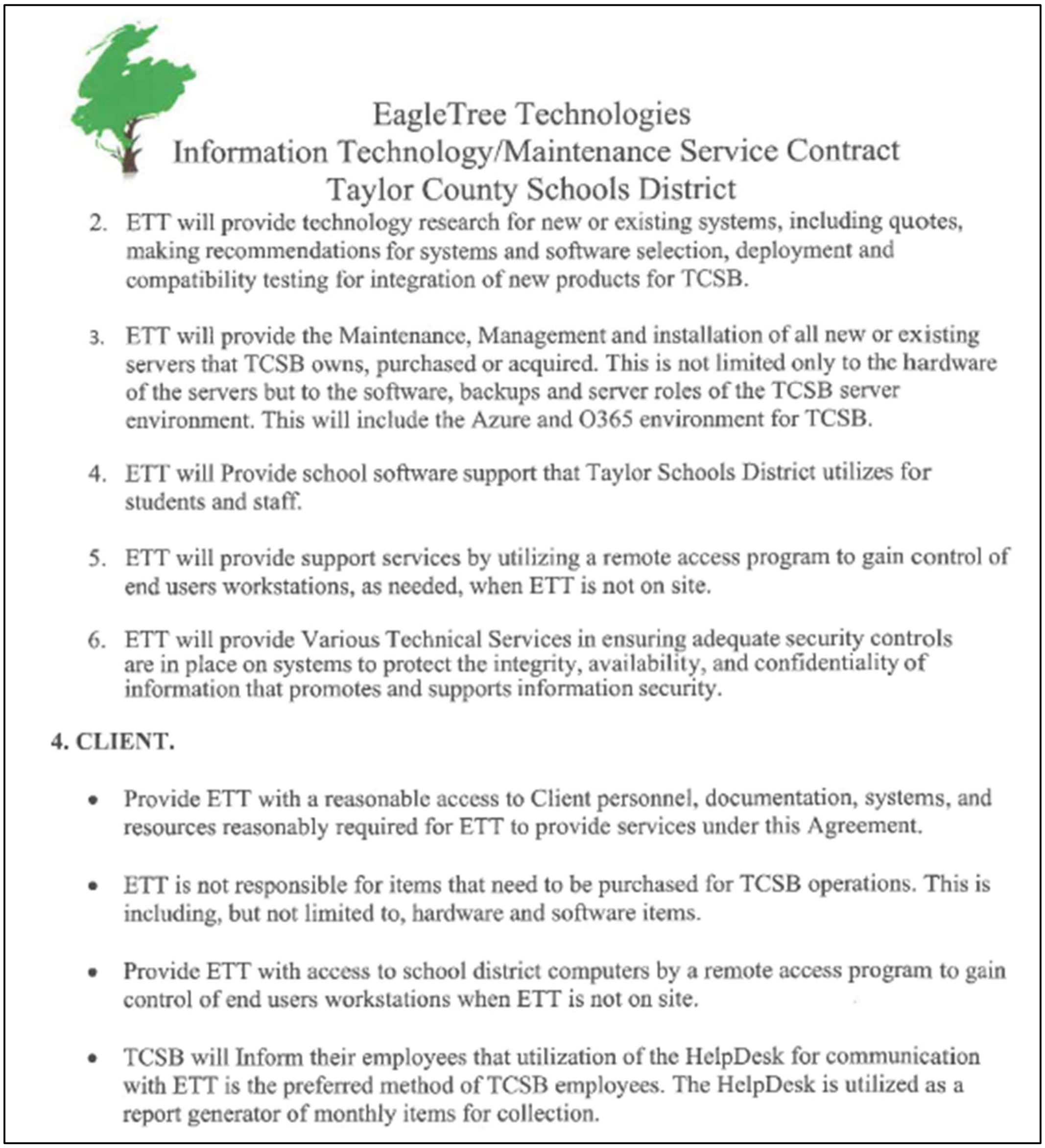


EagleTree Technologies
Information Technology/Maintenance Service Contract
Taylor County Schools District

2. ETT will provide technology research for new or existing systems, including quotes, making recommendations for systems and software selection, deployment and compatibility testing for integration of new products for TCSB.

3. ETT will provide the Maintenance, Management and installation of all new or existing servers that TCSB owns, purchased or acquired. This is not limited only to the hardware of the servers but to the software, backups and server roles of the TCSB server environment. This will include the Azure and O365 environment for TCSB.

4. ETT will Provide school software support that Taylor Schools District utilizes for students and staff.

5. ETT will provide support services by utilizing a remote access program to gain control of end users workstations, as needed, when ETT is not on site.

6. ETT will provide Various Technical Services in ensuring adequate security controls are in place on systems to protect the integrity, availability, and confidentiality of information that promotes and supports information security.

**4. CLIENT.**

- Provide ETT with a reasonable access to Client personnel, documentation, systems, and resources reasonably required for ETT to provide services under this Agreement.
- ETT is not responsible for items that need to be purchased for TCSB operations. This is including, but not limited to, hardware and software items.
- Provide ETT with access to school district computers by a remote access program to gain control of end users workstations when ETT is not on site.
- TCSB will Inform their employees that utilization of the HelpDesk for communication with ETT is the preferred method of TCSB employees. The HelpDesk is utilized as a report generator of monthly items for collection.

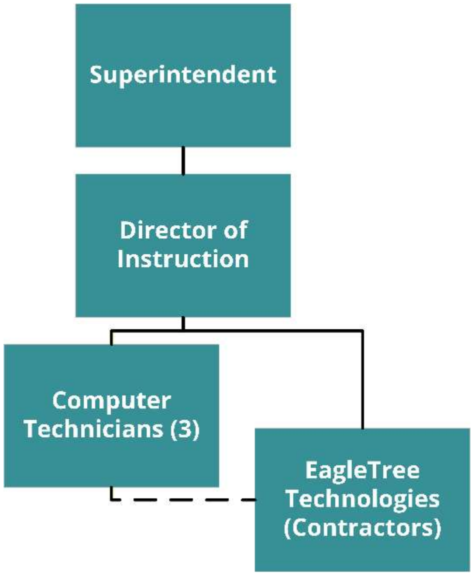
*Source: TCSD School Board meeting records, July 1, 2025*

As part of the services delivered by EagleTree Technologies, the vendor functions in the roles of Information Technology ("IT") Director, Network Manager, and Technology Integration Clerk – three roles previously held by now-defunct positions in the District's central office.

The remaining District-employed positions, which are identified in **Exhibit 2-4**, have a degree of duplication of responsibilities, primarily responding to work orders, which is required to maintain the IT and Management Information Services ("MIS") infrastructure across the District's multiple schools, administrative office, and transportation terminal.

Based on interviews with District staff and a review of School Board meeting minutes, the Computer Technicians appear to operate as a mostly autonomous unit under the Director of Instruction, with many approvals routed directly to the Director of Finance and/or Superintendent. The Computer Technicians do not have supervisory authority over each other and have internally delegated workload and responsibilities.[17] Additionally, the Technology Department does not include a position with clear strategic leadership over the Technology program.

***Exhibit 2-4: Technology Program Structure***



*Source: TCSD Organizational Chart*

In addition to the Computer Technicians, who are identified as members of the Technology Department, and the contractors, the District also has an MIS Department, which is comprised of the MIS Director, and is responsible for managing the student information system and the District's virtual school program. The most recent version of the District organizational chart identifies an MIS Coordinator position under the Director of Instruction but does not clarify where in the organizational structure the MIS Director is located.

**Recommendation:** The Technology Department 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

The Transportation Department falls under the purview of the Director of Personnel. The program uses two supervisory positions: the Transportation Coordinator and the Shop Manager. Bus drivers can have 8-hour shifts (and therefore be eligible for overtime), but most are part-time employees. **Exhibit 2-5** illustrates the organizational structure of the program.

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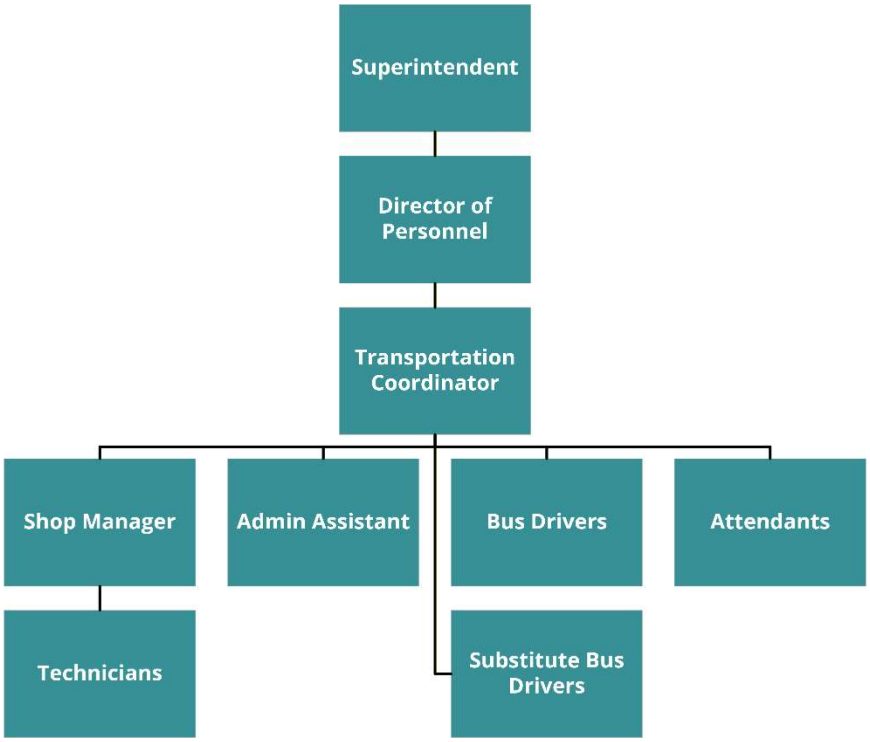
[17] Depending on the source, the Computer Technicians are also referred to as MIS Computer Technicians or Technology Integration Specialists. M&J could not determine based on available sources whether these titles are interchangeable or are separate positions.

*Exhibit 2-5: Transportation Program Structure*



*Source: TCSD Organizational Chart*

The Transportation Department has a clear organizational structure. Memoranda included in School Board meeting minutes demonstrate that both supervisory positions have direct access to the Superintendent as needed. The Transportation Coordinator's span of control does exceed the median percentile (eight direct reports) for the middle management level, but this is not unusual for school district transportation departments that employ a variety of part-time drivers, substitute drivers, and attendants. M&J did not identify duplicative responsibilities or excessive administrative layers.

**Conclusion: Meets**

### Debt Servicing

Debt Servicing is a function of the Finance Department rather than a standalone program.

**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 identified in Subtask 2.1, the Facilities and Maintenance Department employed four full-time positions and three part-time positions during FY 2026. The District maintains five schools, an administrative complex, a bus terminal, and Big Bend Technical College, meaning four full-time staff respond to work orders and perform routine and emergency maintenance across eight facilities/campuses. Similarly, the three part-time groundskeepers maintain the landscaping at each of the eight facilities/campuses, as well as athletic facilities. With current staffing levels compared to the number of facilities, the District risks losing employees' productive time due to excessive transit time. Shyft, a workforce management technology provider, recommends a ratio of one full-time 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 15 to 28 facilities maintenance staff. Due to the age of the facilities, the District should employ closer to the high-end of the range to meet industry standards. The District's four full-time positions are approximately a quarter of the recommended low-end of the range.

As stated in Subtask 2.1, the District employs approximately 28 custodial staff (including part-time staff) who report to their respective school administrators. 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 10,452 square feet. Based on APPA's staffing model, the District is between the definitions of Level 2, Ordinary Tidiness (one custodian per 11,000-18,000 square feet), and Level 1, Orderly Spotlessness (one custodian per 10,000 square feet or less). The District's custodial staffing levels indicate that the District displays comprehensive care for the cleanliness of its facilities.

In interviews with M&J, the Facilities and Maintenance Coordinator stated that a lack of dedicated clerical support limits opportunities to conduct more program tracking and reporting. The District funds few major capital improvement and construction projects, which minimizes the need for consistent project management. However, were the District to fund major projects, the Facilities and Maintenance Coordinator would oversee capital projects and manage the program's work order system, in addition to performing routine and emergency maintenance across the District's facilities, as needed.

**Recommendation:** The District should conduct a review of the program's work orders and workloads to determine if the number of maintenance and groundskeeping employees currently meet the District's needs and will meet the District's needs if additional funding allows for largescale capital projects.

**Recommendation:** The District should consider identifying a clerical or administrative assistant position that can be dedicated part time to support the Facilities and Maintenance Department with data input, data tracking, and other clerical duties.

**Conclusion: Partially Meets**

## School Safety and Security

The core personnel supporting the School Safety and Security program are the School Safety Specialist and the school-based SRDs. The SRD Program Agreement includes a provision that allows for the District and Sheriff's Office to discuss assigning additional deputy sheriffs to the SRD Unit if funding is available, though M&J's interviews with program staff and review of School Board meeting minutes did not indicate a need for increased staffing.

In addition to staffing schools during the standard school day, the SRD Program Agreement includes provisions for the Sheriff's Office to staff deputies (including deputies outside the SRD Unit) at athletic and other school-sponsored events at the Sheriff's Office current overtime flat rate. In interviews with M&J, the School Safety Specialist indicated that the District has been able to staff extra duty employment assignments through the Sheriff's Office and has not needed to consider private security vendors for service provision.

Meeting records also identified a Threat Management Coordinator position, which the School Board established and approved a job description for on October 29, 2024. The School Board also approved a corresponding grant funding allocation for the position and appointed an employee to the position at the same meeting. The job description identified the Threat Management Coordinator position as the liaison between the District and the Statewide District Threat Management Coordinator at FLDOE's Office of Safe Schools and charged the position with the responsibility to develop and implement an annual compliance review process for adherence to State laws and rules. The position reports directly to the Superintendent. The position was vacated on February 27, 2026, and the Director of Personnel was appointed to fill the position through the end of the 2025-2026 school year, with the intention to hire a new Threat Management Coordinator for the 2026-2027 school year.

**Conclusion: Meets**

## Technology

In interviews with M&J, one of the Computer Technicians suggested that in the last half-decade, the Technology Department has decreased in size from six employees to three. Whereas the Technology Department previously included an IT Director position, Network Manager position, and Technology Integration Clerk position, the in-house program staff is currently comprised of three Computer Technicians responsible for management of the on-premises IT infrastructure and instructional technology across the five schools, Big Bend Technical College, District administrative complex, and transportation terminal, with an MIS Director responsible for managing the student information system and virtual school.

The in-house program staff are supplemented by outsourced technology management services provided by EagleTree Technologies. The contractor does not maintain consistent on-site presence, but dispatches staff to the Districts' facilities on an as-needed basis.

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 TCSD (not including the MIS Director). The largest percentage of small school districts (33%) have four to six full-time IT staff. Based on this survey of education technology leadership, TCSD 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 that are not within the scope of the EagleTree Technologies contract.

**Conclusion: Partially Meet**

## Transportation

In interviews with M&J, program staff suggested that the rate of bus drivers leaving District employment is outpacing the rate of new bus drivers starting work with the District. The Transportation Department has realigned, shortened, and eliminated routes to limit the number of bus drivers needed, as well as implemented more community bus stops. Even with these shortage mitigation efforts, full-time administrative staff in the Transportation Department are filling in as necessary for absent drivers.

To further address driver shortages, the District is considering purchasing 12- or 14-person vans for educational, athletic, and administrative staff to drive to special events and competitions to limit the need for full buses and certified drivers to transport students to these events.

The District appears to be able to maintain its buses with its current maintenance staff and minimal outsourced work that requires specialized equipment the District doesn't own.

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
- 73% of school administrators favored organizing centralized pick-up and drop-off locations, such as community bus stops, for students using school buses

While the District's Transportation program staffing levels are adversely impacted by a bus driver shortage, the Transportation Department's circumstances and strategies are in line with school districts of all sizes across the country.

**Conclusion: 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

**Alternative Service Delivery**
**Overall Finding: Partially Meets**

While most staff who participated in interviews with M&J stated that their program has evaluated alternative service delivery and has made changes to both in-house and outsourced services based on those evaluations, few of the evaluations and assessments conducted by the programs were documented. Assessments did not always appear to be based on common analyses, such as cost-benefit analyses or feasibility studies. The programs' lack of consistent documentation results in questions about assessment methodology, intention, and justification for the determination.

M&J identified only one opportunity for alternative service delivery, which could have the benefit of ensuring the District is successful in cost recovery. M&J also identified several opportunities for enhanced service delivery through enhancements to current service delivery models rather than alternative service delivery models.

**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

In interviews with M&J, District management asserted that the Facilities and Maintenance Department routinely considers alternative service methods to determine if outsourcing would be more advantageous to the District than keeping services in-house. For example, the Facilities and Maintenance Coordinator identified that the District was spending too much on upkeep on the lawnmower used to cut the athletic fields and decided to outsource the responsibility when the District determined a vendor could provide the service more economically. Additionally, the District maintains a service contract with a local Heating, Ventilation, and Air Conditioning ("HVAC") technician who can provide maintenance on HVAC systems beyond the training of the District-employed maintenance staff.

While program management may verbally discuss alternative service methods, the District does not document the evaluation of alternative service methods. A review of Taylor County School Board ("School Board") meeting records indicated that the School Board's consideration of alternative service methods is similarly not fully documented or based on empirical evaluation methods, such as feasibility studies and cost-benefit analyses.

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

**Conclusion: Partially Meets**

## School Safety and Security

School Safety and Security program services are delivered through the School Resource Deputy ("SRD") Program Agreement between the School Board and the Taylor County Sheriff's Office ("Sheriff's Office" or "Sheriff"), with the support of District staff in the Technology and the Facilities and Maintenance Departments. In interviews with M&J, the School Safety Specialist stated that, while the SRD Unit (i.e., the School Safety Specialist, or SRD Unit Supervisor, and the school-based SRDs) has existed since the execution of the first agreement term in 2019, a civilian employee of the District supervised the School Safety and Security program overall until 2024.

While M&J's interviews with other District staff and review of School Board meeting minutes didn't directly corroborate the statement that the program lead was originally a civilian District employee, various documents indirectly point to this being the case. For example, the District organizational chart approved by the School Board in April 2022 listed a Personnel and Safety Specialist position that reported to the Director of Personnel; the Personnel and Safety Specialist position was also included in an Administrative Salary Schedule for FY 2024. The Personnel and Safety Specialist position, which included combined safety and human resources responsibilities, was vacated on August 8, 2024, according to School Board records.

The FY 2025 term of the SRD Program Agreement, executed on September 3, 2024, was the first edition of the agreement to include a School Safety Specialist appointment made by the Sheriff. Therefore, at some point prior to July 2024, when the FY 2025 version of the agreement was drafted, the District appears to have evaluated the service delivery model for the program. None of the relevant current District management (e.g., Superintendent, Director of Finance, School Safety Specialist) were in management positions prior to November 2024, so could not provide insight into the evaluation process. Furthermore, a review of School Board meeting minutes and agenda items did not identify records related to the evaluation. Therefore, if the District has evaluated alternative service methods for delivery program services, such as outsourcing leadership of the program to the Sheriff's Office, the District has not documented the analyses or justifications used to reach a conclusion.

In addition to the SRD program, the District uses third-party vendors and contractors to provide specific equipment and tools, such as the security camera network provided by SETEL and the Emergency Management Suite ("EMS") software provided by Navigate360.

**Recommendation:** District leadership and Safety and Security program-related staff should consider conducting empirical evaluations of alternative service methods and document the evaluations for presentation to the School Board as justification for contracts and expenditures.

**Conclusion: Partially Meets**

## Technology

To manage its technological infrastructure, the District transitioned from an exclusively internal operational structure to a Managed Information Technology ("IT") Services model. The Taylor County School Board has approved a 6-to-12-month contract with EagleTree Technologies for the last two fiscal years (FY 2025 and FY 2026). Per the contract, EagleTree Technologies handles core network, VoIP, and Wi-Fi system designs, cybersecurity controls, and disaster recovery planning.[18] This arrangement fills the role of IT Director (previously a District-employed position) and provides Tier 2 and Tier 3 technical escalation support for the District-employed onsite technicians.[19]

By outsourcing management of its IT infrastructure, the District gained additional resources and expertise not available through an exclusively internal operational structure. The contract requires the vendor to "provide technology research for new or existing systems including quotes, making recommendations for systems and software selection, deployment, and compatibility testing for integration of new products." The vendor uses its industry insight and knowledge of the solutions it provides to other customers to continuously identify potential improvements for the District's technology infrastructure. EagleTree Technologies services other school districts in the region, including Franklin County School District and Jefferson County School District, which can result in more advantageous pricing through bulk purchasing and economies of scale.

While the District likely conducted a comparative evaluation of maintaining an exclusively internal operational structure versus outsourcing through a Managed IT Services model, the Technology program did not document this evaluation, which limits the ability of anyone not involved in the evaluation to review and understand the evaluation methods and justification for selecting the alternative service delivery method.

In addition to outsourced IT management, the District maintains contracts for specialized equipment (e.g., network switches) and software (e.g., EMS) through third-party vendors. Contracts with the Panhandle Area Educational Consortium ("PAEC") supply the District's financial system, Skyward, and student information system, PAEC Student Data Services.

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[18] VoIP stands for Voice over Internet Protocol.

[19] IT help desk support models frequently assign issues to one of three tiers based on the complexity of the issue, which helps ensure the right IT staff handle the right tasks. Tier 1 technical support handles routine, high-volume issues (e.g., password resets, account setup). Tier 2 technical support focuses on more technical issues (e.g., system errors, connectivity problems). Tier 3 support solves advanced problems (e.g., software bugs, infrastructure failures). Each successive escalation tier requires more specialized tools and knowledge.

**Recommendation:** The Technology Department should document evaluations of alternative service delivery models for records retention purposes and presentation to the School Board as justification for contracts and expenditures.

**Conclusion: Partially Meets**

## Transportation

In interviews with M&J, the Transportation Shop Manager stated that the District is in the process of evaluating the feasibility of providing alternative service delivery for special event and extracurricular travel. The District has two options for providing transportation services to students attending special events, extracurricular activities, and athletic and academic competitions: (1) the District transports the students on a full-size school bus, or (2) the District transports the students in seven-to-eight-passenger vans. Oftentimes, a full-size school bus is too large for the District's needs and requires a driver with a commercial driver's license ("CDL"), meaning most educational and athletic employees of the District who are traveling with the students are ineligible to drive the bus. As a result, the Transportation Department is having to find bus drivers who will agree to these extra trips. Conversely, while any District employee with a driver's license can drive the seven-to-eight-person vans, the vans don't seat enough passengers for many events, meaning more vans and drivers are needed. To respond to this issue, the Transportation Department is looking at 12-to-14-person vans, according to the Transportation Shop Manager. These vehicles would allow for the transport of a larger number of students per vehicle, while still being able to utilize District employees already going on the trip (e.g., club sponsors, coaches, chaperones) to drive the vehicle, cutting down on the number of vehicles required and/or the extra costs of scheduling a school bus.

The program conducts recurring evaluations of bus maintenance on a case-by-base basis. While most maintenance work is performed in-house, if specialized equipment is needed that the District doesn't own, the Transportation Department uses outside vendors.

While program management may verbally discuss alternative service methods, the District does not document the evaluation of alternative service methods. A review of School Board meeting records indicated that the School Board's consideration of alternative service methods is similarly not fully documented or based on empirical evaluation methods, such as feasibility studies and cost-benefit analyses.

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

**Conclusion: Partially 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

In interviews with M&J, program management asserted that the District evaluates its outsourced services, which has resulted in both changes in vendor and insourcing of services. For example, the Facilities and Maintenance Coordinator stated that the District was using outsourced HVAC system repair services based in Jacksonville. The District identified a local vendor who could perform the work at the same level, while also performing the work timelier and with better cost efficiency. The Facilities and Maintenance Coordinator provided another example, in which the District identified that the outsourced groundskeeping vendor was charging more than program management felt was justified. The District determined that insourcing the groundskeeping – primarily mowing (apart from athletic fields) – and paying the District's part-time groundskeepers for more hours would be more cost efficient.

Similar to the evaluations of alternative service delivery methods discussed in Subtask 3.1, while program management may verbally discuss assessment of contracted services, the District does not document the assessment. A review of School Board meeting records again indicated that the School Board's consideration of alternative contracted service delivery methods is minimally documented and is primarily based on competitive procurement methods without written assessment of current service providers and delivery methods.

**Recommendation:** The Facilities and Maintenance Department should consider conducting periodic assessments of contracted services and document the assessments for presentation to District management and the School Board as justification for contracts and expenditures. The Facilities and 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 stated in Subtask 3.1, program delivery is outsourced to the SRD Unit through the Sheriff's Office. Beyond direct provision of security services, the District maintains contracts with third parties for various equipment and tools, such as the security camera network provided by SETEL Navigate360's EMS platform. District staff and SRD Unit staff both identify and procure equipment: the Technology Department procured the security camera network, the former Personnel and Safety Specialist procured EMS, and the previous Sheriff-appointed School Safety Officer procured metal detectors to place at entrances to the middle and high schools.

Changes to the SRD Program Agreement indicate that the District has assessed the effectiveness of the outsourced services; however, any assessments have not been documented. Similarly, records related to the purchase of security-related equipment do not indicate whether the program conducted assessments to identify ways to improve the performance of or decrease the cost of outsourced contracts for equipment beyond standard competitive procurement procedures.

**Recommendation:** The Safety and Security program should document assessments of outsourced service delivery for presentation to District management and the School Board as justification for contracts and expenditures. The District 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

In interviews with M&J, one of the Computer Technicians identified examples of the Technology program assessing current contracted services and deciding to make changes to improve the performance and cost efficiency of service delivery. One example provided asserted that the Technology Department assessed the cost of licenses for network switches under its then-current contract and determined the per-device cost was comparatively higher than other vendors' costs. The District considered alternative vendors and purchased new network switches with E-Rate funds from a new vendor, which the Computer Technician asserted has provided better service delivery and a better product for a lower price. M&J was unable to verify this assessment and change in services through available documentation.

As a second example: The District previously used both Gaggle and GoGuardian for student safety and digital monitoring. After determining that the cost of subscribing to both platforms was excessively high, the Technology program assessed alternate service delivery models. In 2023, the Technology program recommended transitioning to Linewize Monitoring Software, which the School Board approved. After entering an initial three-year contract, the District renewed its subscription to the platform in May 2026 for another three-year period. While available documentation did not demonstrate a documented evaluation and justification for the transition, the Computer Technician stated that the Linewize contract combined classroom management and student monitoring functions into a single platform, which decreased program costs from the previous two-vendor, two-platform-subscriptions model.

The third example provided regarded the District's on-premises servers and third-party backup to those servers. The Technology Department identified a need to purchase new servers for the storage of District records and system files. Microsoft's introduction of Windows 11 hardened network security defaults, which resulted in older servers becoming inaccessible on the new operating system. Windows 11 blocks access to servers that rely on obsolete network file-sharing protocols, such as Server Message Block version 1, and requires updated firmware that meets the operating system's security requirements. Microsoft ended its standard support for Windows 10 in October 2025, which led the District to upgrade devices still operating on Windows 10 to Windows 11. This upgrade blocked the District's devices from accessing the legacy network servers that used obsolete protocols. Therefore, the Technology Department identified a need to purchase new servers and after soliciting quotes, received approval from the School Board to contract with Howard Technology Solutions for two new servers in July 2025.

As part of the determination to purchase new servers, the Computer Technician asserted that the Technology Department assessed its contract with NRI and determined that the District could lower program costs by migrating its backups from NRI to the District's older servers and subsequently ending the contract with NRI.[20] According to the Computer Technician, the migration was underway with EagleTree Technologies' support when M&J was onsite in June 2026. M&J was unable to confirm the backup migration and whether the program documented the assessment of backup hosting services with available documentation.

**Recommendation:** The Technology Department should document assessments of outsourced services to strengthen record-keeping protocols. Documentation should include the assessment methodology and outcome, along with justifications and relevant program performance and cost information.

**Conclusion: Partially Meets**

## Transportation

The District has limited outsourced transportation-related services. According to the Transportation Shop Manager, the maintenance shop generally only outsources work that requires specialized equipment that the District doesn't own. As funding has allowed, the District has purchased some of this specialized equipment, which has a higher upfront cost, but decreases costs long-term as it limits the need for contractors. For example, the Transportation Shop Manager stated that the District purchased welding equipment so maintenance staff could perform certain fixes and improvements in-house by certified welders.

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[20] The District's contract for hosting network backups was previously with Core BTS. When NRI acquired Core BTS, the contract was assigned to NRI.

The Transportation Shop Manager also stated that the District previously maintained contracts with two bus producers (Blue Bird Corporation and Thomas Built Buses) for replacement parts, but identified a more cost efficient local vendor (Rush Truck Centers in Lake City) that now provides both parts and the necessary outsourced maintenance work previously discussed.

In September 2024, the Transportation Department submitted a request to add a new feature to the District's Transfinder contract.[21] According to the request, the District's previous shop maintenance tracking software became outdated and when the service was transitioned to a cloud-based product, the District wasn't included in the transition. Instead of renewing the service agreement with the previous software provider and transitioning the District's inventory tracking to that vendor's cloud-based solution, the Transportation Department determined that purchasing the additional tool, Servicefinder, from Transfinder, which would keep more processes contained within the same family of products and expand the services received beyond those provided by the previous supplier.

While there is documentation requesting the additional Transfinder purchase, the District did not document the assessment itself. A review of School Board meeting records again indicated that the School Board's consideration of alternative contracted service delivery methods is minimally documented and is primarily based on competitive procurement methods without written assessment of current service providers and delivery methods.

**Recommendation:** The Transportation Department should consider conducting periodic assessments of contracted services and document the assessments for presentation 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: Partially Meets**

## 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**

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[21] Transfinder is the transportation management software company that offers Servicefinder as one of several transportation-related software solutions.

## 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.).*

M&J did not identify significant opportunities for alternative service delivery and, therefore, the District meets the criteria of this Subtask. The recommendations that M&J presents for the programs in this Subtask are potential enhancements to current service delivery models could improve the efficiency, effectiveness, and/or economy of the programs.

**Overall Conclusion: Meets**

### Facilities

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The following paragraphs and associated recommendations identify two procedural improvements related to service delivery that the District could consider to improve program efficiency, effectiveness, and economy.

As previously discussed in Subtasks 1.1 and 1.2, program leadership feels that the work order system used by the Facilities and Maintenance Department limits opportunities for automated workflows and analytics tracking. Maintenance work order systems with robust automation capabilities (such as automated workflows and auto-generated management reports) can improve service delivery efficiency and potentially reduce program costs by decreasing time spent by management and maintenance personnel on clerical tasks and by identifying trends that could lead to additional strategic planning for preventative maintenance.

A review of School Board meeting minutes indicates that the District frequently permits outside groups to use its facilities. Events and organizations that meet community service conditions and/or directly benefit District students are frequently exempted from paying a standard facility fee. Other organizations agreed to In Lieu of Payment Agreements with the District. The Request to Use Buildings and Facilities form includes a line for entry of an hourly fee to be paid to the District upon facility use; however, this hourly fee line was consistently left blank by District management in the forms reviewed by M&J. While community and student benefit exemptions help strengthen ties with the community, the District may not be fully recovering costs to its facilities resulting from non-standard wear and tear. The District may also not be fully recovering custodial costs and overtime costs resulting from facility supervision.

**Recommendation:** The Facilities and Maintenance Department should evaluate the automation capabilities of its work order system to determine whether automated workflows and auto-generated reporting could improve program efficiency and effectiveness, while also decreasing costs. If the District decides to consider alternative systems for the program's work orders, the decision makers should ensure evaluations of potential products include a review of automation capabilities.

**Recommendation:** The District should consider more regular collection of facility fees to partially offset maintenance, custodial, and personnel costs resulting from facility use by outside groups and activities. The District could consider levels of discounted fees for varying categories of outside organizations and activities, as opposed to blanket exemptions.

**Conclusion: Meets**

## School Safety and Security

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The following recommendation identifies a procedural improvement related to service delivery that the District could consider to improve program efficiency, effectiveness, and economy.

**Recommendation:** The District should fully implement safety and security technologies and equipment across all schools, as funds become available. Full implementation of equipment, such as metal detectors and access control badges would help standardize safety and security protocols across each of the District's facilities and improve opportunities for full-program tracking of performance data.

**Conclusion: Meets**

## Technology

The District's Information Technology Acceptable Use Policy and Procedures does not include a cost recovery method for IT equipment and devices used by students and employees when those IT equipment or devices are damaged through user behavior, rather than standard wear and tear or other causes outside of the user's control. The assessment of fees to users who damage District-owned equipment and devices serves as both a mechanism to offset some of the costs associated with repairing or replacing the District's information technology and a deterrent to misuse and mishandling of equipment and devices.

**Recommendation:** The Technology Department should consider evaluating the potential impact of assessing fees and penalties for misuse or mishandling of IT equipment and devices as a cost recovery method. The District should review and amend its Information Technology Acceptable Use Policy and Procedures according to the outcome of the evaluation, as necessary.

**Conclusion: Partially Meets**

## Transportation

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The following paragraph and associated recommendation address a possible procedural improvement related to service delivery that the District could consider to improve program efficiency, effectiveness, and economy.

A review of School Board meeting minutes indicates that the District frequently permits outside groups to use its school bus. The Request to Use School Bus form includes three items related to cost recovery:

- Space for entry of the name and billing address of the party responsible for the trip cost,
- Yes and no checkboxes with the question “School or Sponsoring Agency to reimburse costs to Taylor School Board,” and
- A statement that upon returning from the trip, the School or Sponsor of the trip will receive a requisition detailing the total cost of the trip, payment for which is due upon receipt.

Of the six completed forms reviewed, all but one of the requestors identified at least the organization or school responsible for the trip cost. The sixth stated that the driver was donating their driving time, and the sponsor would purchase fuel and any other cost pertaining to the use of the bus. None of the forms reviewed had either of the yes or no checkboxes marked. Available records did not indicate whether the Transportation Department was actually reimbursed for the cost of the trips taken. The request form does not explain how trip costs are determined or provide estimates or common trip cost amounts. While the District may discuss these costs with the schools and sponsors, detailing the pricing structure or methodology on the form signed and submitted by the requestor is a leading practice for any request form that may result in fees or cost reimbursement.

**Recommendation:** The Transportation Department should ensure that it regularly issues transportation requisitions detailing the total trip costs after each use of school buses and further ensure that the District receives payment. If the District is not consistently receiving payments for reimbursable trip costs, the Transportation Department should consider adding remediation language to the request form. The Transportation Department should also consider adding a brief explanation of the pricing structure or methodology for trip costs to the request form.

**Conclusion: Meets**

## Debt Servicing

M&J did not identify any 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 an interim one-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: Does Not Meet
- Subtask 4.3 – Performance Measures and Standards: Partially Meets
- 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

The District has not developed written program-level goals and objectives for the Facilities program. While the District maintains a Five-Year District Facilities Work Plan ("Work Plan") with identified projects, revenues, and expenditures, the items listed in the Work Plan are specific tasks, rather than measurable goals and objectives.

**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 does not have any program-specific goals and objectives for the School Safety and Security program. As detailed in Subtask 4.2, there is an objective in the District's 2025-2026 interim strategic plan related to this program. While not program-wide, the annual School Resource Deputy ("SRD") Program Agreement between the Taylor County School Board ("School Board") and the Taylor County Sheriff's Office ("Sheriff's Office" or "Sheriff") establishes a goal specific to the SRDs:

> *A goal of each SRD shall be to foster a positive image of law enforcement officers among young people; therefore, the personality, grooming, and communication of each SRD are paramount. Each SRD shall have a genuine desire to want to work with the faculty and students at the school assigned.*

**Recommendation:** The School Safety and Security program staff should consider writing and then adopting a full set of program-level goals and objectives that align with the vision and priorities established in the District's 2025-2026 interim strategic plan and the intentions of the SRD Program Agreement with the Sheriff's Office. 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**

## Technology

The District does not have any program-specific goals and objectives for the Technology program. As detailed in Subtask 4.2, there is an objective in the District's strategic plan related to this program.

The Technology Department page on the District's website states: "The Taylor County School District's purchase and implementation of technology is guided by a multi-year plan that has been approved by the Florida Department of Education." The most recent version of a TCSD-specific Digital Classrooms Plan was published in October 2014 and set target deadlines for the goals, objectives, and activities listed in the plan through FY 2017. Therefore, it is unlikely the goals, objectives, and activities listed in the plan are still in use by the Technology program in 2026.[22]

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[22] 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.

**Recommendation:** The Technology 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**

## Transportation

The District does not have program-level goals and objectives for the Transportation program, beyond an unwritten intent to transport students to and from school in a safe, reliable manner.

The District maintains a tentative vehicle routine maintenance plan and a tentative school bus replacement plan that set expectations for service, inspections, and vehicle replacements. The plans were provided to M&J in a document that had limited details and did not appear to have been reviewed or approved by District management and the School Board. These targets could be considered measurable goals if the plans included better details, such as specific schedules for particular vehicles, potential funding sources, and standards. For example, the school bus replacement plan indicates that each bus should be replaced every ten years to avoid costly repairs, but does not establish a threshold for what would be considered a costly repair (and would therefore necessitate earlier replacement).

**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.

**Recommendation:** The Transportation Department should consider creating more detailed vehicle maintenance and replacement plans. The Transportation Department could consider establishing criteria and/or thresholds for evaluating when a vehicle has reached its end of reasonable life.

**Conclusion: Partially Meets**

## Debt Servicing

The District's Debt Servicing function currently processes infrequent sources of debt, and the District does not have the intention to begin issuing debt or otherwise increase the services provided by the function. If the District decides to begin issuing or taking on higher amounts of debt, and on a more frequent basis, then the District would need to develop function-level goals and objectives.

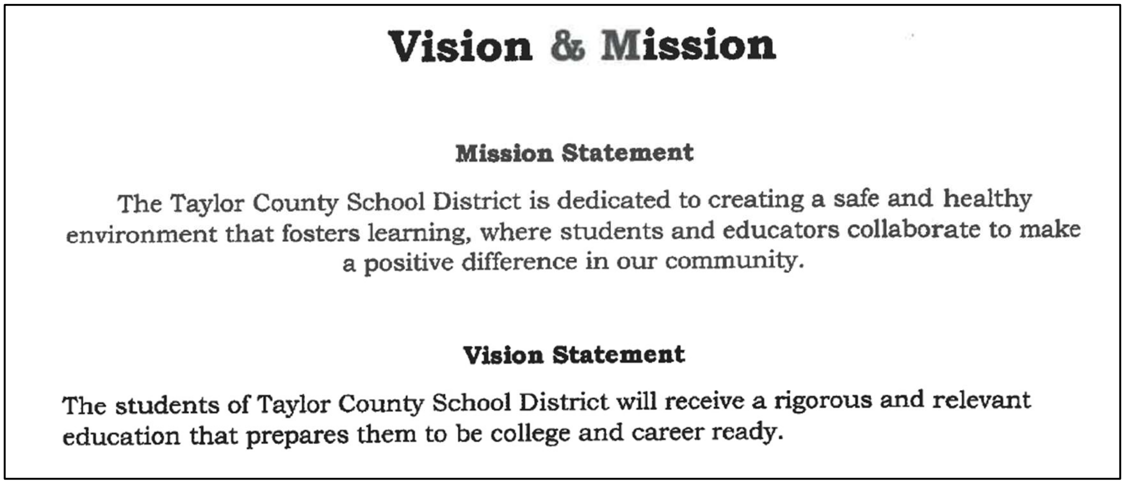
**Conclusion: Not Applicable**

## 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.*

On July 22, 2025, the Taylor County School Board ("School Board") approved an Interim Strategic Plan for 2025-2026. The Interim Strategic Plan lays out a mission statement and vision statement, as shown in **Exhibit 4-1**; six goals, as shown in **Exhibit 4-2**; and three strategic areas of focus, as shown in **Exhibit 4-3**. Each of the strategic areas of focus is supported by two or three objectives, with associated strategies, progress monitoring/management measures, and outcome measures.

***Exhibit 4-1: TCSD Vision & Mission***



**Vision & Mission**

**Mission Statement**

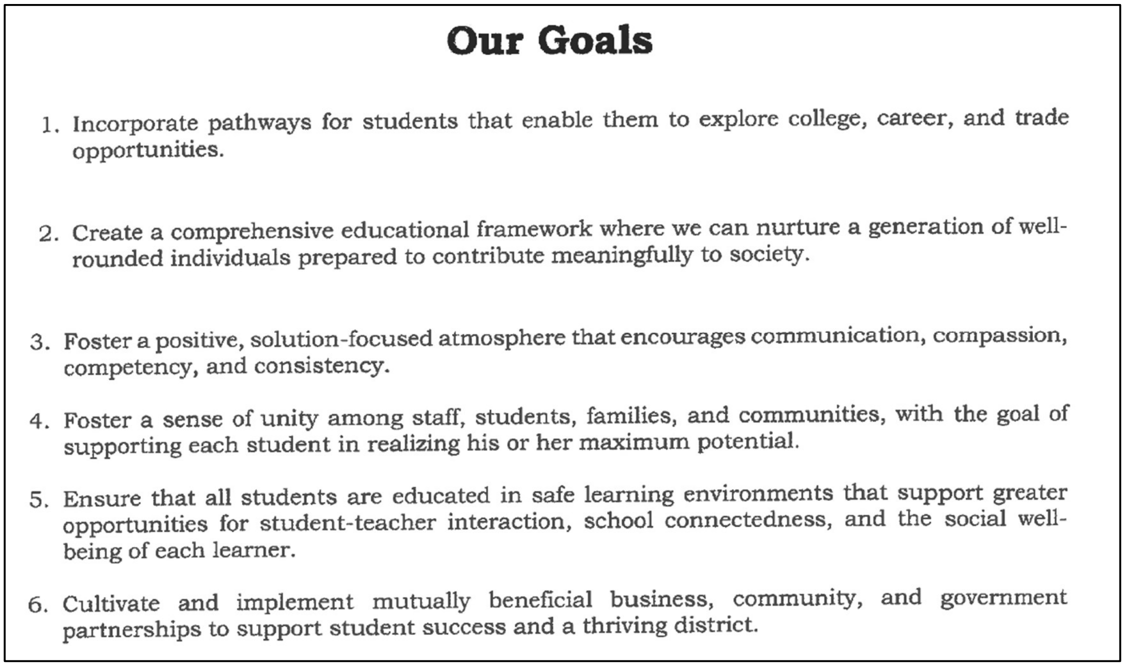
The Taylor County School District is dedicated to creating a safe and healthy environment that fosters learning, where students and educators collaborate to make a positive difference in our community.

**Vision Statement**

The students of Taylor County School District will receive a rigorous and relevant education that prepares them to be college and career ready.

*Source: Taylor County School District Interim Strategic Plan 2025-2026*

***Exhibit 4-2: TCSD Goals***

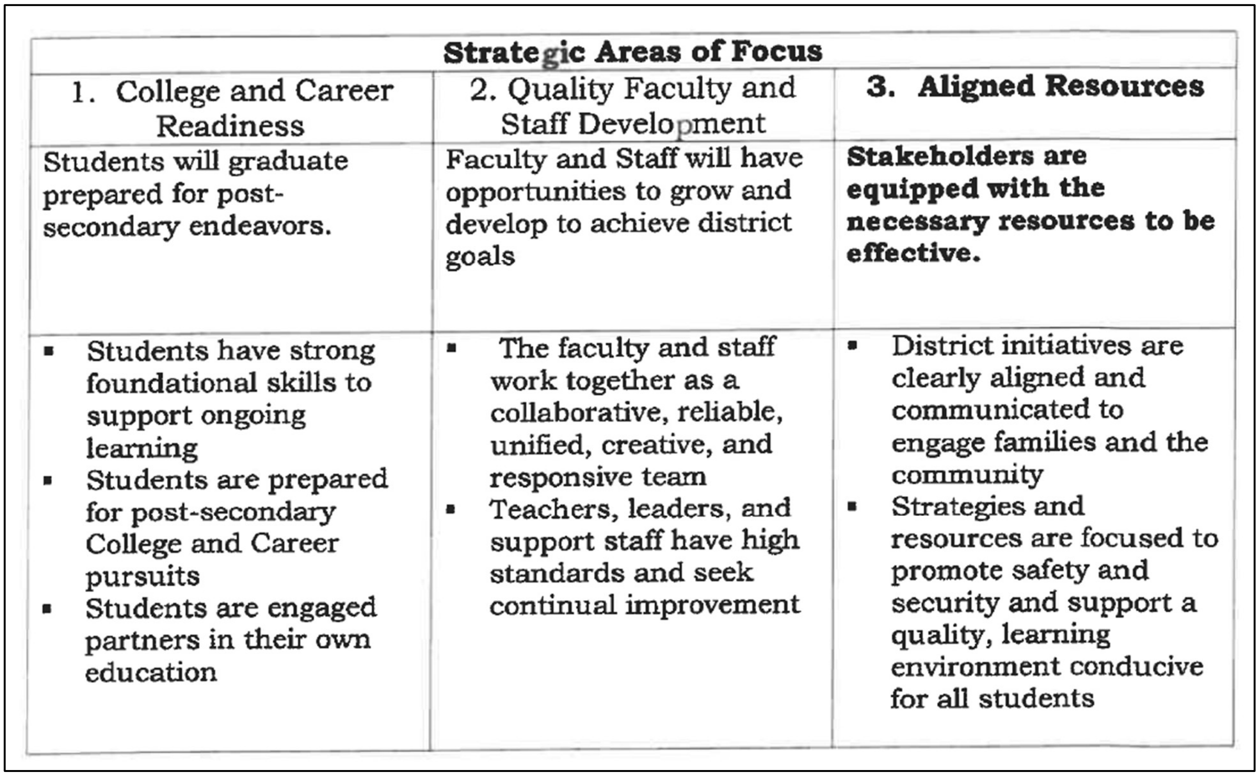


**Our Goals**

1. Incorporate pathways for students that enable them to explore college, career, and trade opportunities.
2. Create a comprehensive educational framework where we can nurture a generation of well-rounded individuals prepared to contribute meaningfully to society.
3. Foster a positive, solution-focused atmosphere that encourages communication, compassion, competency, and consistency.
4. Foster a sense of unity among staff, students, families, and communities, with the goal of supporting each student in realizing his or her maximum potential.
5. Ensure that all students are educated in safe learning environments that support greater opportunities for student-teacher interaction, school connectedness, and the social well-being of each learner.
6. Cultivate and implement mutually beneficial business, community, and government partnerships to support student success and a thriving district.

*Source: Taylor County School District Interim Strategic Plan 2025-2026*

***Exhibit 4-3: TCSD Strategic Areas of Focus***



| Strategic Areas of Focus | | |
|---|---|---|
| 1. College and Career Readiness | 2. Quality Faculty and Staff Development | **3. Aligned Resources** |
| Students will graduate prepared for post-secondary endeavors. | Faculty and Staff will have opportunities to grow and develop to achieve district goals | **Stakeholders are equipped with the necessary resources to be effective.** |
| ▪ Students have strong foundational skills to support ongoing learning<br>▪ Students are prepared for post-secondary College and Career pursuits<br>▪ Students are engaged partners in their own education | ▪ The faculty and staff work together as a collaborative, reliable, unified, creative, and responsive team<br>▪ Teachers, leaders, and support staff have high standards and seek continual improvement | ▪ District initiatives are clearly aligned and communicated to engage families and the community<br>▪ Strategies and resources are focused to promote safety and security and support a quality, learning environment conducive for all students |

*Source: Taylor County School District Interim Strategic Plan 2025-2026*

District staff stated that the presentation of a Five-Year District Strategic Plan for 2026-2031 will be included in the School Board meeting agenda for July 21, 2026. The five-year strategic plan established new guiding principles, core values, and mission and vision. The plan also established five annual goals:

1. Student Achievement: For the 2026-2027 school year, Taylor County School District will raise achievement by 2% in all academic and career-tested areas, as measured by both District and State progress monitoring tools.
2. Culture and Climate: By 2026-2027, Taylor County School District will increase the percentage of parents utilizing the FOCUS Parent Portal from 89% to 92%. In addition, participation in SAC meetings will increase by 10%.[23]
3. Staff Development: By the 2026-2027 school year, 100% of teachers will utilize teacher-level data to set and pursue a professional learning improvement plan. This will be supported through individual development and participation in PLCs.[24]
4. Employee Retention and Recruitment: By the 2026-2027 school year, Taylor County School District will decrease the number of out-of-field teachers by 1% each year.

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[23] The FOCUS portal allows parents to monitor their students' real-time grades, test scores, and attendance, as well as receive District communications. SAC is the School Advisory Council, a committee of parents, teachers, and community members who help prepare and evaluate Schoolwide Improvement Plans.

[24] PLCs are Professional Learning Communities – groups of educators who collaborate, analyze student data, and share leading practices to improve teaching methods and encourage student achievement.

5. Resource Management: The District will maintain effective financial management and accountability through the completion of annual financial audits and continuous monitoring of the District fund balance. There will be an annual review of staffing plans, as well as ongoing evaluation of expenditures to ensure compliance, efficiency, and alignment with District strategic goals. The Finance Department and the Safety Specialist will present bi-annual reports at District Advisory Council meetings.

Each goal is introduced alongside relevant critical initiatives; action steps; a framework of rigor, resiliency, and relevance; and key measures.

The five-year strategic plan provides additional guidance to the District for its activities, including action steps specific to the School Safety and Security program. However, as explained in Subtask 4.1, the District does not have a comprehensive set of goals and objectives for the five programs included in this audit that can help align program direction, operation, and activities with the new strategic plan. As the District continues to develop its strategic direction and initiatives, the District should develop goals and objectives that align with the 2026-2031 strategic plan to ensure that each of the District's programs operate under the same clearly defined direction.

**Overall Conclusion: Does Not Meet**

## Facilities

As discussed in Subtask 4.1, the Facilities and Maintenance Department has not developed program-level goals and objectives for the Facilities program, which limits the program's ability to direct its activities in a manner consistent with the District's strategic plan.

While the program does not maintain facilities-related goals and objectives, the Facilities program could be viewed as a component of Goal 5, as introduced in **Exhibit 4-2**:

> *Ensure that all students are educated in safe learning environments that support greater opportunities for student-teacher interaction, school connectedness, and the social well-being of each learner.*

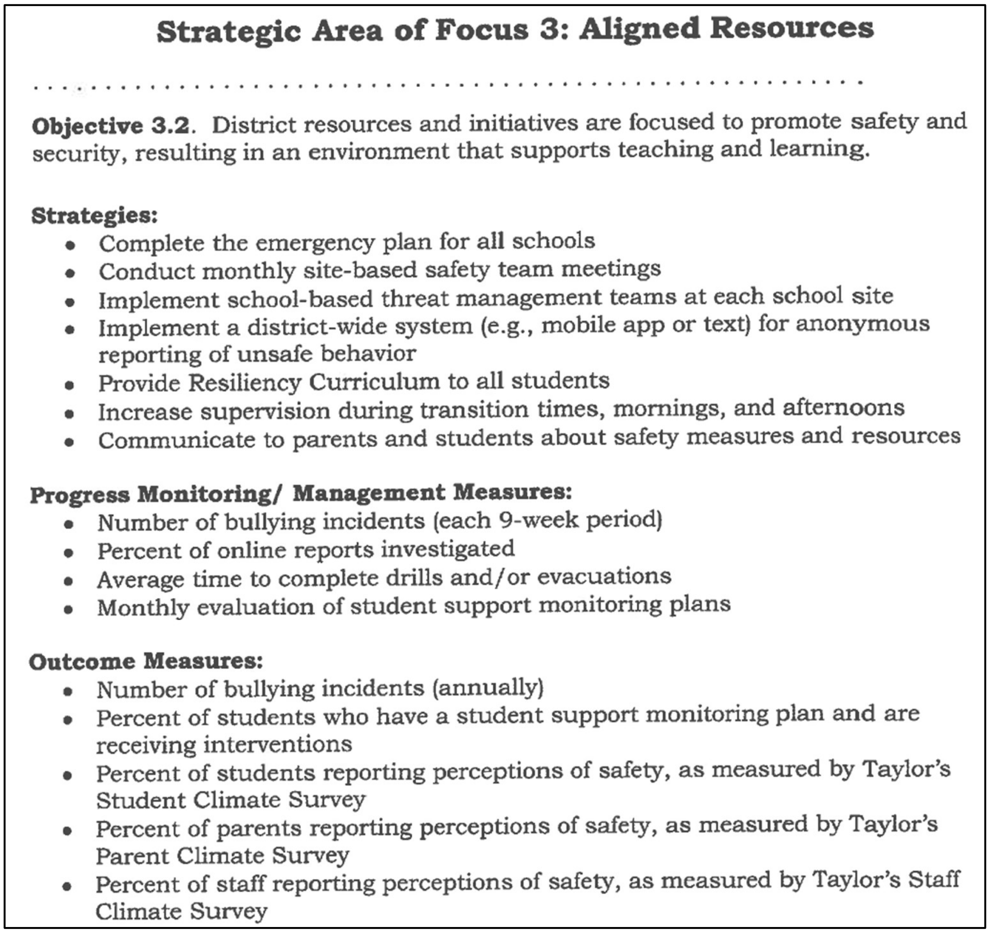
As stated previously in Subtask 4.1, M&J recommends that the District consider developing Facilities-program-level goals and objectives that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

**Conclusion: Does Not Meet**

## School Safety and Security

While the District does not maintain program-level goals and objectives for the Safety and Security program, one of the objectives in the District's 2025-2026 interim strategic plan is directly related to the program. **Exhibit 4-4** provides the District's explanation of the objective and its associated strategies, progress monitoring/management measures, and outcome measures.

***Exhibit 4-4: TCSD Interim Strategic Plan Objective 3.2***



**Strategic Area of Focus 3: Aligned Resources**

**Objective 3.2**. District resources and initiatives are focused to promote safety and security, resulting in an environment that supports teaching and learning.

**Strategies:**

- Complete the emergency plan for all schools
- Conduct monthly site-based safety team meetings
- Implement school-based threat management teams at each school site
- Implement a district-wide system (e.g., mobile app or text) for anonymous reporting of unsafe behavior
- Provide Resiliency Curriculum to all students
- Increase supervision during transition times, mornings, and afternoons
- Communicate to parents and students about safety measures and resources

**Progress Monitoring/ Management Measures:**

- Number of bullying incidents (each 9-week period)
- Percent of online reports investigated
- Average time to complete drills and/or evacuations
- Monthly evaluation of student support monitoring plans

**Outcome Measures:**

- Number of bullying incidents (annually)
- Percent of students who have a student support monitoring plan and are receiving interventions
- Percent of students reporting perceptions of safety, as measured by Taylor's Student Climate Survey
- Percent of parents reporting perceptions of safety, as measured by Taylor's Parent Climate Survey
- Percent of staff reporting perceptions of safety, as measured by Taylor's Staff Climate Survey

*Source: Taylor County School District Interim Strategic Plan 2025-2026*

The interim strategic plan also identifies as a goal (as included in **Exhibit 4-2**):

> *Ensure that all students are educated in safe learning environment that support greater opportunities for student-teacher interaction, school connectedness, and the social well-being of each learner.*

The plan does not contemplate this goal in a measurable fashion.

The fifth goal of the newly introduced 2026-2031 five-year strategic plan (Resource Management) establishes as action steps that the School Safety and Security program will conduct at least one walkthrough each year, provide biannual reports to the District Advisory Council, and hold risk and safety meetings with each school on a monthly basis.

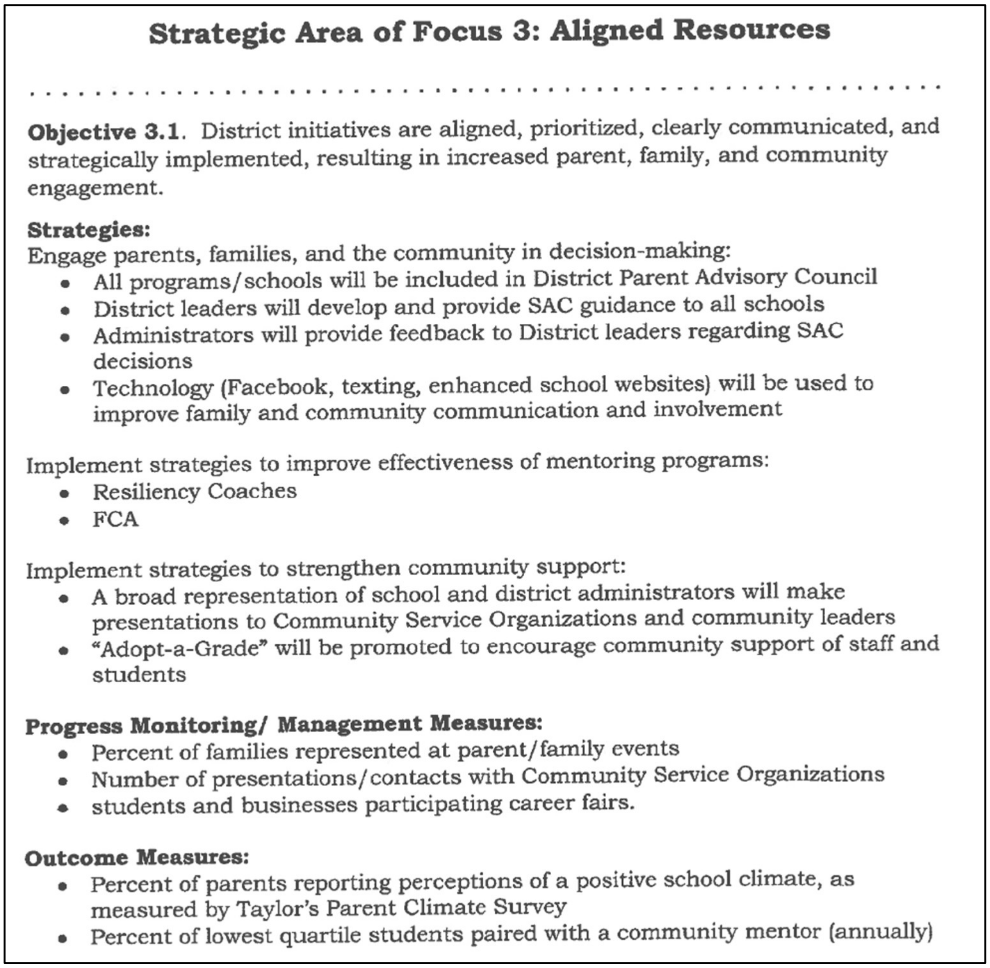
As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the School Safety and Security program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

**Conclusion: Partially Meets**

## Technology

While the District does not maintain program-level goals and objectives for the Technology program, the District's 2025-2026 interim strategic plan includes an objective (as shown in **Exhibit 4-5**) that includes technology as a component: "District initiatives are aligned, prioritized, clearly communicated, and strategically implemented, resulting in increased parent, family, and community engagement." One of the strategies for the objective is: "Engage parents, families, and the community in decision-making: Technology (Facebook, texting, enhanced school website) will be used to improve family and community communication and involvement."

***Exhibit 4-5: TCSD Interim Strategic Plan Objective 3.1***



**Strategic Area of Focus 3: Aligned Resources**

……

**Objective 3.1**. District initiatives are aligned, prioritized, clearly communicated, and strategically implemented, resulting in increased parent, family, and community engagement.

**Strategies:**

Engage parents, families, and the community in decision-making:

- All programs/schools will be included in District Parent Advisory Council
- District leaders will develop and provide SAC guidance to all schools
- Administrators will provide feedback to District leaders regarding SAC decisions
- Technology (Facebook, texting, enhanced school websites) will be used to improve family and community communication and involvement

Implement strategies to improve effectiveness of mentoring programs:

- Resiliency Coaches
- FCA

Implement strategies to strengthen community support:

- A broad representation of school and district administrators will make presentations to Community Service Organizations and community leaders
- "Adopt-a-Grade" will be promoted to encourage community support of staff and students

**Progress Monitoring/ Management Measures:**

- Percent of families represented at parent/family events
- Number of presentations/contacts with Community Service Organizations
- students and businesses participating career fairs.

**Outcome Measures:**

- Percent of parents reporting perceptions of a positive school climate, as measured by Taylor's Parent Climate Survey
- Percent of lowest quartile students paired with a community mentor (annually)

*Source: Taylor County School District Interim Strategic Plan 2025-2026*

While certain technology platforms are included as a component of the strategies, the overall objective does not provide meaningful guidance for the Technology program.

The fifth goal of the newly introduced 2026-2031 five-year strategic plan (Resource Management) establishes as an action step that the District will submit a usage report on technology and software programs. These usage reports are additionally listed as a key measure for achieving the goal.

As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the Technology program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

**Conclusion: Does Not Meet**

### Transportation

The District's 2025-2026 interim strategic plan does not address the Transportation program. However, the targets that the Transportation Department has set for vehicle maintenance and bus replacement can be viewed as related to the District's safety and security objective in its interim strategic plan: "District resources and initiatives are focused to promote safety and security, resulting in an environment that supports teaching and learning." The targets, however, provide limited details, including timelines and thresholds, and have not been presented to District leadership and the School Board in writing, so cannot be clearly connected to the aforementioned objective.

As stated previously in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for the Transportation program that are consistent with the mission, vision, goals, and objectives identified by the District's strategic plan.

**Conclusion: Does Not Meet**

### Debt Servicing

Debt Servicing does not have goals and objectives, as it is a relatively minor function of the Finance Department. As such, Debt Servicing is not contemplated as a component of the District's strategic plan.

**Conclusion: Not Applicable**

## 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: Partially Meets**

### Facilities

Similar to goals and objectives, the District does not maintain measures and standards to evaluate Facilities program performance and cost. In an interview with M&J, the Facilities and Maintenance Coordinator asserted that the District occasionally tracks changes in power bill amounts to determine whether the District is using electricity in an efficient and economical manner. However, due to the need to manually input the bills into the system, the Facilities and Maintenance Coordinator does not do so on a regular basis and does not develop management reports based on the trends identified.

**Recommendation:** The Facilities and 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

Similar to goals and objectives, the District does not maintain a comprehensive set of measures and standards to evaluate program performance and cost. As described in **Exhibit 4-4**, the interim strategic plan includes several progress monitoring/management measures and outcome measures related to the District's objective of promoting safety and security. These measures can help the District evaluate program performance and progress toward meeting the objective. However, the interim strategic plan does not include performance standards associated with the measures, which limits the District's ability to use the measures to determine whether the program is making adequate progress toward achievement of the objective.

**Recommendation:** The School Safety and Security program should consider identifying a comprehensive set of performance measures 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: Partially Meets**

## Technology

The District's strategic plan provides several progress monitoring/management measures and several outcome measures to be used in evaluation of the objective detailed in **Exhibit 4-5**. While the measures are sufficient to assess the District's progress toward achieving the included objective, the measures do not have associated standards, which limits the District's ability to fully evaluate performance. Furthermore, the measures do not directly assess the technology strategy/component of the objective, but rather the objective overall (i.e., more engagement in events and perceptions of a positive school climate).

**Recommendation:** The Technology 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**

### Transportation

The District maintains a limited number of vehicle maintenance and bus replacement targets that can function as performance standards (e.g., rotation for bus service and safety inspections, target replacement age) if more fully developed in conjunction with program-level goals and objectives. As previously discussed in Subtasks 1.1 and 1.2, the program uses fleet management and tracking systems that could provide a wide range of datasets and metrics that could be used as performance measures once the District establishes Transportation-program-level goals and objectives.

**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: Partially Meets**

### 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

As previously stated in this chapter, the District does not maintain Facilities-program-level goals and objectives or the means to indicate reasonable assurance of program performance. The School Board policies relating to property do not provide adequate guidelines for the Facilities program to ensure performance.

**Recommendation:** The Facilities and 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: Does Not Meet**

## School Safety and Security

The District maintains a variety of School Board policies related to the program including: Safety and Security, Reports of Suspicious Activity and Potential Threats to Schools, Safe-School Officer, and Crisis Event Intervention and Response. These policies require the District to meet the requirements of s. 1006.07, *Florida Statutes*, by maintaining a School Safety and Security Plan. As part of the development of the plan, the District is required to utilize the Florida Safe Schools Assessment Tool ("FSSAT") to evaluate physical site security and establish risk mitigation procedures. While the District does not maintain program-level goals related to the School Safety and Security program, utilization of FSSAT, including the mandatory annual reporting the District is required by statute to submit through the tool, provides the District with program controls that could provide reasonable assurance that program goals and objectives would be met.

**Conclusion: Meets**

## Technology

As previously stated in this chapter, the District does not maintain Technology-program-level goals and objectives or the means to indicate reasonable assurance of program performance. The School Board policies relating to technology do not provide adequate guidelines for the Technology program to ensure performance, as the policies relate to student and personnel data/records storage and support for other programs rather than primarily/solely to the Technology program. Therefore, the policies provide reasonable assurance that program expectations will be met only for certain program subsets (e.g., records retention, school safety and security, transportation, etc.)

Certain requirements established in the Information Technology/Maintenance Service Contract between the District and EagleTree Technologies could serve as effective program controls for providing assurance that program goals and objectives would be met. Possible controls from the outsourced services model include the requirements relating to contractors researching new technology projects for the District, providing adequate security controls to protect District information, and using the Managed HelpDesk as "a report generator of monthly items for collection." The usefulness and reasonableness of these controls would depend on the goals and objectives established for the program.

**Recommendation:** The Technology 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 Technology program. The District could consider amending the contract with EagleTree Technologies to strengthen controls established by the agreement.

**Conclusion: Partially Meets**

## Transportation

the District maintains School Board policies related to this program including: Transportation; Bus Operator Qualifications, Certification, Discipline, and Termination; Transportation Route Planning;

and Alternative Transportation Methods. These policies could be used to establish goals, objectives, and performance measures and standards that could provide reasonable assurance that the program will meet expected performance. Service contracts with resource providers providing access to relevant data and metrics provide the Transportation Department with real-time program performance data that can allow for instantaneous assessment of the program's performance relative to its goals and objectives. Use of standardized State forms for the conduct of school bus inspections and the external reviews of the District's fuel storage tank and its surrounding facility provide additional internal controls that can help the Transportation Department reasonably assure that program-level goals and objectives will be me.

**Conclusion: Meets**

## Debt Servicing

The District has a set of School Board policies related to this program including: Borrowing and Post-Issuance Compliance for Tax-Exempt and Tax-Advantaged Obligations. These policies establish adequate internal controls to provide reasonable assurance that the District would meet goals and objectives developed for the Debt Servicing Function, if necessary.

**Conclusion: Meets**

# 5. Public Documents, Reports, and Requests

**Public Documents, Reports, and Requests**
**Overall Finding: Partially Meets**

As identified in previous Tasks, the District does not have the strongest controls and systems in place to ensure the public has access to real-time program performance information, though cost information is available on a timely basis. 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 and identifying methods to correct erroneous or incomplete information.

**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: Partially Meets
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: 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

As discussed in Chapters 1 and 4 of this report, the Facilities and Maintenance Department uses a work order system to track maintenance requests and work performed. In interviews with M&J, the Facilities and Maintenance Coordinator indicated that the system has limited tracking capabilities. Without comprehensive tracking and reporting capabilities, the work order system does not provide the program with the ability to provide useful, timely, and accurate information to the public.

As further discussed in Chapter 1 of this report, the Finance Department submits Monthly Financial Reports to the Taylor County School Board ("School Board"). These reports present information exported from the District's financial system, Skyward. Purchase orders, contracts, p-card purchases, and other financial activities related to the program are presented during School Board meetings and included in both meeting agendas and meeting minutes, generally in advance of purchases, as publicly available information. This documentation, in combination with the data exported from Skyward, presents useful, timely, and accurate program financial information to the public.

As stated previously in Chapters 1 and 4 of this report, M&J recommends the Facilities and Maintenance Department review its work order system to ensure that the system provides the

District with the ability to provide program performance and cost information to management and the public.

**Conclusion: Partially Meets**

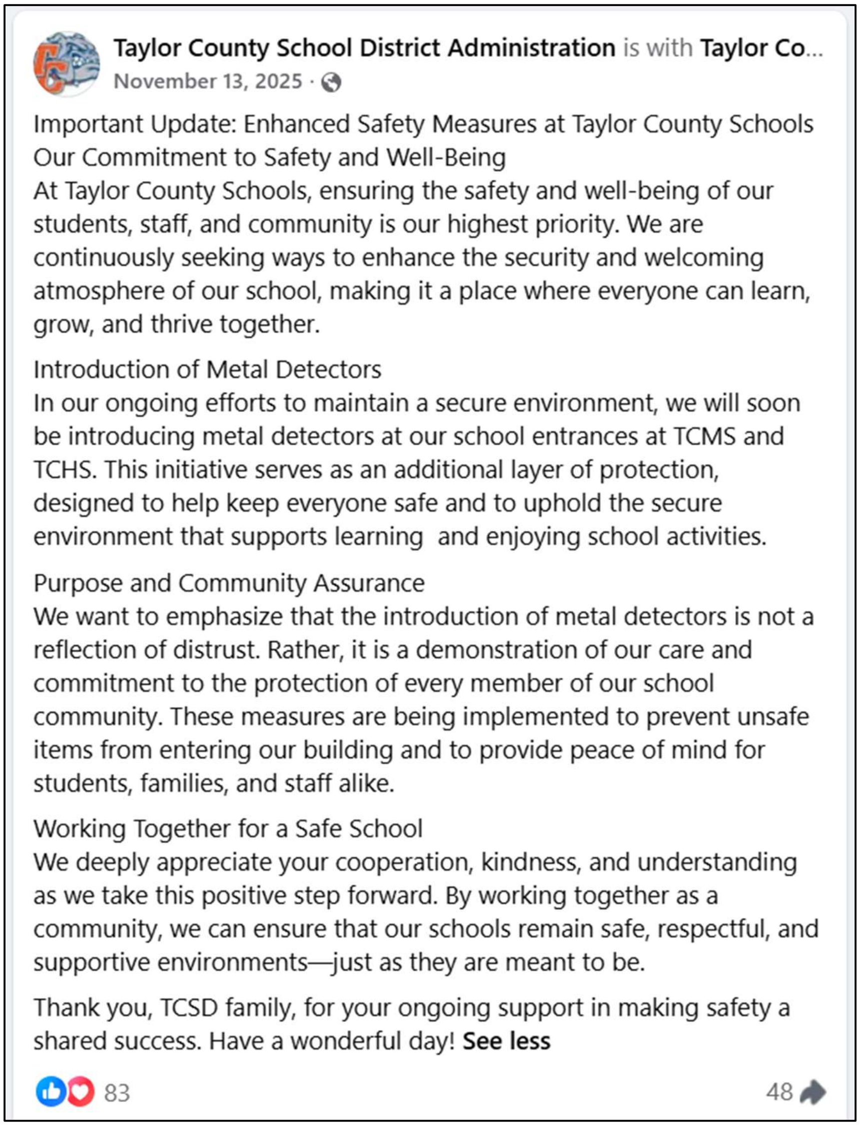
## School Safety and Security

As discussed in Chapter 1 of this report, the Finance Department submits Monthly Financial Reports to the School Board. These reports present information exported from the District's financial system, Skyward. Purchase orders, contracts, p-card purchases, and other financial activities related to the program are presented during School Board meetings and included in both meeting agendas and meeting minutes, generally in advance of purchases, as publicly available information. This documentation, in combination with the data exported from Skyward, presents useful, timely, and accurate program financial information to the public, though the Monthly Financial Reports do not present the information as specific to the program.

While the program's use of 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.

Additionally, the program uses the District's social media platforms to provide timely and useful notice of enhanced security measures, such as the November 2025 notice of new metal detectors posted to the District's Facebook page, as shown in **Exhibit 5-1**.

***Exhibit 5-1: Notice of New Metal Detectors on Facebook***



**Taylor County School District Administration** is with **Taylor Co...**
November 13, 2025 ·

Important Update: Enhanced Safety Measures at Taylor County Schools
Our Commitment to Safety and Well-Being
At Taylor County Schools, ensuring the safety and well-being of our students, staff, and community is our highest priority. We are continuously seeking ways to enhance the security and welcoming atmosphere of our school, making it a place where everyone can learn, grow, and thrive together.

Introduction of Metal Detectors
In our ongoing efforts to maintain a secure environment, we will soon be introducing metal detectors at our school entrances at TCMS and TCHS. This initiative serves as an additional layer of protection, designed to help keep everyone safe and to uphold the secure environment that supports learning and enjoying school activities.

Purpose and Community Assurance
We want to emphasize that the introduction of metal detectors is not a reflection of distrust. Rather, it is a demonstration of our care and commitment to the protection of every member of our school community. These measures are being implemented to prevent unsafe items from entering our building and to provide peace of mind for students, families, and staff alike.

Working Together for a Safe School
We deeply appreciate your cooperation, kindness, and understanding as we take this positive step forward. By working together as a community, we can ensure that our schools remain safe, respectful, and supportive environments—just as they are meant to be.

Thank you, TCSD family, for your ongoing support in making safety a shared success. Have a wonderful day! **See less**

*Source: Taylor County District Administration on Facebook*

**Conclusion: Meets**

## Technology

The Technology Department uses a work order system to track maintenance requests and work performed. Furthermore, the District's information technology ("IT") management contractor, EagleTree Technologies, maintains its own work order system as it relates to the Managed HelpDesk. According to the EagleTree Technologies contract, the vendor's work order system should serve as a report generator of monthly items for collection. Depending on the information the Technology program chooses to capture in each work order system, these systems could serve as adequate information systems for providing useful, timely, and accurate information to the public. However, based on interviews with program staff and a review of School Board meeting records, the work order systems are not currently utilized in this way.

As discussed in Chapter 1 of this report, the Finance Department submits Monthly Financial Reports to the School Board. These reports present information exported from the District's financial system, Skyward. Purchase orders, contracts, p-card purchases, and other financial activities related to the program are presented during School Board meetings and included in both meeting agendas and meeting minutes, generally in advance of purchases, as publicly available information. This documentation, in combination with the data exported from Skyward, presents useful, timely, and accurate program financial information to the public.

**Recommendation:** The Technology Department should consider identifying information to track in both the District-managed and contractor-managed work order systems that could be exported into accessible reports that provide useful, timely, and accurate program information to the public.

**Conclusion: Partially Meets**

## Transportation

As previously discussed in Chapters 1 and 4, the Transportation Department subscribes to a set of robust fleet management resources that can provide opportunities to share useful and timely program information with the public. While the District does not currently use these information systems in this way, the systems do exist and after the development of management reports, as recommended in Section 1.1, can meet public information expectations.

As further discussed in Chapter 1 of this report, the Finance Department submits Monthly Financial Reports to the School Board. These reports present information exported from the District's financial system, Skyward. Purchase orders, contracts, p-card purchases, and other financial activities related to the program are presented during School Board meetings and included in both meeting agendas and meeting minutes, generally in advance of purchases, as publicly available information. This documentation, in combination with the data exported from Skyward, presents useful, timely, and accurate program financial information to the public, though the Monthly Financial Reports do not present the information as specific to the program.

**Recommendation:** The Transportation Department should consider identifying information to track within its fleet management and tracking systems that could be exported into accessible reports that provide useful, timely, and accurate program information to the public.

**Conclusion: Partially Meets**

## Debt Servicing

Debt Servicing is a function of the Finance Department, which has an information system in place that regularly provides useful and timely financial information to the public. Based on the District's annual operating budgets, the Finance Department appears to have the ability to report on Debt Servicing separately from other financial activities, however, it does not currently do so.

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, and issued checks related to the program. However, the meeting records do not regularly include updates on specific projects or overall program performance.

The Facilities and Maintenance Department webpage on the District's website includes two links: a link to a facilities work order request form and a downloadable pdf of the Five-Year District Facilities Work Plan for FY 2022. Neither link provides publicly available updates to activities or real-time program performance and cost data.

**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 stated in Subtask 5.1, program information is frequently sensitive and may contain confidential details, which limits the District's ability to provide the public with access to program information beyond the financial information presented during School Board meetings and the reports compiled through SESIR. The District's website contains a series of pages dedicated to specific safety-related topics and links, such as anti-bullying, mental health, and the dangers and consequences of vaping. However, the school safety webpage only has a header image without either static or real-time dynamic program content.

**Recommendation:** The District should enhance the school safety webpage on its website to include a comprehensive set of resources and links that holistically address school safety and security. The District could consider presenting program cost data on the webpage and non-sensitive program performance data, as available.

**Conclusion: Partially Meets**

## Technology

The public's primary access to Technology 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, and issued checks related to the program. However, the meeting records do not regularly include updates on specific projects or overall program performance.

The Technology Department's webpage on the District's website includes links to a variety of resources, including security awareness training materials, an acceptable use policy, the work order submission form, recommended technology for at-home learning (e.g., lap mics, printers, webcams, etc.), a form used to request new classroom software, and the District's Office 365 infrastructure. Most of the resources are intended for District employees and students. While the webpage references a multi-year technology implementation plan, the plan is not available as a linked resource. Furthermore, several of the resources limit public access, which is reasonable for several of the resources (e.g., work order submission form). The information available is static and does not provide publicly available updates of program activities or performance.

**Recommendation:** The Technology Department should enhance its webpage on the District website to include a comprehensive set of resources and links that are relevant for members of the public in addition to employees and students, and should remove references to non-existent resources. The Technology Department could consider presenting program performance and cost data on the webpage, as available. The Technology Department should also consider submitting reports on program performance to the School Board for inclusion in meeting discussions and records.

**Conclusion: Partially Meets**

## Transportation

The public's primary access to Transportation 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, and issued checks related to the program. However, the meeting records do not regularly include updates on specific projects or overall program performance.

The Transportation Department webpage on the District's website includes various resources, including a pdf of the most recently designated bus routes, but does not provide publicly available updates to program activities. The Transportation Department keeps the page and relevant information current based on the fiscal year, but does not provide the real-time information that could be made publicly accessible, as discussed in Section 5.1.

**Recommendation:** The Transportation Department should consider adding some real-time program performance and cost information to its webpage to complement the current-year information and other resources already available on the webpage.

**Conclusion: Partially Meets**

### Debt Servicing

The public's primary access to program information is through School Board meeting attendance, meeting agendas, and meeting minutes. The District website does not provide documents, links, or resources related primarily or solely to debt, but rather presents any debt serving-related information through financial 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.*

**Overall Conclusion: Partially Meets**

### Facilities

The School Board maintains several policies related to public records, none of which directly address ensuring the accuracy and completeness of information provided to the public. In general, program information available to the public is primarily financial, with access provided through financial reporting in School Board records. The accuracy and completeness of cost information rely on Finance Department procedures and internal controls. The District does not have an external communications function (e.g., public relations, marketing and communication, media relations, public information officer, etc.) that can be responsible for the centralized review of information accuracy and completeness.

**Recommendation:** The Facilities and Maintenance Department 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.

**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 new positions dedicated to communications or could identify an existing position that will be responsible for reviewing and approving the District's external communications.

**Conclusion: Partially Meets**

### School Safety and Security

As stated in regards to the Facilities program, the School Board maintains policies related to public records, none of which address ensuring the accuracy and completeness of information provided to the public. The accuracy and completeness of cost information rely on Finance Department internal controls.

The primary access the public has to program performance data is through SESIR reports. However, the accuracy and completeness of SESIR data depends on individual school districts and individual schools. Data is compiled at the school level and transmitted to the district level for further compilation and submission to SESIR. Therefore, the accuracy and completeness of data depend on the personnel responsible for incident reporting at the individual schools to fully report incidents and consistently identify incident types according to SESIR's standard definitions.

In order to better ensure the accuracy and completeness of data, the District identifies multiple staff at each school responsible for SESIR information. Depending on the school, the responsible staff may include the principal, vice principal, dean of students, or school resource deputy. According to the School Safety Specialist, having multiple staff responsible for data collection can create program controls through the ability of the school-based responsible parties to review the other responsible parties' data entry before the data is transmitted to the School Safety Officer at the District central office for an additional round of review. Section 1001.54(3), *Florida Statutes*, requires that:

> *Each public school principal, including charter school principals or equivalent, must ensure that all persons at the school responsible for SESIR information participate in the training set forth in subsection (10) of this rule and must ensure that SESIR data is accurate and timely reported.*

Therefore, the requirement for school principals to ensure responsible parties complete the statutory SESIR training can serve as an additional control to ensure the accuracy and completeness of program information reported through SESIR, as can the training itself.

**Conclusion: Meets**

## Technology

As stated in regards to the Facilities program, the School Board maintains policies related to public records, none of which address ensuring the accuracy and completeness of information provided to the public. The accuracy and completeness of cost information rely on Finance Department internal controls.

While the Technology Department manages the District and school websites, program staff are not responsible for the website content. The Director of Instruction is responsible for the District's social media accounts. In an interview with M&J, the Director of Finance stated that each school and department has identified an employee responsible for providing the content for that school or department's web presence. The Computer Technician primarily responsible for managing the websites does not serve as a centralized external communications function and is not responsible for ensuring the accuracy and completeness of website content submitted by others.

**Recommendation:** The Technology Department 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.

**Conclusion: Partially Meets**

## Transportation

The School Board maintains several policies related to public records, none of which directly address ensuring the accuracy and completeness of information provided to the public. In general, program information available to the public is primarily financial, with access provided through financial reporting in School Board records. The accuracy and completeness of cost information rely on Finance Department procedures and internal controls. The District does not have an external communications function (e.g., public relations, marketing and communication, media relations, public information officer, etc.) that can be responsible for the centralized review of information accuracy and completeness.

**Recommendation:** The Transportation Department 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.

**Conclusion: Partially Meets**

## Debt Servicing

The School Board maintains several policies related to public records, none of which directly address ensuring the accuracy and completeness of information provided to the public. In general, program information available is primarily financial. The accuracy and completeness of cost information rely on Finance Department procedures and controls, and can be reviewed and accessed by the public through financial reporting in School Board records.

**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 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, beyond the Public Records Request form, or for the District to provide notice of corrections.

In an interview with M&J, the Director of Finance stated that the Florida Department of Revenue identified an inaccurate percentage on a tax-related report issued publicly by the District. According to the Director of Finance, the Finance Department corrected the error and reissued the report at the next School Board meeting. The Director of Finance asserted that the surtax-related programs would follow the same undocumented procedure if erroneous or incomplete information was identified in public documents, reports, or other records related to the program.

**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: Partially Meets**

As the programs did not identify separate methods for addressing erroneous and/or incomplete data, M&J presented this Subtask as an overall finding, rather than individual program findings.

## 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: Meets**

### Facilities

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

A review of School Board meeting minutes identified a contract between Taylor County School District and Synergy Disaster Recovery for disaster consulting and professional services. The agreement was originally dated September 1, 2023, though was not approved by the School Board until December 19, 2023. At the January 16, 2024, School Board meeting, program staff submitted a version of the agreement dated December 19, 2023, to reflect the actual date that the District agreed to and entered into the agreement. In the School Board meeting agenda and meeting minutes, this second version of the agreement was described as a “corrected agreement” and was included as an agenda item available to the public.

**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 that required correction. M&J’s review of program information and School Board meeting records also did not identify any corrections made 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 that required correction. M&J's review of program information and School Board meeting records also did not identify any corrections made 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 that required correction. M&J's review of program information and School Board meeting records also did not identify any corrections made to address erroneous and/or incomplete program information.

**Conclusion: Meets**

## Debt Servicing

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

**Conclusion: Meets**

# 6. Program Compliance

**Program Compliance**
**Overall Finding: Meets**

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. These external assessments help program staff understand what compliance specialists are reviewing for, which helps program staff proactively identify potential compliance issues. 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 proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District will need to review its overall plans for use of the surtax funds to ensure that all expenditures are allowable under the School Board's Resolution.

**Findings by Subtask:**

- Subtask 6.1 – Compliance Assessment: Meets
- Subtask 6.2 – Compliance Controls: Meets
- Subtask 6.3 – Addressing Noncompliance: Meets
- Subtask 6.4 – Surtax Compliance: Partially 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: Meets**

### Facilities

The Facilities program is subject to several regularly occurring compliance assessments by oversight bodies, including the Florida Department of Health and a local Municipal Fire Safety Inspector. In interviews with M&J, program staff stated that Facilities and Maintenance Department staff 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. Staff asserted that the Facilities and Maintenance Department partners with its third-party vendors to understand emerging trends and compliance issues in the construction and facility maintenance industry. During M&J's walkthrough of the District properties, the Facilities and Maintenance Coordinator identified a series of issues the Department has addressed or has plans to address in order to mitigate future compliance concerns.

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

**Recommendation:** The Facilities and 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 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 School Resource Deputies ("SRD") and School Safety Specialist appointed by the Taylor County Sheriff's Office ("Sheriff's Office" or "Sheriff") coordinate with school-based District employees 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 SESIR system and, with the exception noted in Sections 1.3 and 6.3, 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"). 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

In interviews with M&J, one of the Computer Technicians stated that program staff regularly conduct market research, discuss trends and resources with vendors, and attend conferences and trainings that help identify ways that technology advancements can help identify and address compliance concerns.

As previously discussed in Chapter 1, the District does not employ a standardized or regularly occurring evaluation for program performance. The same is true for its assessment of program operations for compliance with Federal, State, and local laws, rules, and regulations; contracts; and local policies.

**Recommendation:** The Technology 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**

### Transportation

As previously discussed in Chapters 1 and 4, 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. TCSD's Transportation Department services its buses monthly, albeit not to the level of the quarterly safety inspections. These interim inspections help the District assess its compliance with applicable bus operations rules, laws, and regulations.

**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 financial practices overall.

**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 Florida Auditor General's Financial and Federal Single Audit of the District for FY 2023 identified a significant deficiency in program controls that resulted in uncertain consistent compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000.[25] Subsequent to the audit, the District developed and implemented procedures to ensure compliance with the Davis-

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[25] 29 C.F.R. Part 5

Bacon Act, including the addition of a prevailing wage clause for future construction contracts. As implemented, these procedures provide reasonable controls to ensure program compliance with the Davis-Bacon Act.

As previously discussed throughout this report, the Facilities and Maintenance Coordinator asserted that the program's work order system has limited capabilities. A work order system with a variety of capabilities – ranging from automated workflows, data tracking and trends analysis, exportable records of actions taken to mitigate issues, and documented facility conditions assessments – provides public sector organizations' facilities functions with better internal controls to identify and mitigate potential issues of noncompliance through proactive maintenance.

As stated previously throughout this report, M&J recommends that the Facilities and Maintenance Department conduct an assessment of the work order system's capabilities to determine whether it provides adequate internal controls to monitor and ensure compliance with Federal, State, and local laws, rules and regulations; contracts; grant agreements; and local policies and procedures. If the District determines that the current work order system does not meet the program's needs, M&J further recommends that the District identify a work order system with more capabilities that can serve as internal controls to help ensure program compliance.

**Conclusion: Partially Meets**

## School Safety and Security

The program has implemented procedures and equipment (such as radios that connect to both the school's individual frequency and the frequency used by the Sheriff's Office) to maintain regular communication among security personnel at the schools, in the central office, and at the Sheriff's Office. These communication procedures, along with security equipment and regular training, form a series of controls that help monitor for compliance concerns, as well as address incidents in a timely manner. The Florida Auditor General's 2021 and 2024 operational audits of the District indicated concerns with controls ensuring security staff complete and document completion of required training, as well as general documentation of compliance with State school safety laws. The FY 2025 and FY 2026 versions of the SRD Program Agreement included a new control in the form of a clause requiring the Sheriff to track compliance with training requirements and provide documentation of SRDs' crisis intervention training certification to the School Safety Specialist, who keeps the documentation at the District's central office.

Additional controls include the duplication of SESIR information collection duties at the schools and completion of statutorily required SESIR training, as described in Section 5.3; FSSAT submissions of risk assessments, as described in Sections 1.1 and 6.1; and additional requirements established by the SRD Program Agreement to maintain compliance with and report on s. 1006.07, *Florida* Statutes, and the Marjory Stoneman Douglas High School Public Safety Act.[26]

**Conclusion: Meets**

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[26] Ch. 2018-3, *Laws of Florida*

## Technology

In interviews with M&J, one of the Computer Technicians stated that the program prioritizes technology upgrades and purchases that maintain compliance, especially when determining the best use of limited funds. The program uses work orders to identify and track issues and trends, which can help to identify compliance concerns before the District becomes noncompliant if reviewed regularly. The 2021 and 2024 operational audits conducted by the Florida Auditor General did not identify any adverse findings related to program internal controls and their use for ensuring compliance. Similarly, M&J did not note anything in the District's policies, procedures, and practices that would suggest that internal controls are not reasonable to ensure compliance.

The Information Technology/Maintenance Service Contract between the District and EagleTree Technologies includes requirements for the vendor that can serve as controls for assessing and ensuring compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Two such requirements are:

- ETT will provide Various Technical Services in ensuring adequate security controls are in place on systems to protect the integrity, availability, and confidentiality of information that promotes and supports information security.
- ETT shall work in a workmanlike manner and will stay in compliance with any and all TCSB policies and regulations, all statutes, laws, rules, and regulations of any governmental authority or agency having jurisdiction, and to avoid any disruption of TCSB property.[27]

**Conclusion: Meets**

## Transportation

As previously discussed throughout the report, the Transportation program uses a fleet management system and work orders to track issues and trends with the District's vehicles (both buses and "white fleet" vehicles), which can help to identify compliance concerns before the District becomes noncompliant. The 2021 and 2024 operational audits conducted by the Florida Auditor General did not identify any adverse findings related to program internal controls and their use for ensuring compliance. Similarly, M&J did not note anything in the District's policies, procedures, and practices that would suggest that internal controls are not reasonable to ensure compliance.

Reports on FLDOE's website indicate that the Transportation Department meets its reporting deadlines to submit data including illegal passing of school buses, inventory statistics, facilities summaries, Transportation program characteristics, and funding summaries. Regular review and submission of this data helps the District assess items of general compliance.

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[27] The service contract uses the abbreviations TCSB for "Taylor County School Board" and ETT for "EagleTree Technologies."

Additionally, regular inspections of the District's fuel storage tank and the surrounding facility by qualified compliance inspectors help the District understand the regulatory requirements related to maintenance and operation of an aboveground storage tank ("AST"), and mitigate future deficiencies and issues of noncompliance.

**Conclusion: Meets**

### Debt Servicing

The District has strong internal controls for its financial processes. Neither the audits conducted by the Florida Auditor General (operational, financial, single audit) nor M&J's review of the District's policies, procedures, and practices indicated weaknesses in the District's internal controls to maintain program compliance.

**Conclusion: Meets**

## Subtask 6.3 – Addressing Noncompliance

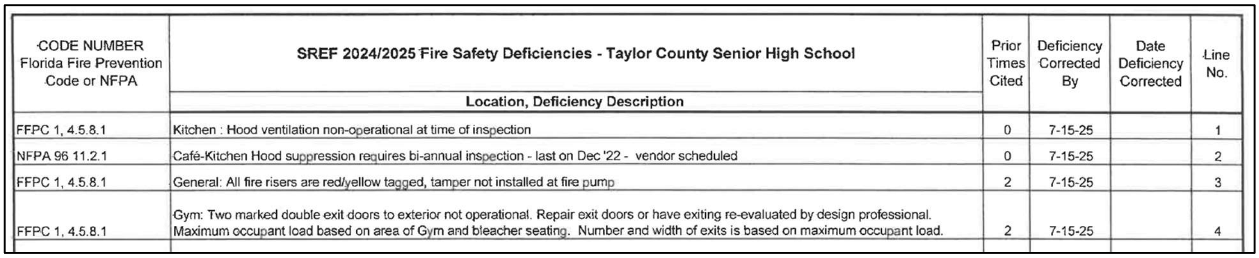
*Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits,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

**Overall Conclusion: Meets**

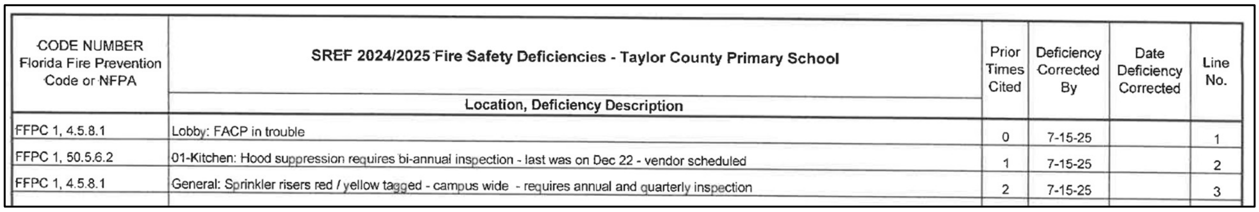
### Facilities

As previously discussed in Subtask 1.3, while the District took reasonable and timely actions to address the program's noncompliance with the Davis-Bacon Act, the Facilities and Maintenance Department has not always taken timely action to address noncompliance with the Florida Fire Prevention Code ("FFPC"), National Fire Prevention Association standards ("NFPA"), and Florida's State Requirements for Educational Facilities ("SREF"), as identified in the District's Annual Comprehensive Safety Inspection Report. **Exhibit 6-1** provides excerpts from the 2024-2025 Annual Comprehensive Safety Inspection Report demonstrating instances of recurring citations for the same compliance deficiency.

***Exhibit 6-1: SREF 2024/2025 Fire Safety Deficiencies***



| CODE NUMBER Florida Fire Prevention Code or NFPA | SREF 2024/2025 Fire Safety Deficiencies - Taylor County Senior High School | Prior Times Cited | Deficiency Corrected By | Date Deficiency Corrected | Line No. |
|---|---|---|---|---|---|
| | **Location, Deficiency Description** | | | | |
| FFPC 1, 4.5.8.1 | Kitchen : Hood ventilation non-operational at time of inspection | 0 | 7-15-25 | | 1 |
| NFPA 96 11.2.1 | Café-Kitchen Hood suppression requires bi-annual inspection - last on Dec '22 - vendor scheduled | 0 | 7-15-25 | | 2 |
| FFPC 1, 4.5.8.1 | General: All fire risers are red/yellow tagged, tamper not installed at fire pump | 2 | 7-15-25 | | 3 |
| FFPC 1, 4.5.8.1 | Gym: Two marked double exit doors to exterior not operational. Repair exit doors or have exiting re-evaluated by design professional. Maximum occupant load based on area of Gym and bleacher seating. Number and width of exits is based on maximum occupant load. | 2 | 7-15-25 | | 4 |



| CODE NUMBER Florida Fire Prevention Code or NFPA | SREF 2024/2025 Fire Safety Deficiencies - Taylor County Primary School | Prior Times Cited | Deficiency Corrected By | Date Deficiency Corrected | Line No. |
|---|---|---|---|---|---|
| | Location, Deficiency Description | | | | |
| FFPC 1, 4.5.8.1 | Lobby: FACP in trouble | 0 | 7-15-25 | | 1 |
| FFPC 1, 50.5.6.2 | 01-Kitchen: Hood suppression requires bi-annual inspection - last was on Dec 22 - vendor scheduled | 1 | 7-15-25 | | 2 |
| FFPC 1, 4.5.8.1 | General: Sprinkler risers red / yellow tagged - campus wide - requires annual and quarterly inspection | 2 | 7-15-25 | | 3 |

*Source: Annual Comprehensive Safety Inspection Report for Taylor County School District, Fiscal Year 2024-2025*

The District additionally contracted a performance audit on agreed upon procedures, which was completed by architectural firm Clemons, Rutherford & Associates ("CRA Architects") for the period of July 1, 2013, through June 30, 2019 (i.e., FY 2014 through FY 2019). The March 2020 Performance Audit report explained the auditors' conclusions regarding the District's compliance with 40 facilities construction performance standards based on Ch. 1013, *Florida Statutes*, and industry leading practices. The report identified five deficiencies and items of noncompliance, as described in **Exhibit 6-2**.

***Exhibit 6-2: Educational Planning and Construction Audit Deficiencies***

| Performance Standard | Results |
|---|---|
| **Performance Standard 25:**<br>The District is monitoring the use of toxic substances in the construction, repair, and maintenance of all its educational facilities. (Section 1013.49, *Florida Statutes*) | The audit team was unable to verify the existence of policies and procedures for reviewing and monitoring the use of toxic substances in the construction, repair, and maintenance of the District's facilities. |
| **Performance Standard 29:**<br>Whenever and wherever feasible, the District is exploring the cooperative development and use of satellite facilities by private industry and the School Board. (Section 1013.54, *Florida Statutes*) | The District has not established any guidelines, policies, or procedures for exploring cooperative development and use of satellite facilities by private industry and the School Board. |
| **Performance Standard 38:**<br>The District conducts comprehensive building evaluations at the end of the first year of operation and regularly during the next three to five years to collect information about building operation and performance. | The audit team was unable to document or verify the existence of a District program to evaluate its existing buildings; however, the audit team was informed the District is working on a program to evaluate its new buildings. |
| **Performance Standard 39:**<br>The District has established and implemented accountability mechanisms to ensure performance, efficiency, and effectiveness of the construction program. | The audit team was unable to obtain or verify the existence of established accountability mechanisms actively being used by the District to ensure performance, efficiency, and effectiveness of the District's construction program. |
| **Performance Standard 40:**<br>The District regularly evaluates facilities construction operations based on established benchmarks and implements improvements to maximize efficiency and effectiveness. | The audit team was unable to obtain or verify the existence of established procedures that indicate the District is regularly evaluating its facilities construction operations program. |

*Source: TCSD Performance Audit on Agreed Upon Procedures, March 2020*

M&J has reached the following conclusions regarding the performance standard deficiencies listed in the March 2020 Performance Audit based on M&J's fieldwork and analysis:

- Performance Standard 25: The District adopted a new Policy Manual on August 6, 2024. As M&J did not have access to the previous Policy Manual, M&J cannot determine whether the District established policies and procedures for monitoring the use of toxic substances in the construction, repair, and maintenance of the District's facilities as part of that previous Policy Manual. The current Policy Manual includes several policies related to the monitoring and handling of toxic substances, meeting the guidance of Performance Standard 25. Furthermore, the performance standard was no longer a standard of statutory compliance when the March 2020 Performance Audit was conducted, as Ch. 2014-39, *Laws of Florida*, repealed s. 1013.49, *Florida Statutes*, in 2014.
- Performance Standard 29: The District's current Policy Manual does not include reference to or guidelines for exploring cooperative development and use of satellite facilities by private industry.[28] Furthermore, M&J cannot determine whether the District established guidelines, policies, or procedures for exploring cooperative development and use of satellite facilities. However, the District's dual enrollment programs between Taylor County High School and Big Bend Technical College are frequently supported by private industry, which may limit the need to explore cooperative development and use of satellite facilities.
- Performance Standard 38: As discussed in Subtasks 4.3 and 6.1, M&J agrees with this finding that the District does not have a mechanism for evaluating its existing buildings.
- Performance Standard 39: As discussed in Subtasks 4.4 and 6.2, M&J agrees with this finding that the District does not have a mechanism for ensuring performance, efficiency, and effectiveness of its Facilities program.
- Performance Standard 40: As discussed in Subtask 1.2, M&J agrees with this finding that the District does not have documented procedures that indicate regular evaluation of its Facilities program.

While these conclusions do not indicate actual noncompliance with *Florida Statutes*, the March 2020 Performance Audit findings do indicate that the District has not addressed identified deficiencies and potential issues of noncompliance in a reasonable and timely manner.

M&J did not identify any instances of noncompliance related to the program's contracts and grant agreements.

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[28] Section 1013.01, *Florida Statutes*, defines "satellite facility" as "the buildings and equipment, structures, and special educational use areas that are built, installed, or established by private business or industry in accordance with [Ch.] 6A-2, *Florida Administrative Code*, to be used exclusively for educational purposes to serve primarily the students of its employees and that are staffed professionally by the district school board."

**Recommendation:** The Facilities and Maintenance Department should establish and implement mechanisms for prioritizing and addressing identified areas of noncompliance with 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. The District should further establish a process for monitoring and evaluating corrective actions taken to address deficiencies and issues of noncompliance.

**Conclusion: Does Not Meet**

## School Safety and Security

As identified in Section 1.3, the School Safety and Security program was issued notice of noncompliance with State statutes on three occasions within the last five years: once in an FLDOE OSS school safety compliance visit report, once in a letter from the Vice Chancellor of OSS, and once in an Operational Assessment conducted by the Florida Auditor General. The District took the following actions to address each issue of noncompliance:

- Unmarked Classroom Safe Area: Program staff who participated in the compliance visit marked the location of the classroom safe area while the OSS Compliance Specialist was present.
- Unmet DBPA Submission Deadline: Program staff submitted to OSS the missing DBPA and a corrective action plan identifying procedures to meet future submission deadlines.
- Lack of SRD Training Documentation: Program staff added a requirement for the Sheriff to ensure SRDs met mandatory training requirements and began storing documentation of SRDs' crisis intervention training certifications at the District's central office.

Each of the District's actions to address issues of noncompliance were reasonable and timely, and the latter two established additional internal controls to help ensure future compliance.

**Conclusion: Meets**

## Technology

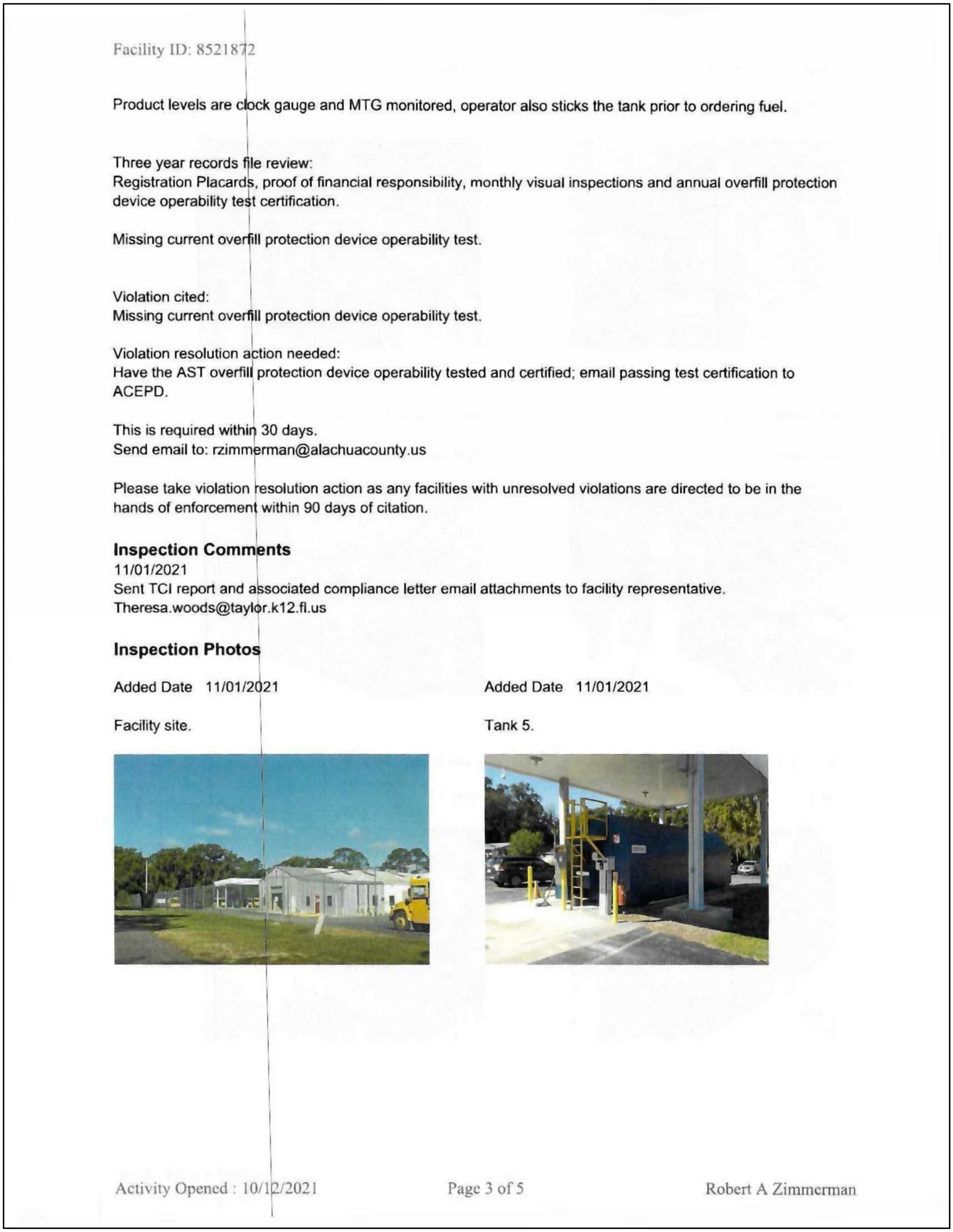
In interviews with M&J, District staff asserted that the Technology program has not had any noted issues of noncompliance. M&J's review of program information and School Board meeting records also did not identify any notices of noncompliance related to the Technology program.

**Conclusion: Meets**

## Transportation

As explained in Section 1.3, the District's 2025 Storage Tank Facility Routine Compliance Site Inspection resulted in two deficiencies that had already been brought into compliance by the time of the inspection. A prior site inspection on October 12, 2021, resulted in a conclusion of "Minor Out of Compliance" and the citing of a violation, as shown in **Exhibit 6-3**.

### *Exhibit 6-3: 2021 Storage Tank Facility Routine Compliance Site Inspection Report*



Facility ID: 8521872

Product levels are clock gauge and MTG monitored, operator also sticks the tank prior to ordering fuel.

Three year records file review:
Registration Placards, proof of financial responsibility, monthly visual inspections and annual overfill protection device operability test certification.

Missing current overfill protection device operability test.

Violation cited:
Missing current overfill protection device operability test.

Violation resolution action needed:
Have the AST overfill protection device operability tested and certified; email passing test certification to ACEPD.

This is required within 30 days.
Send email to: rzimmerman@alachuacounty.us

Please take violation resolution action as any facilities with unresolved violations are directed to be in the hands of enforcement within 90 days of citation.

**Inspection Comments**

11/01/2021
Sent TCI report and associated compliance letter email attachments to facility representative.
Theresa.woods@taylor.k12.fl.us

**Inspection Photos**

Added Date 11/01/2021

Facility site.

Added Date 11/01/2021

Tank 5.

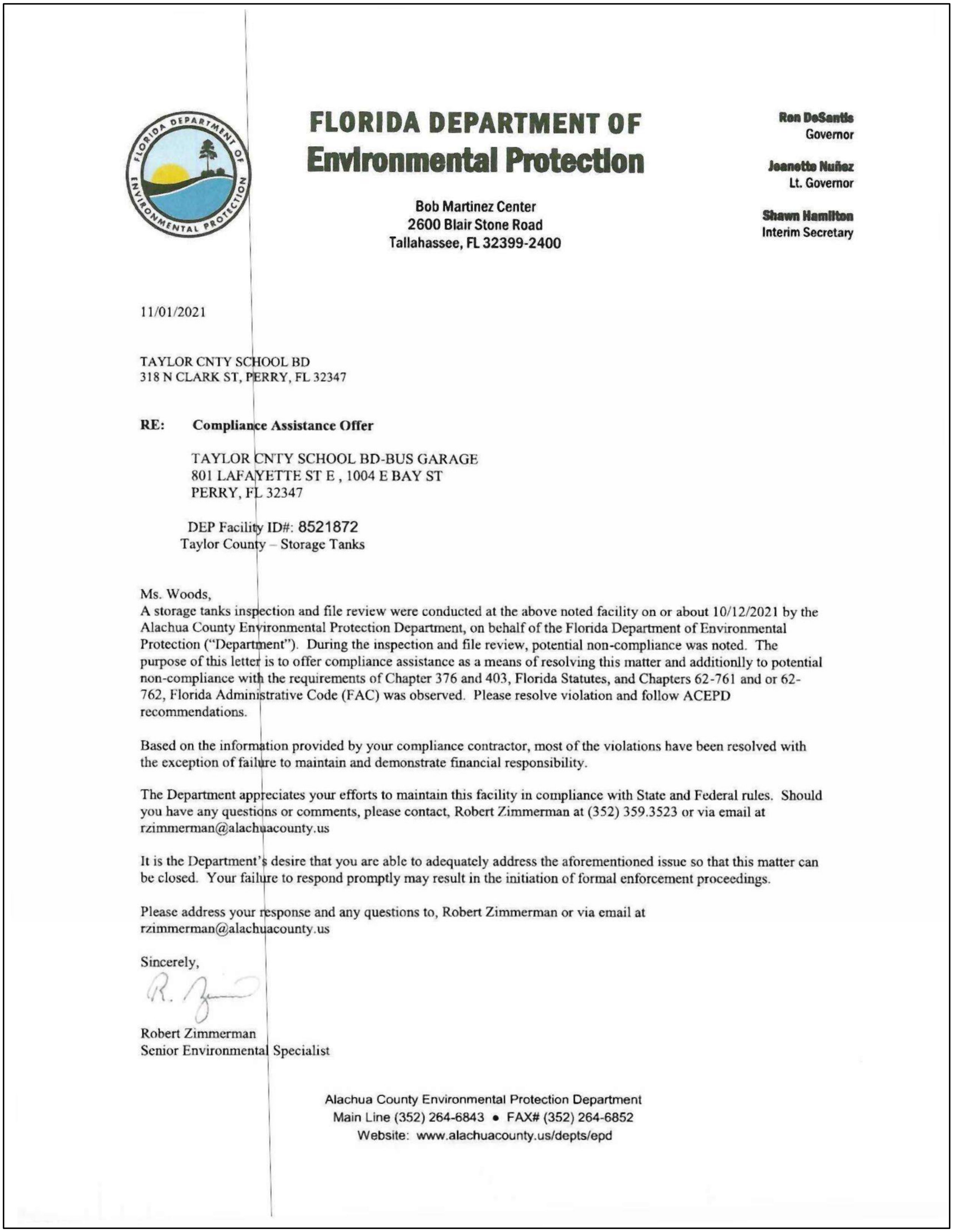
Activity Opened : 10/12/2021 Page 3 of 5 Robert A Zimmerman

*Source: TCSD, June 2026*

The compliance assistance offer letter issued to the District on November 1, 2021, noted that most of the violations had been resolved. As explained in **Exhibit 6-4**, the District failed to maintain and demonstrate financial responsibility for the storage tank. According to the Florida Department of Environmental Protection ("FDEP"):

> *Financial responsibility requirements exist to ensure that owners and operators of regulated petroleum storage tanks have the financial resources to pay for the cost of corrective action and compensating third parties for bodily injury and property damage that might result from a discharge from a petroleum storage tank system.*

## *Exhibit 6-4: 2021 Compliance Assistance Offer to TCSD*



**FLORIDA DEPARTMENT OF**
**Environmental Protection**

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

**Ron DeSantis**
Governor

**Jeanette Nuñez**
Lt. Governor

**Shawn Hamilton**
Interim Secretary

11/01/2021

TAYLOR CNTY SCHOOL BD
318 N CLARK ST, PERRY, FL 32347

**RE:** **Compliance Assistance Offer**

TAYLOR CNTY SCHOOL BD-BUS GARAGE
801 LAFAYETTE ST E , 1004 E BAY ST
PERRY, FL 32347

DEP Facility ID#: 8521872
Taylor County – Storage Tanks

Ms. Woods,
A storage tanks inspection and file review were conducted at the above noted facility on or about 10/12/2021 by the Alachua County Environmental Protection Department, on behalf of the Florida Department of Environmental Protection ("Department"). During the inspection and file review, potential non-compliance was noted. The purpose of this letter is to offer compliance assistance as a means of resolving this matter and additionlly to potential non-compliance with the requirements of Chapter 376 and 403, Florida Statutes, and Chapters 62-761 and or 62-762, Florida Administrative Code (FAC) was observed. Please resolve violation and follow ACEPD recommendations.

Based on the information provided by your compliance contractor, most of the violations have been resolved with the exception of failure to maintain and demonstrate financial responsibility.

The Department appreciates your efforts to maintain this facility in compliance with State and Federal rules. Should you have any questions or comments, please contact, Robert Zimmerman at (352) 359.3523 or via email at rzimmerman@alachuacounty.us

It is the Department's desire that you are able to adequately address the aforementioned issue so that this matter can be closed. Your failure to respond promptly may result in the initiation of formal enforcement proceedings.

Please address your response and any questions to, Robert Zimmerman or via email at rzimmerman@alachuacounty.us

Sincerely,

Robert Zimmerman
Senior Environmental Specialist

Alachua County Environmental Protection Department
Main Line (352) 264-6843 • FAX# (352) 264-6852
Website: www.alachuacounty.us/depts/epd

*Source: TCSD, June 2026*

FDEP identifies a series of mechanisms available to owners and operators of petroleum storage tanks to document and demonstrate financial assurance:

- Insurance
- Financial Test and Corporate Guarantee
- Performance Bond
- Letter of Credit
- Trust Fund and Standby Trust Fund

The District chose to provide proof of financial assurance through an insurance endorsement, which the District has routinely resubmitted each year since the violation, resolving the issue of noncompliance.

**Conclusion: 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.

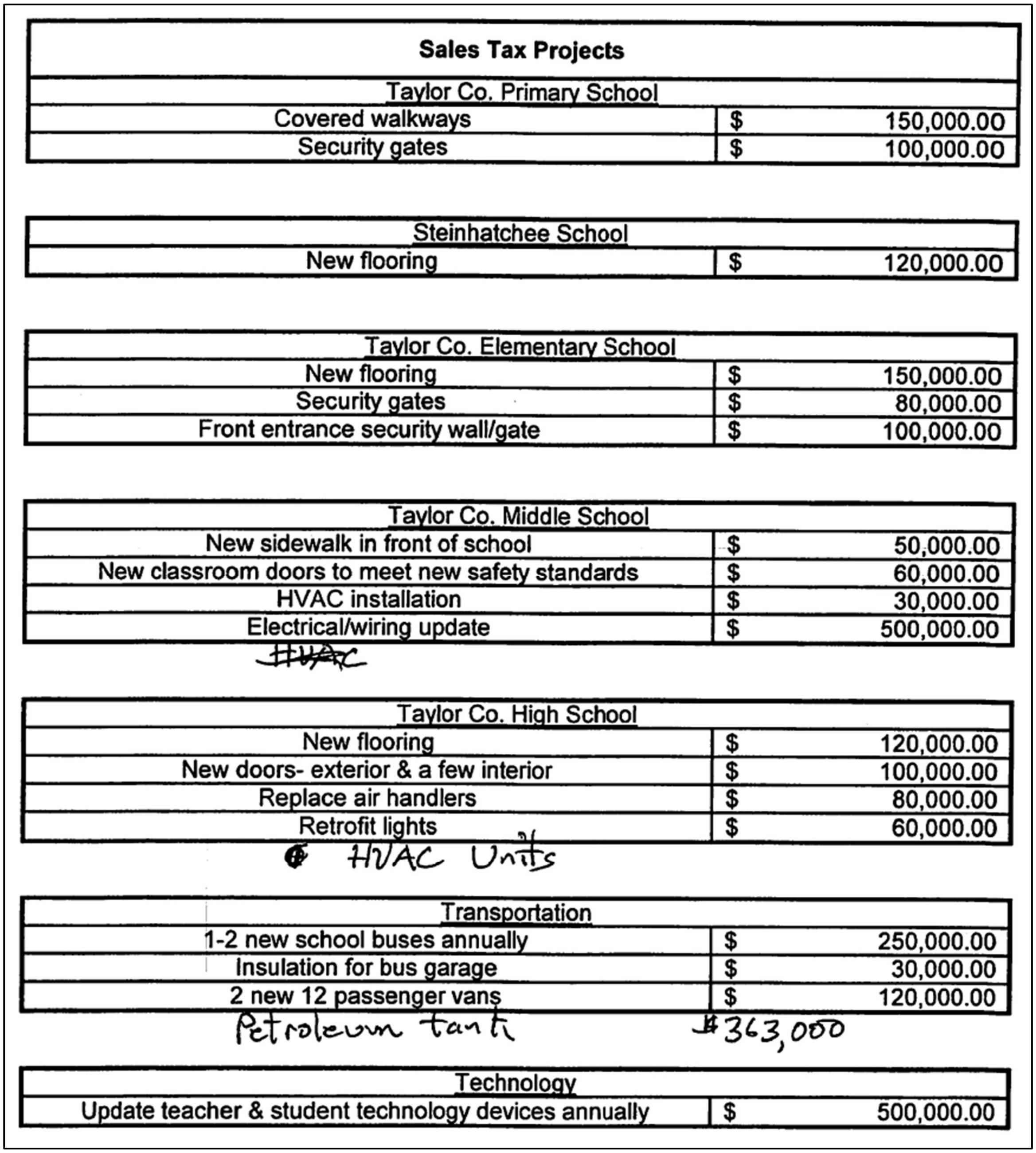
**Conclusion: Meets**

## 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 projects that would use funds generated from the surtax. While M&J was onsite, the Facilities and Maintenance Coordinator, who has been assigned the responsibility of prioritizing projects, provided a version of the planned projects list with a pair of handwritten additions, as shown in **Exhibit 6-5**.

***Exhibit 6-5: Annotated TCSD Planned Sales Tax Projects***



**Sales Tax Projects**

| Taylor Co. Primary School | | |
|---|---|---|
| Covered walkways | $ | 150,000.00 |
| Security gates | $ | 100,000.00 |

| Steinhatchee School | | |
|---|---|---|
| New flooring | $ | 120,000.00 |

| Taylor Co. Elementary School | | |
|---|---|---|
| New flooring | $ | 150,000.00 |
| Security gates | $ | 80,000.00 |
| Front entrance security wall/gate | $ | 100,000.00 |

| Taylor Co. Middle School | | |
|---|---|---|
| New sidewalk in front of school | $ | 50,000.00 |
| New classroom doors to meet new safety standards | $ | 60,000.00 |
| HVAC installation | $ | 30,000.00 |
| Electrical/wiring update | $ | 500,000.00 |

~~HVAC~~

| Taylor Co. High School | | |
|---|---|---|
| New flooring | $ | 120,000.00 |
| New doors- exterior & a few interior | $ | 100,000.00 |
| Replace air handlers | $ | 80,000.00 |
| Retrofit lights | $ | 60,000.00 |

6 HVAC Units

| Transportation | | |
|---|---|---|
| 1-2 new school buses annually | $ | 250,000.00 |
| Insulation for bus garage | $ | 30,000.00 |
| 2 new 12 passenger vans | $ | 120,000.00 |

Petroleum tank $363,000

| Technology | | |
|---|---|---|
| Update teacher & student technology devices annually | $ | 500,000.00 |

*Source: TCSD, June 2026*

The projects listed on the proposed projects list can be reasonably understood to comply with applicable state laws, rules, and regulations. However, the proposed list includes transportation projects and in interviews with M&J, District staff indicated that the funds could be used for debt servicing. The School Board Resolution requesting a referendum on the surtax, which is included as **Appendix A**, appears to not include the Transportation and Debt Servicing programs as potential uses of the surtax funds.

Oversight of the surtax will be conducted by a Citizens' Oversight Committee ("Committee"). The Resolution assigns the Committee a set of duties related to monitoring the collection and expenditure of surtax proceeds, including the responsibility to "ensure that surtax proceeds are expended only for authorized purposes."

**Recommendation:** The District should consider consulting legal counsel prior to expending surtax proceeds on the Transportation and Debt Servicing programs to determine whether the planned projects related to those programs comply with the District's Resolution.

**Overall Conclusion: Partially Meets**

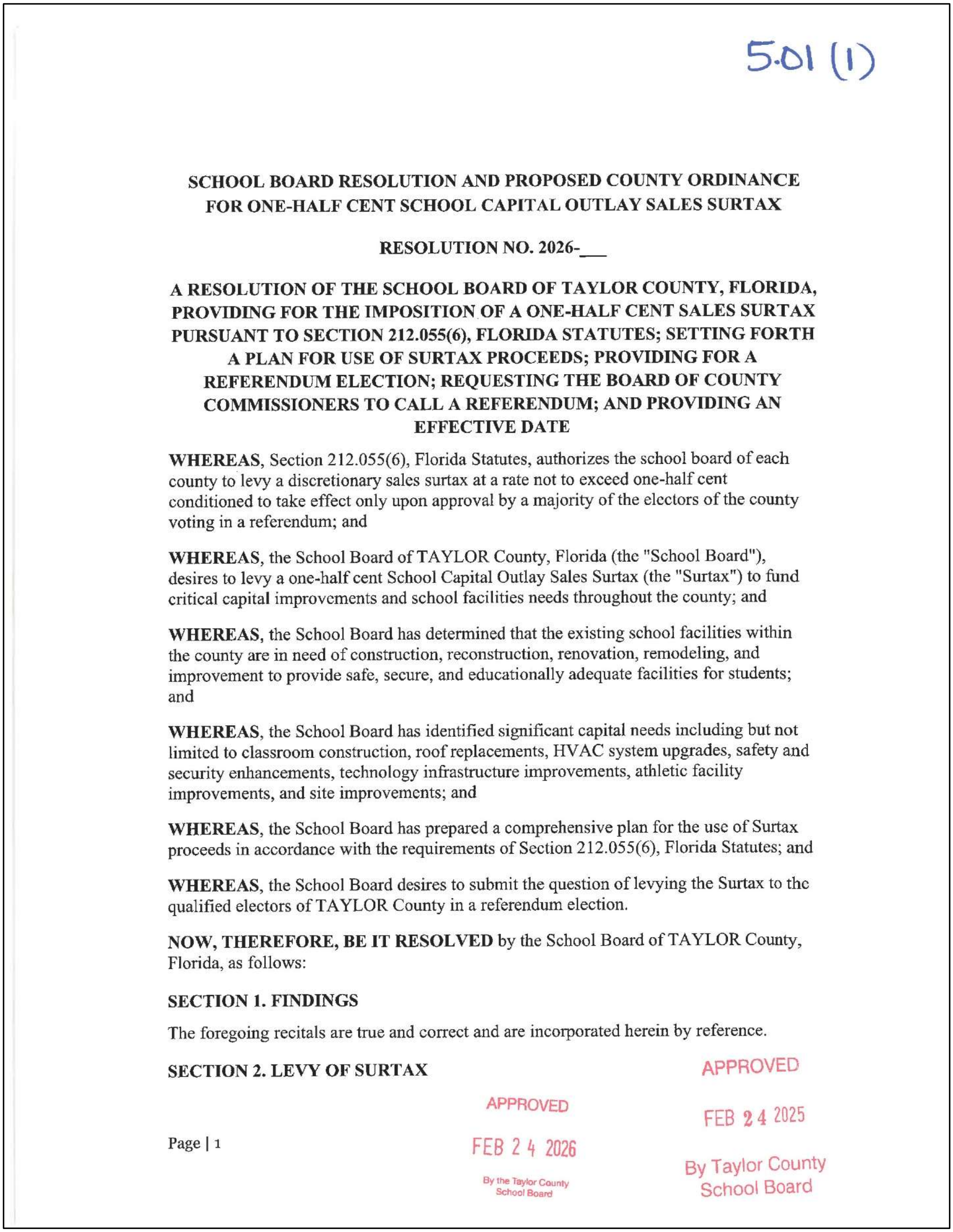
## Subtask 6.5 – Charter School Funds Distribution

*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.*

**Overall Conclusion: Not Applicable**

As there are currently no charter schools within the boundaries of the District, this subtask is not applicable. The District maintains a School Board policy related to charter schools which set some resource distribution and reporting requirements. While the District does not have a written plan to distribute surtax funds or establish reporting mechanisms for use of surtax funds, District staff indicated a plan would be developed if the need arises.

# Appendix A: Taylor County School District Resolution



5.01 (1)

## SCHOOL BOARD RESOLUTION AND PROPOSED COUNTY ORDINANCE FOR ONE-HALF CENT SCHOOL CAPITAL OUTLAY SALES SURTAX

### RESOLUTION NO. 2026-___

**A RESOLUTION OF THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA, PROVIDING FOR THE IMPOSITION OF A ONE-HALF CENT SALES SURTAX PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES; SETTING FORTH A PLAN FOR USE OF SURTAX PROCEEDS; PROVIDING FOR A REFERENDUM ELECTION; REQUESTING THE BOARD OF COUNTY COMMISSIONERS TO CALL A REFERENDUM; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Section 212.055(6), Florida Statutes, authorizes the school board of each county to levy a discretionary sales surtax at a rate not to exceed one-half cent conditioned to take effect only upon approval by a majority of the electors of the county voting in a referendum; and

**WHEREAS**, the School Board of TAYLOR County, Florida (the "School Board"), desires to levy a one-half cent School Capital Outlay Sales Surtax (the "Surtax") to fund critical capital improvements and school facilities needs throughout the county; and

**WHEREAS**, the School Board has determined that the existing school facilities within the county are in need of construction, reconstruction, renovation, remodeling, and improvement to provide safe, secure, and educationally adequate facilities for students; and

**WHEREAS**, the School Board has identified significant capital needs including but not limited to classroom construction, roof replacements, HVAC system upgrades, safety and security enhancements, technology infrastructure improvements, athletic facility improvements, and site improvements; and

**WHEREAS**, the School Board has prepared a comprehensive plan for the use of Surtax proceeds in accordance with the requirements of Section 212.055(6), Florida Statutes; and

**WHEREAS**, the School Board desires to submit the question of levying the Surtax to the qualified electors of TAYLOR County in a referendum election.

**NOW, THEREFORE, BE IT RESOLVED** by the School Board of TAYLOR County, Florida, as follows:

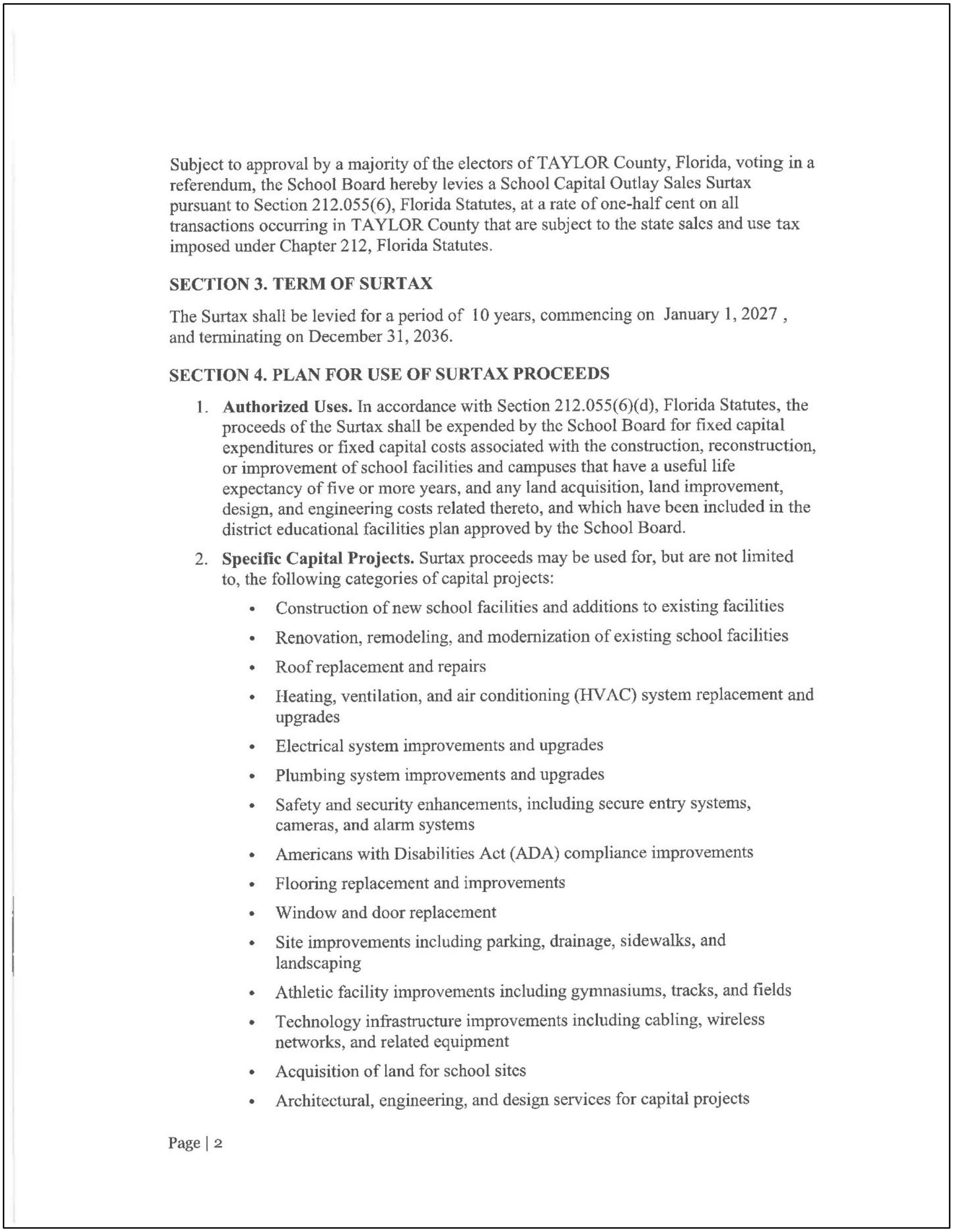
### SECTION 1. FINDINGS

The foregoing recitals are true and correct and are incorporated herein by reference.

### SECTION 2. LEVY OF SURTAX

APPROVED
FEB 24 2026
By the Taylor County School Board

APPROVED
FEB 24 2025
By Taylor County School Board



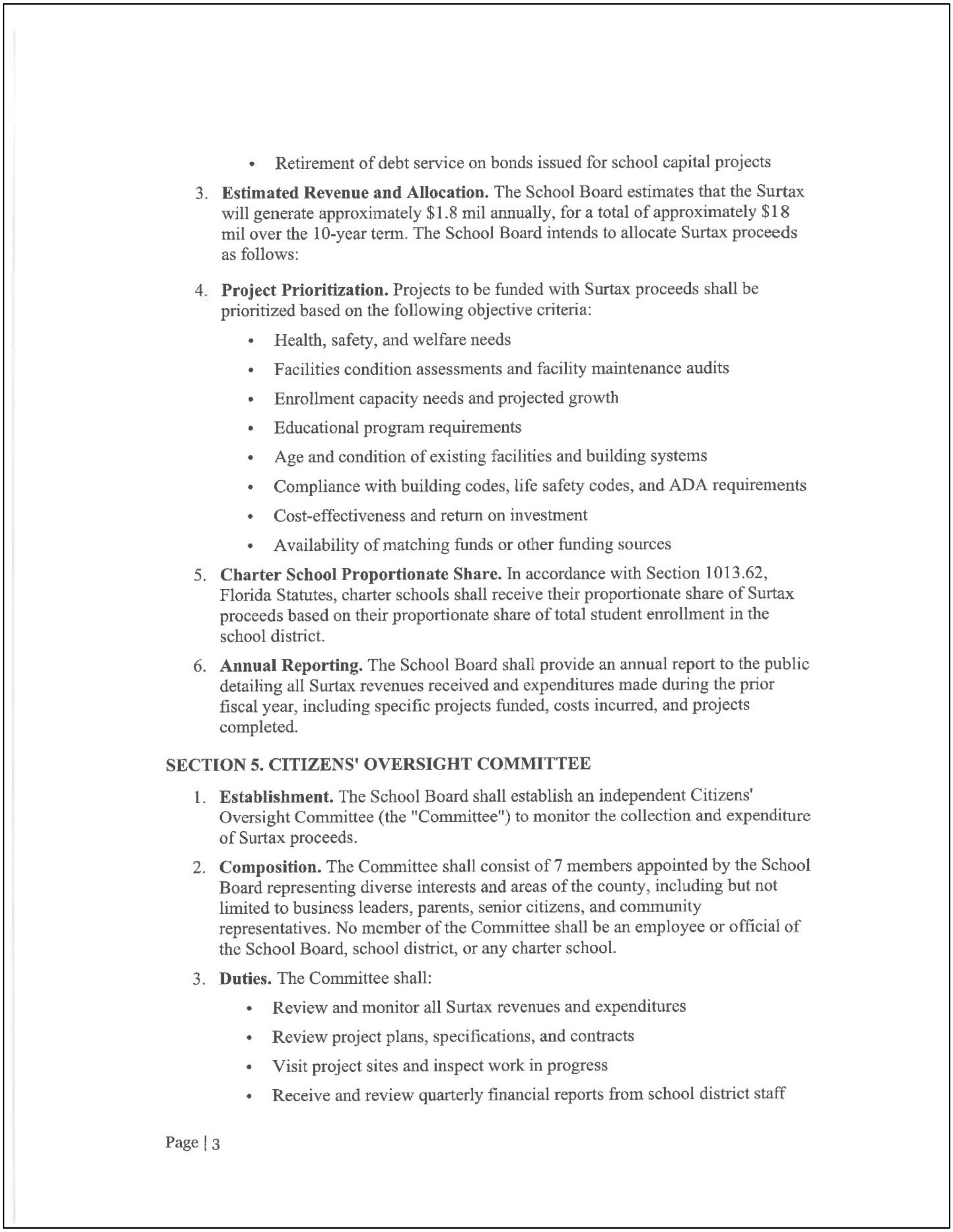
Subject to approval by a majority of the electors of TAYLOR County, Florida, voting in a referendum, the School Board hereby levies a School Capital Outlay Sales Surtax pursuant to Section 212.055(6), Florida Statutes, at a rate of one-half cent on all transactions occurring in TAYLOR County that are subject to the state sales and use tax imposed under Chapter 212, Florida Statutes.

## SECTION 3. TERM OF SURTAX

The Surtax shall be levied for a period of 10 years, commencing on January 1, 2027 , and terminating on December 31, 2036.

## SECTION 4. PLAN FOR USE OF SURTAX PROCEEDS

1. **Authorized Uses.** In accordance with Section 212.055(6)(d), Florida Statutes, the proceeds of the Surtax shall be expended by the School Board for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs related thereto, and which have been included in the district educational facilities plan approved by the School Board.
2. **Specific Capital Projects.** Surtax proceeds may be used for, but are not limited to, the following categories of capital projects:
    - Construction of new school facilities and additions to existing facilities
    - Renovation, remodeling, and modernization of existing school facilities
    - Roof replacement and repairs
    - Heating, ventilation, and air conditioning (HVAC) system replacement and upgrades
    - Electrical system improvements and upgrades
    - Plumbing system improvements and upgrades
    - Safety and security enhancements, including secure entry systems, cameras, and alarm systems
    - Americans with Disabilities Act (ADA) compliance improvements
    - Flooring replacement and improvements
    - Window and door replacement
    - Site improvements including parking, drainage, sidewalks, and landscaping
    - Athletic facility improvements including gymnasiums, tracks, and fields
    - Technology infrastructure improvements including cabling, wireless networks, and related equipment
    - Acquisition of land for school sites
    - Architectural, engineering, and design services for capital projects



- Retirement of debt service on bonds issued for school capital projects

3. **Estimated Revenue and Allocation.** The School Board estimates that the Surtax will generate approximately $1.8 mil annually, for a total of approximately $18 mil over the 10-year term. The School Board intends to allocate Surtax proceeds as follows:

4. **Project Prioritization.** Projects to be funded with Surtax proceeds shall be prioritized based on the following objective criteria:
    - Health, safety, and welfare needs
    - Facilities condition assessments and facility maintenance audits
    - Enrollment capacity needs and projected growth
    - Educational program requirements
    - Age and condition of existing facilities and building systems
    - Compliance with building codes, life safety codes, and ADA requirements
    - Cost-effectiveness and return on investment
    - Availability of matching funds or other funding sources

5. **Charter School Proportionate Share.** In accordance with Section 1013.62, Florida Statutes, charter schools shall receive their proportionate share of Surtax proceeds based on their proportionate share of total student enrollment in the school district.

6. **Annual Reporting.** The School Board shall provide an annual report to the public detailing all Surtax revenues received and expenditures made during the prior fiscal year, including specific projects funded, costs incurred, and projects completed.

## SECTION 5. CITIZENS' OVERSIGHT COMMITTEE

1. **Establishment.** The School Board shall establish an independent Citizens' Oversight Committee (the "Committee") to monitor the collection and expenditure of Surtax proceeds.

2. **Composition.** The Committee shall consist of 7 members appointed by the School Board representing diverse interests and areas of the county, including but not limited to business leaders, parents, senior citizens, and community representatives. No member of the Committee shall be an employee or official of the School Board, school district, or any charter school.

3. **Duties.** The Committee shall:
    - Review and monitor all Surtax revenues and expenditures
    - Review project plans, specifications, and contracts
    - Visit project sites and inspect work in progress
    - Receive and review quarterly financial reports from school district staff

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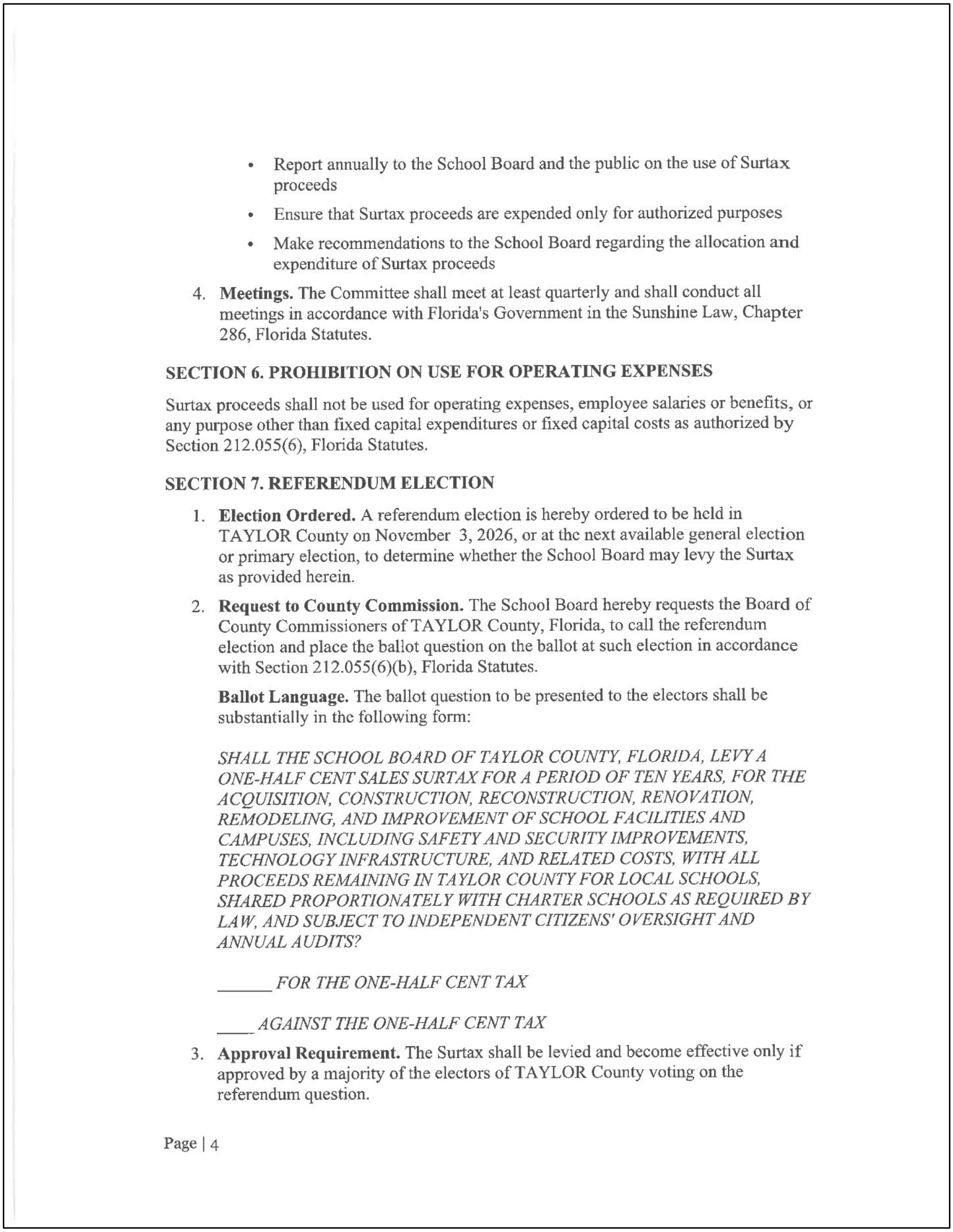


- Report annually to the School Board and the public on the use of Surtax proceeds
- Ensure that Surtax proceeds are expended only for authorized purposes
- Make recommendations to the School Board regarding the allocation and expenditure of Surtax proceeds

4. **Meetings.** The Committee shall meet at least quarterly and shall conduct all meetings in accordance with Florida's Government in the Sunshine Law, Chapter 286, Florida Statutes.

## SECTION 6. PROHIBITION ON USE FOR OPERATING EXPENSES

Surtax proceeds shall not be used for operating expenses, employee salaries or benefits, or any purpose other than fixed capital expenditures or fixed capital costs as authorized by Section 212.055(6), Florida Statutes.

## SECTION 7. REFERENDUM ELECTION

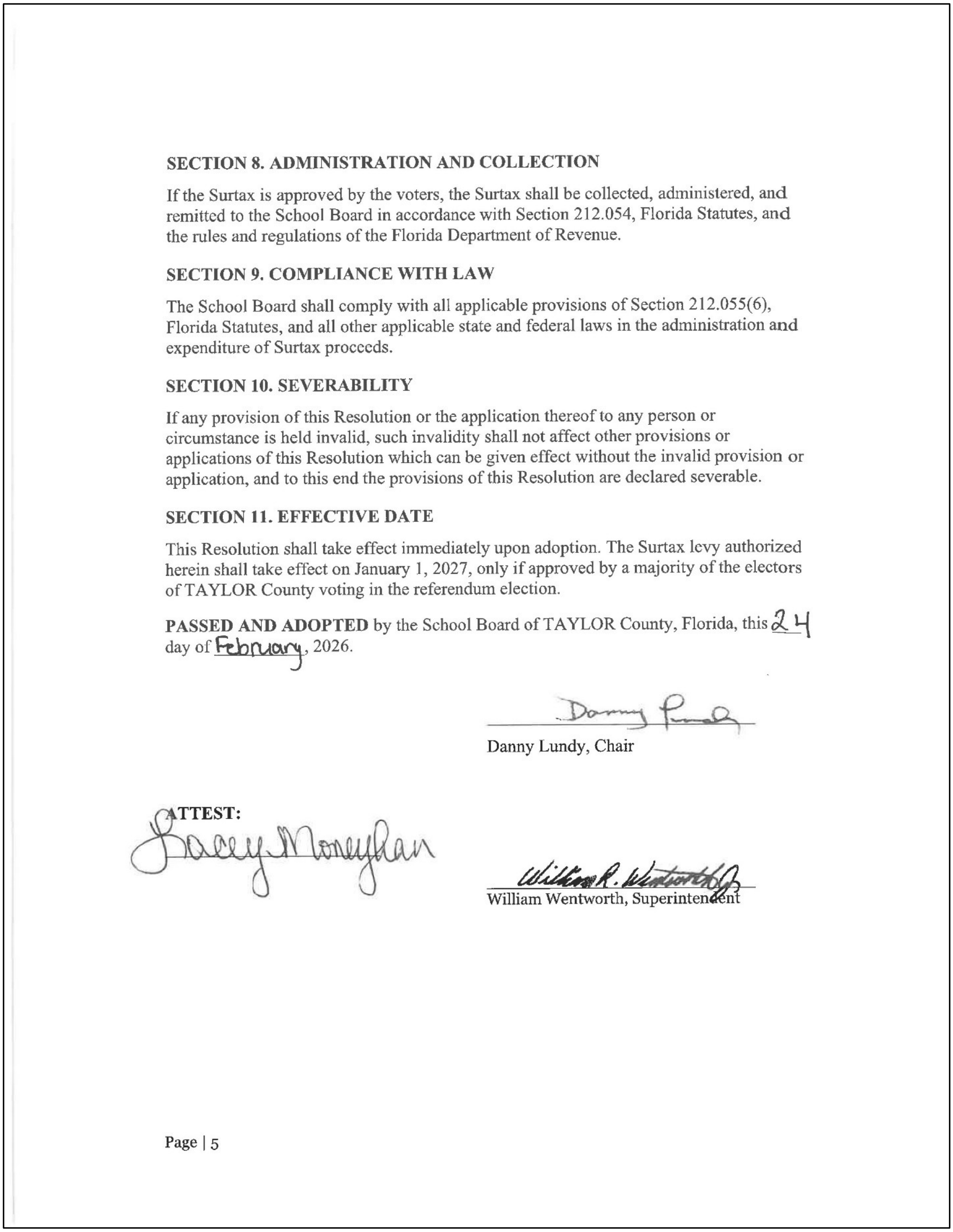
1. **Election Ordered.** A referendum election is hereby ordered to be held in TAYLOR County on November 3, 2026, or at the next available general election or primary election, to determine whether the School Board may levy the Surtax as provided herein.
2. **Request to County Commission.** The School Board hereby requests the Board of County Commissioners of TAYLOR County, Florida, to call the referendum election and place the ballot question on the ballot at such election in accordance with Section 212.055(6)(b), Florida Statutes.

   **Ballot Language.** The ballot question to be presented to the electors shall be substantially in the following form:

   *SHALL THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA, LEVY A ONE-HALF CENT SALES SURTAX FOR A PERIOD OF TEN YEARS, FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, AND IMPROVEMENT OF SCHOOL FACILITIES AND CAMPUSES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY INFRASTRUCTURE, AND RELATED COSTS, WITH ALL PROCEEDS REMAINING IN TAYLOR COUNTY FOR LOCAL SCHOOLS, SHARED PROPORTIONATELY WITH CHARTER SCHOOLS AS REQUIRED BY LAW, AND SUBJECT TO INDEPENDENT CITIZENS' OVERSIGHT AND ANNUAL AUDITS?*

   ______ *FOR THE ONE-HALF CENT TAX*

   ____ *AGAINST THE ONE-HALF CENT TAX*
3. **Approval Requirement.** The Surtax shall be levied and become effective only if approved by a majority of the electors of TAYLOR County voting on the referendum question.



## SECTION 8. ADMINISTRATION AND COLLECTION

If the Surtax is approved by the voters, the Surtax shall be collected, administered, and remitted to the School Board in accordance with Section 212.054, Florida Statutes, and the rules and regulations of the Florida Department of Revenue.

## SECTION 9. COMPLIANCE WITH LAW

The School Board shall comply with all applicable provisions of Section 212.055(6), Florida Statutes, and all other applicable state and federal laws in the administration and expenditure of Surtax proceeds.

## SECTION 10. SEVERABILITY

If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared severable.

## SECTION 11. EFFECTIVE DATE

This Resolution shall take effect immediately upon adoption. The Surtax levy authorized herein shall take effect on January 1, 2027, only if approved by a majority of the electors of TAYLOR County voting in the referendum election.

**PASSED AND ADOPTED** by the School Board of TAYLOR County, Florida, this 24 day of February, 2026.

Danny

Danny Lundy, Chair

**ATTEST:**

Lacey Moneyhan

William R. Wentworth

William Wentworth, Superintendent

# Appendix B: Management Response

THE DISTRICT
SCHOOL BOARD OF
TAYLOR COUNTY

318 North Clark St | Perry, FL 32347 | p: 850.838.2500 | f: 850.838.2501

Dear OPPAGA Staff and Mauldin & Jenkins Team,

Thank you for the time, effort, and professionalism demonstrated throughout this audit process. We sincerely appreciated the collaborative approach taken by both teams and welcome the opportunity to provide our perspective on the findings.

We are pleased that the audit found the district to be in compliance with applicable policies, rules, and laws and recognized that our programs are generally operating effectively. We also appreciate the report's acknowledgement of our commitment to cost-conscious decision-making, competitive procurement practices, timely corrective action, and maintaining essential services while operating as a small rural district with limited resources.

Overall, we agree with the opportunities for improvement identified in the report. Many of the recommendations involve formalizing practices that are already occurring through management oversight, School Board review, and program-specific monitoring systems. At the same time, we recognize that enhanced documentation, clearer performance measures, and more structured reporting can strengthen transparency, consistency, and long-term accountability.

The district intends to address these recommendations to the extent practicable within available resources. The timing and scope of implementation will depend on staffing capacity, funding availability, operational priorities, and the capabilities of our current systems. We will prioritize efforts based on risk, operational impact, and statutory requirements and, where feasible, integrate improvements into existing processes and future technology enhancements while continuing to uphold responsible stewardship of public funds.

Taylor County School District views this audit as a valuable opportunity for continuous improvement. We remain committed to strengthening our performance measurement practices, enhancing documentation, and improving reporting processes while staying focused on our core mission of serving students, staff, and our community effectively and responsibly.

Thank you again to OPPAGA and Mauldin & Jenkins for your work on this audit and for recognizing the dedication and hard work of our District employees.

Sincerely,

Reggie Wentworth

Reggie Wentworth, Superintendent of Schools