

**STATE BOARD OF EDUCATION**  
**Action Item**  
April 2, 2026

**SUBJECT:** Commissioner's Recommendation to Appoint a Financial Emergency Board for Glades County School District and Union County School District

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**PROPOSED BOARD ACTION**

For Approval

**AUTHORITY FOR STATE BOARD ACTION**

Sections 1011.051 and 218.503, Florida Statutes

**EXECUTIVE SUMMARY**

To assist school districts in avoiding a financial emergency, districts are required to notify the Commissioner of Education when certain indicators of financial distress exist. Thus, any time that the portion of a district's general fund's ending balance not classified as restricted, committed, or nonspendable is projected to fall below 2 percent, a district's superintendent is required to notify the Commissioner of Education. The Commissioner then reviews the action taken, or proposed, by a district to determine whether the district has a plan that is reasonably anticipated to avoid a financial emergency. Where the Commissioner determines that the district does not have such a plan and is in need of assistance, a financial emergency board is appointed to assist the district and to oversee the activities of the district.

Glades County School District and Union County School District have each reported a fund balance that has fallen below 2%, and each has projected a fund balance that will remain below 2% through the end of the current fiscal year. Therefore, both Glades and Union School Districts have been determined to be in a state of financial emergency.

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**Supporting Documentation Included:** Resumes for Recommended Financial Emergency Board: Vickie DePratter, Randy Beach, and Kathy Sneads; Notification Letter to Glades and Union County School Boards and Superintendents; and Sections 218.503 and 1011.051 F.S.

**Facilitator/Presenter:** Suzanne Pridgeon, Deputy Commissioner, Division of Finance and Operations