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March 18, 2026

Dr. Beth Barfield, Superintendent  
Glades County School District  
400 Tenth Street Southwest  
Moore Haven, Florida 33471

Dear Superintendent Barfield:

I am in receipt of your March 16, 2026, letter stating that the district's assigned and unassigned general fund balance fell below 2 percent of the general fund revenue as of June 30, 2025, and is projected to remain below 2 percent as of June 30, 2026.

The district's analysis reflects a projected financial condition ratio of negative 9.06% as of June 30, 2026. I am deeply concerned that the district's financial condition has continued to deteriorate over the past few years. Based on the district's current projections, the district does not appear to have sufficient resources to meet its ongoing financial obligations and sustain daily operations without external assistance.

[Section \(s.\) 1011.051, Florida Statutes \(F.S.\)](#), requires a district to maintain an assigned and unassigned fund balance of at least 2 percent of general fund revenues and to submit a fiscal recovery plan if that threshold is projected to be breached. In light of the district's continued financial decline and the severity of its projected deficit and negative cash position, I have determined that the district's financial condition meets the criteria for a financial emergency pursuant to [s. 218.503, F.S.](#)

Accordingly, the department will proceed with the actions required under s. 218.503, F.S., including the appointment of a financial emergency board, which shall operate under the requirements, powers and duties specified in s. 218.503(3)(g), F.S.

Sincerely,

A handwritten signature in blue ink, appearing to read 'AK', written over a blue circular stamp or watermark.

Anastasios Kamoutsas

AK/sp

cc: Glades County School Board Members  
John Radebaugh, Director of Business Operations, Glades County School District  
Suzanne Pridgeon, Deputy Commissioner, Division of Finance and Operations  
Li Liu, Bureau Chief, School Business of Services, Florida Department of Education