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March 27, 2026

Mr. Michael Ripplinger, Superintendent
Union County School Board Members
Union County School District
55 Southwest Sixth Street
Lake Butler, Florida 32054

Dear Superintendent Ripplinger and Union County School Board Members:

As communicated in my letter of March 18, 2026, the Union County School District (district) has been determined to be in a state of financial emergency. Additional communications will be sent to you as soon as I establish a financial emergency board for the district, to be appointed by the State Board of Education. As provided in section 218.503, Florida Statutes (F.S.), the financial emergency board will establish detailed procedures and guidance in order to return the district to solid financial footing. Under this process, and to implement the measures set forth in ss. 218.50-218.504, F.S., the district is now subject to the following measures, effective immediately:

1. The district's budget must be approved by me, as the Commissioner of Education, as provided in s. 218.503(3)(a), F.S.
2. The district is prohibited from issuing bonds, notes, certificates of indebtedness, or any other form of debt, as provided in s. 218.503(3)(c), F.S.
3. The district must permit any "inspections and reviews of records, information, reports, and assets of the...district school board" as needed, and local officials must cooperate in such inspections and reviews as provided in s. 218.503(3)(d), F.S.
4. The Florida Department of Education (department) will consult with all necessary officials "regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements," as provided in s. 218.503(3)(e), F.S.
5. As is necessary, the department will seek to provide technical assistance to the district, as provided in section 218.503(3)(f), F.S.
6. Once appointed by the State Board of Education, the financial emergency board will adopt rules for conducting business and oversee the activities of the district school board. The financial emergency board shall exercise the powers specifically provided in s. 218.503(3)(g), F.S. The financial emergency board will assist the district to implement an approved plan with fidelity.
7. The district, in consultation with the department and the financial emergency board, must develop a financial recovery plan pursuant to s. 218.503(3)(h), F.S.

These measures will be in effect until such time as they are no longer required, as provided in s. 218.504, F.S.

Union County School District Superintendent
Union County School Board Members
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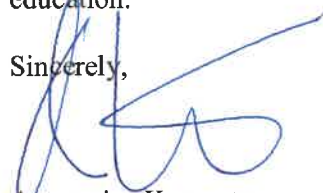
Until such time as the financial emergency board meets and issues detailed directives, the following temporary measures are hereby instituted:

- The district should only expend funds in accordance with the revised 2025-26 budget as shown in the cash projection that was provided to the department on March 6, 2026, except that the expenditures budgeted in the capital projects funds should be postponed until a review can be conducted by the financial emergency board.
- The district must not incur any new financial obligations unless the obligation is necessary for the health, safety, and welfare of students or school district employees.
- The district must not hire anyone or make any changes to employee compensation or benefits without the express written approval of the department.
- By April 3, 2026, and for each month thereafter, the district must develop a spending plan with the attached template that sets out each anticipated expenditure for the coming month. Then, at the end of each month, these projections must be reconciled with actual expenditures.

Please note that the statutory provision requiring that the department must approve the district's budget in no way eliminates the responsibilities of the district to satisfy all of its legal obligations and deadlines, including the requirements to hold public budget hearings for the purpose of adopting millage rates and the tentative budget and final budget for the 2026-27 fiscal year, as established in s. 200.065, F.S.

In closing, please be advised that the purpose of a financial emergency is to assist the district in providing essential services without interruption and in meeting its financial obligations. I look forward to assisting the district with the goals of achieving financial stability and providing all of your students a high-quality education.

Sincerely,



Anastasios Kamoutsas

AK/sp

Attachment

cc: Deborah Parrish, Chief Financial Officer, Union County School District
Suzanne Pridgeon, Deputy Commissioner, Division of Finance and Operations
Li Liu, Bureau Chief, School Business Services, Florida Department of Education

Copies provided to: Joint Legislative Auditing Committee