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March 18, 2026

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

Dear Superintendent Ripplinger:

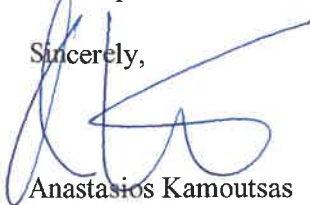
I am in receipt of your March 4, 2026, letter stating that the district's assigned and unassigned general fund balance fell below 2 percent of the general fund revenue as of June 30, 2025, and is projected to remain below 2 percent as of June 30, 2026.

The district's analysis reflects a projected financial condition ratio of negative 9.14% as of June 30, 2026. I am deeply concerned that the district's financial condition has continued to deteriorate since the approval of the fiscal recovery plan in March 2025. 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,



Anastasios Kamoutsas

AK/sp

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