



# FINANCIAL EMERGENCY BOARD

**Glades County School District and Union County School District**

**April 23, 2026**





# Establishing the Financial Emergency Board

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Division of Finance and Operations



# Criteria for Financial Emergency

- Occurs when:
  - A district school board **cannot pay the obligations** it does not contest; OR
  - Assigned and unassigned funds of the district school board **fall below 2% of the projected revenues** for the fiscal year AND the Commissioner of Education declares a financial emergency based on the probability that the school district will not be able to meet its obligations.
- Glades and Union School Districts have each projected a fund balance below 2% and the Commissioner has declared a financial emergency because their financial conditions have continued to deteriorate.
- The Financial Emergency Board (FEB) is designed to help each district craft a realistic plan of success.
- The FEB and the Florida Department of Education (FDOE) will oversee implementation of the plans.

# Current Restrictions on Glades and Union School Districts

To prevent further financial deterioration, the Commissioner of Education immediately imposed the following limitations:

- District's budget must be approved by the Commissioner;
- District is prohibited from issuing new debt;
- District must permit inspection of records and assets;
- District must cooperate in inspection and reviews;
- Expenditures budgeted in capital projects funds must be postponed;
- District must expend funds only per 2025-26 budget as revised in early March 2026;
- No new financial obligations may be incurred unless necessary for student health, safety or welfare;
- No new hires or changes to employee compensation or benefits are authorized without FDOE approval; and
- Spending and reconciliation plans are due to the FDOE each month.

# Financial Emergency Board Powers

Section 218.503, Florida Statutes, authorizes the FEB to:

- Determine what is needed to bring the districts into compliance with statutory requirements.
- Review the records, assets, liabilities and financial plans of Glades and Union County School Districts.
- Review the districts' operations, management, efficiency, productivity and financing of functions and operations.
- Consult with other governmental entities to recommend consolidation and streamlining of services and elimination/curtailment of identified functions.
- Submit reports and make recommendations to the Commissioner of Education and State Board of Education.
- Make rules for conducting FEB business.

# School District Responsibilities

- Cooperate fully with the FEB.
  - Timely provide access to documents and subject matter experts.
- Develop a recovery plan, in consultation with the FEB, that meets the district's financial obligations, including turnaround plans for low performing schools.
- Implement the final financial recovery plan.

Basic idea is that the district must participate in the process as directed by the FEB and the FDOE to reach the best possible outcomes for the students and the taxpayers.



# Government in the Sunshine

FDOE Office of General Counsel



# Open Meetings

- Florida has broad open meetings and public records laws that the FEB must follow.
- A meeting is any gathering of two or more FEB members to discuss some matter which may foreseeably come before the board for action.
  - Meetings must be open to the public;
  - Reasonable notice must be provided; and
  - The requirements for open meetings and reasonable notice apply to *formal* meetings and to *informal* encounters or discussions.
- A “meeting” can include:
  - Telephone calls, emails, texts;
  - Written correspondence between committee members; and
  - Communicating through a liaison.

# Open Meetings (cont.)

- The use of a written document by one member to inform other members of a subject that will be discussed at a public meeting *can* be permissible; **HOWEVER**, prior to the meeting there can be **NO** interaction related to the document among the members.
- If a member would like to distribute a document to other members, please send it to Mari M. “Miki” Presley at [Mari.Presley@fldoe.org](mailto:Mari.Presley@fldoe.org); she will facilitate with distribution.
- Members can seek information, advice and input from FDOE staff; they cannot communicate with each other outside of the public meetings. Thus, staff cannot act as a communication conduit from one member to another.
- Non-disruptive videotaping, tape recordings and photography is allowed at public meetings.
- The public must be given the opportunity to be heard before the FEB takes official action.

# Public Records

Florida's public records policy provides that all state, county and municipal public records shall be open for personal inspection by any person.

“Record” means:

- All documents, papers, letters, maps, books, tapes, photographs, films, sound recording, data processing software or other material, regardless of physical form or means of transmission, made or received in connection with the transaction of official business.
- Includes any document prepared or received in connection with official business of the agency to perpetuate, communicate or formalize knowledge.
- Even records that do not reflect the official position of the FEB or that are inaccurate are public records.
- The Florida Supreme Court has interpreted public records to encompass all materials made or received by an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge.

# Public Records (cont.)

- Your notes intended for your own personal use in remembering something are not a public record, if the notes are not circulated and are not used to formalize, perpetuate or communicate knowledge.
- Drafts that are not circulated for review, comment and revision are not public records, but there is no generalized “draft” exception.
- **Do not** use personal phone text messages to conduct FEB business.
- **BOTTOM LINE:** The best policy is to assume that everything written, recorded or produced in connection with FEB business is a public record.

# Providing Public Records

- The law requires that every person who has custody of a public record permit the inspection and copying of a public record at a reasonable time and under reasonable conditions.
- No showing of purpose or special interest is required to review the record.
- The requestor cannot be required to produce identification as a condition of being provided records.
- A request need not be in writing.
- There is no specific time limit for compliance with public records requests.
- The only delay permitted in producing records is the reasonable time needed to retrieve and redact exempt or confidential information.
- An agency is not required to answer questions or give out additional information under the public records law – the document speaks for itself.
- An agency is not required to create a record under the public records law – only to produce an existing record.

The FDOE will review any requested records before providing them.

# When You Receive or Create A Public Record or A Request for Public Records...

**Please send a copy to:**

Mari M. “Miki” Presley

325 West Gaines Street, Suite 1214

Mari.Presley@fldoe.org

Tallahassee, FL 32399-0400

**Ms. Presley is the point of contact to maintain all the public records in a central location and respond to requests, as necessary.**



# Glades County School District Financial Condition

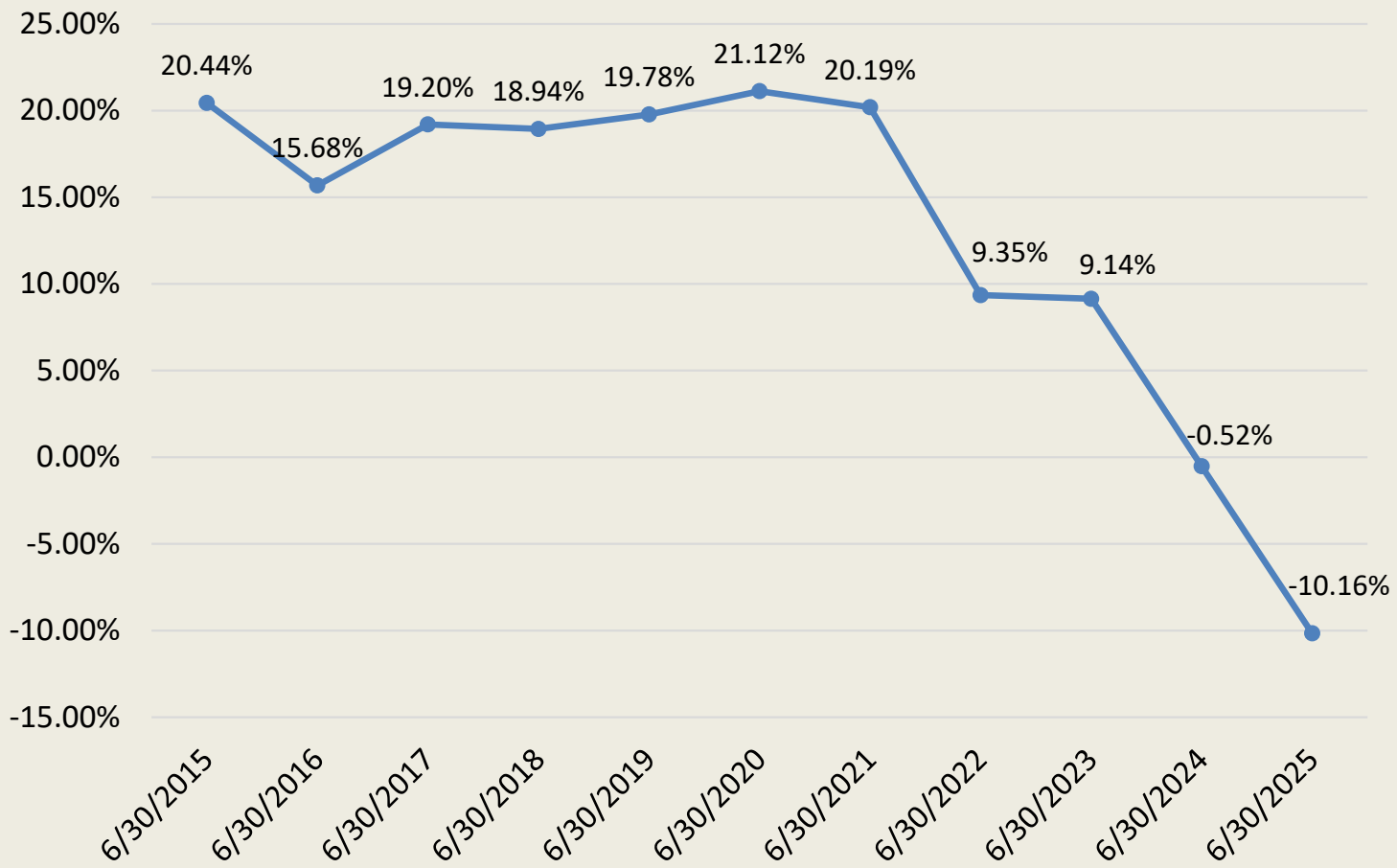
# Glades County School District 2024-25 Financial Audit (General Fund)

<b>Revenue</b>	<b>\$19,668,164</b>
<b><u>Expenditures</u></b>	<b><u>(22,273,527)</u></b>
<b>Excess (Deficit)</b>	<b>(2,605,363)</b>
<b><u>Transfer in</u></b>	<b><u>784,257</u></b>
<b>Net Change in Fund Balance</b>	<b>(1,821,106)</b>
<b>Beginning Balance at 7/1/24</b>	<b>362,841</b>
<b>Ending Fund Balance</b>	
<b>Restricted Fund Balance</b>	<b>539,268</b>
<b>Unassigned Fund Balance</b>	<b>(1,997,533)</b>
<b>Total Fund Balance at 6/30/25</b>	<b>(1,458,265)</b>

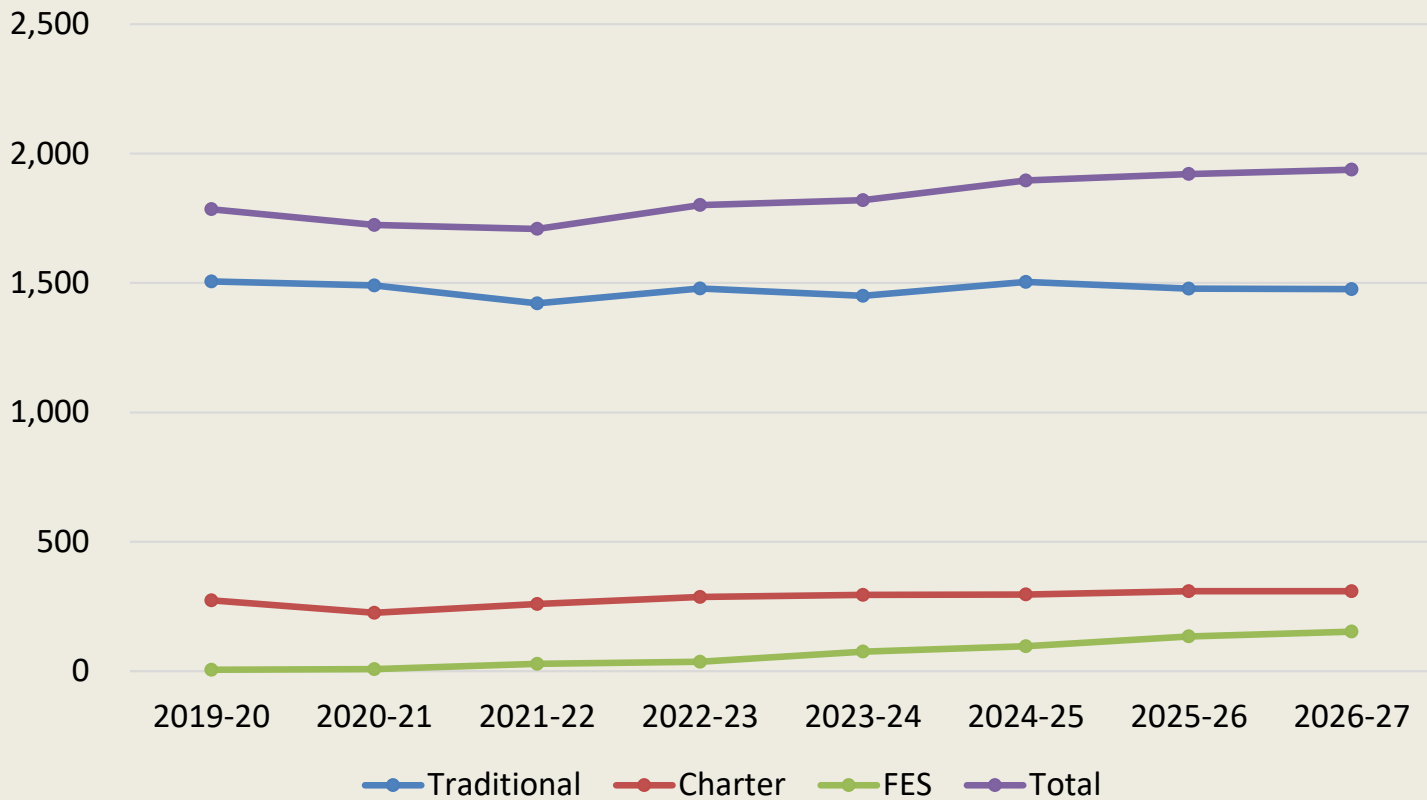
# Glades County School District 2024-25 Financial Audit (Other Governmental Funds)

Other Governmental Funds	Ending Balance at 6/30/25
Food Service Fund	\$ (644,164)
Capital Project (PECO) Funds	6,308,070
Other Federal and Capital Funds	317,616

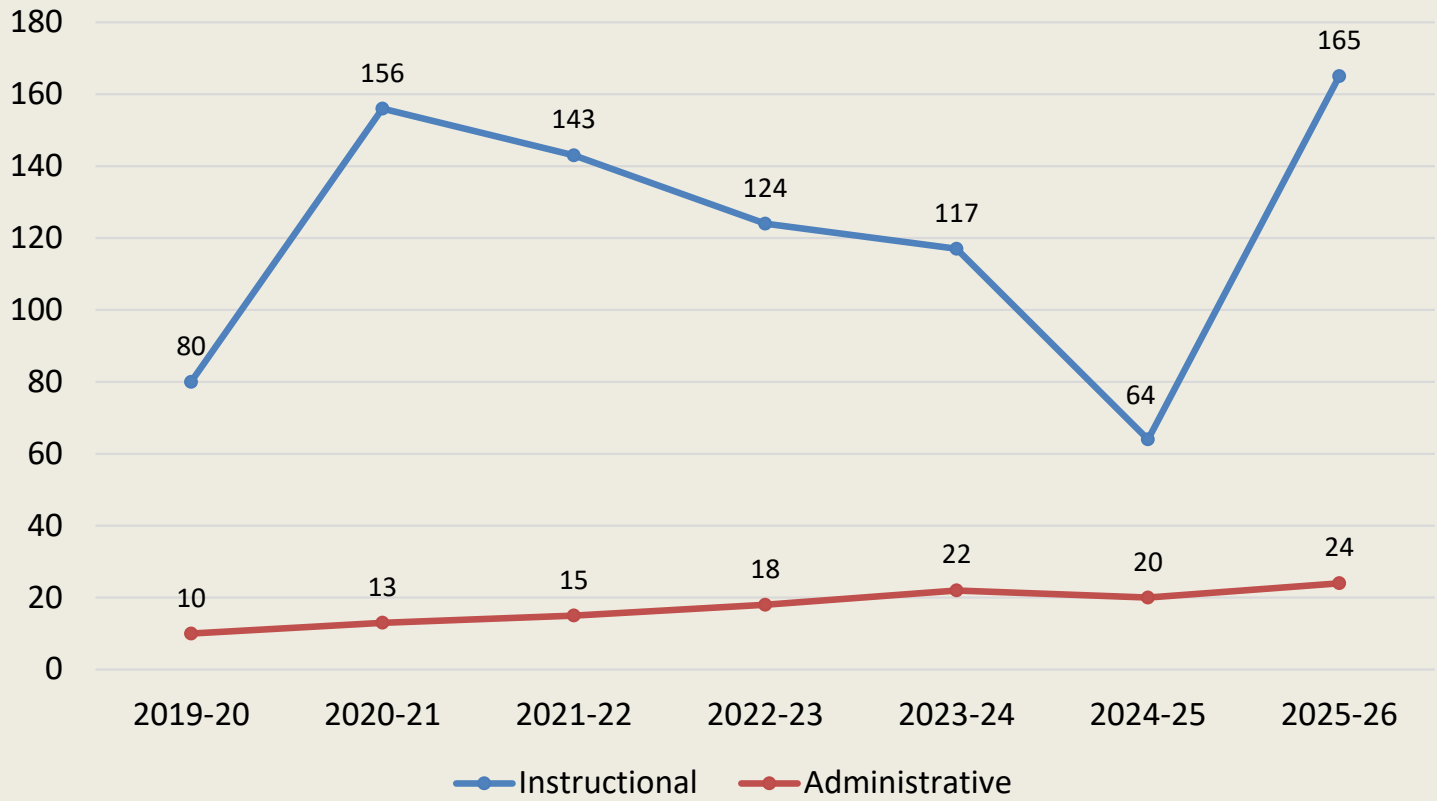
# Glades County School District Financial Condition Ratio



# Glades County School District Historical Full-Time Equivalent (FTE) By Education Setting



# Glades County School District Staff Counts





# Union County School District Financial Condition

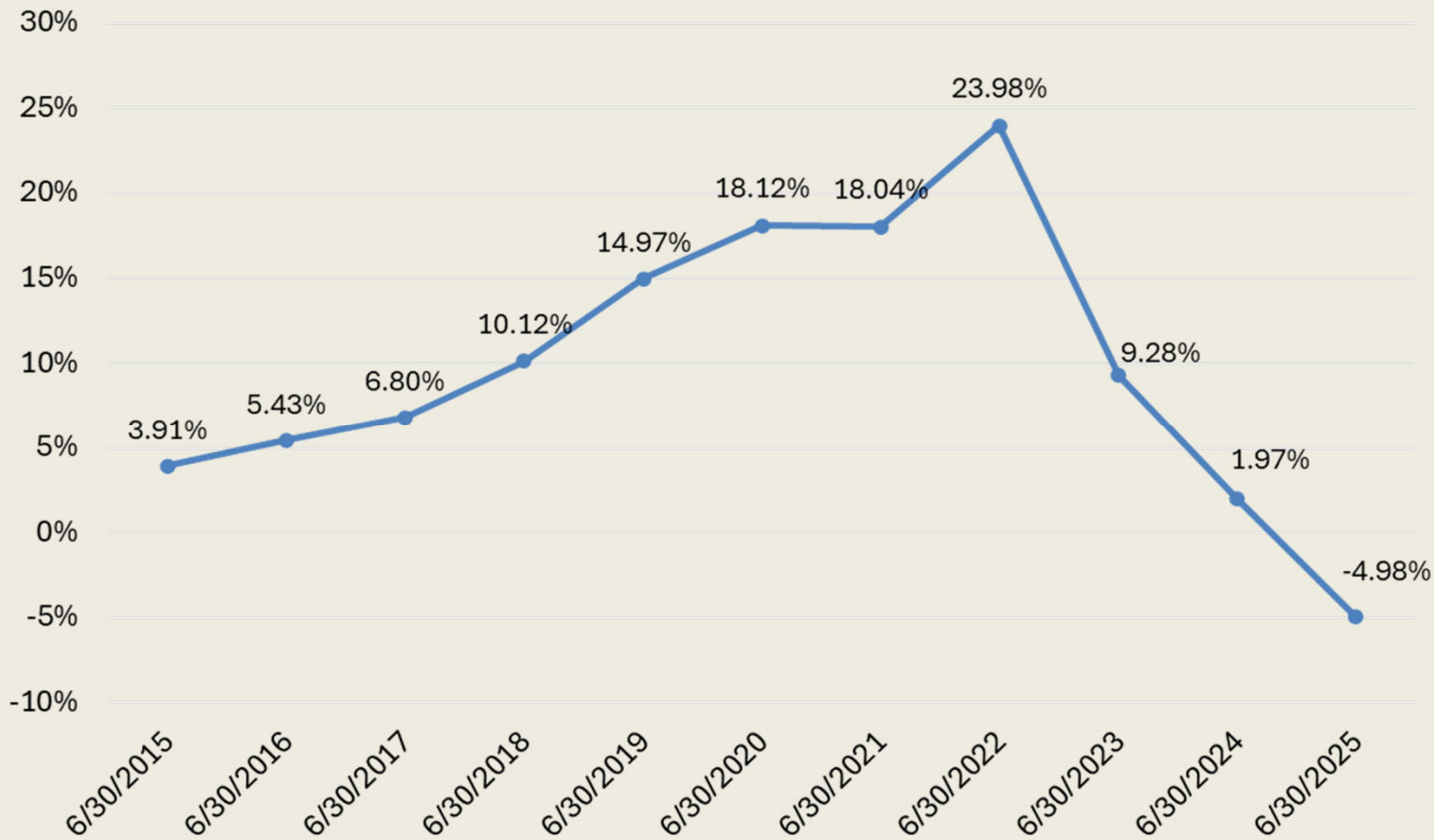
# Union County School District 2024-25 Financial Audit (General Fund)

Revenue	\$20,806,098
<u>Expenditures</u>	<u>(22,936,152)</u>
Excess (Deficit)	(2,130,054)
<u>Transfer in</u>	<u>659,719</u>
Net Change in Fund Balance	(1,470,335)
Beginning Balance at 7/1/24	635,463
Ending Fund Balance	
Restricted Fund Balance	200,768
Unassigned Fund Balance	(1,035,639)
Total Fund Balance at 6/30/25	(834,872)

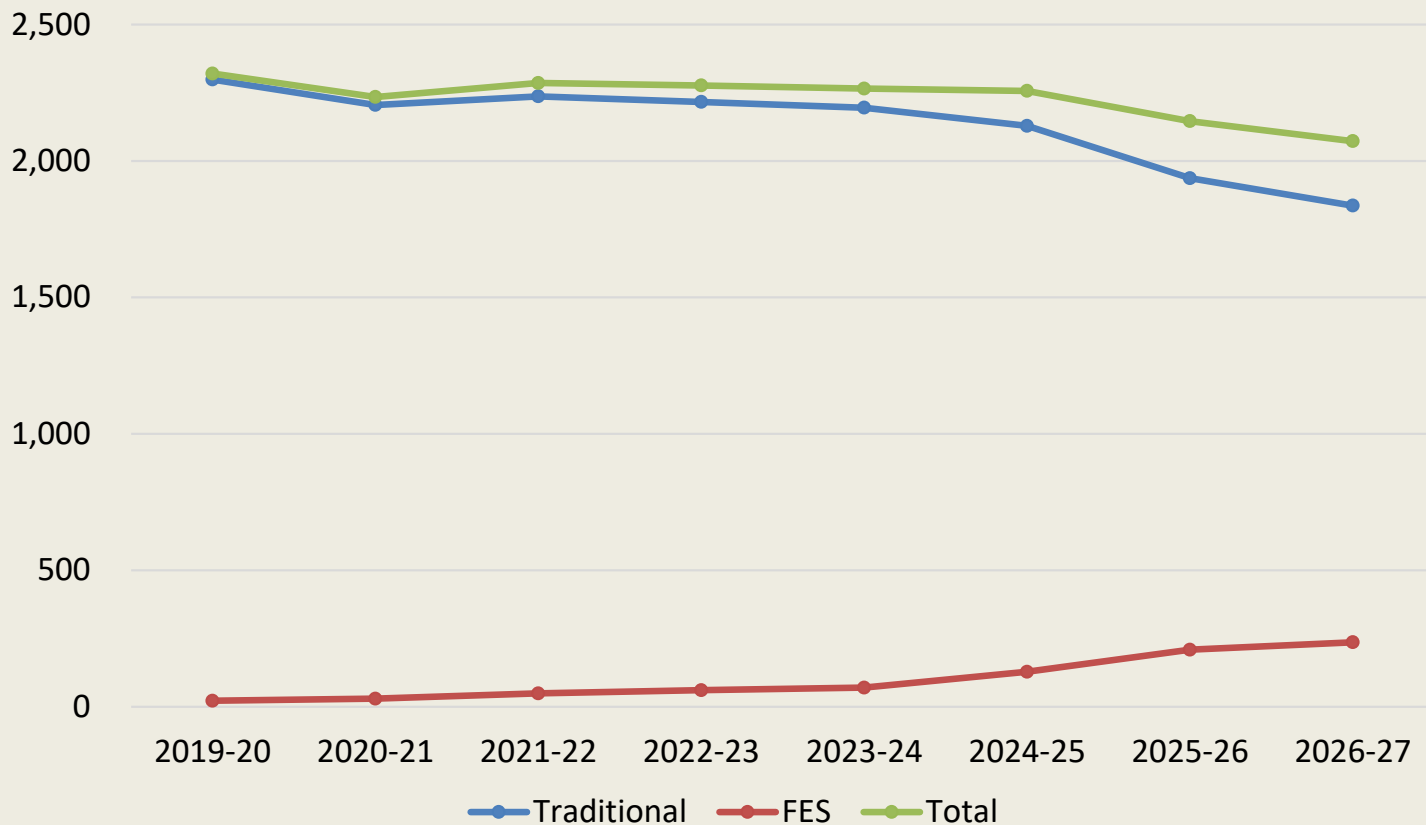
# Union County School District 2024-25 Financial Audit (Other Governmental Funds)

Other Governmental Funds	Ending Balance at 6/30/25
Food Service Fund	\$ 822,720
Other Special Revenue Funds	466,151
Capital Outlay Funds	75,617

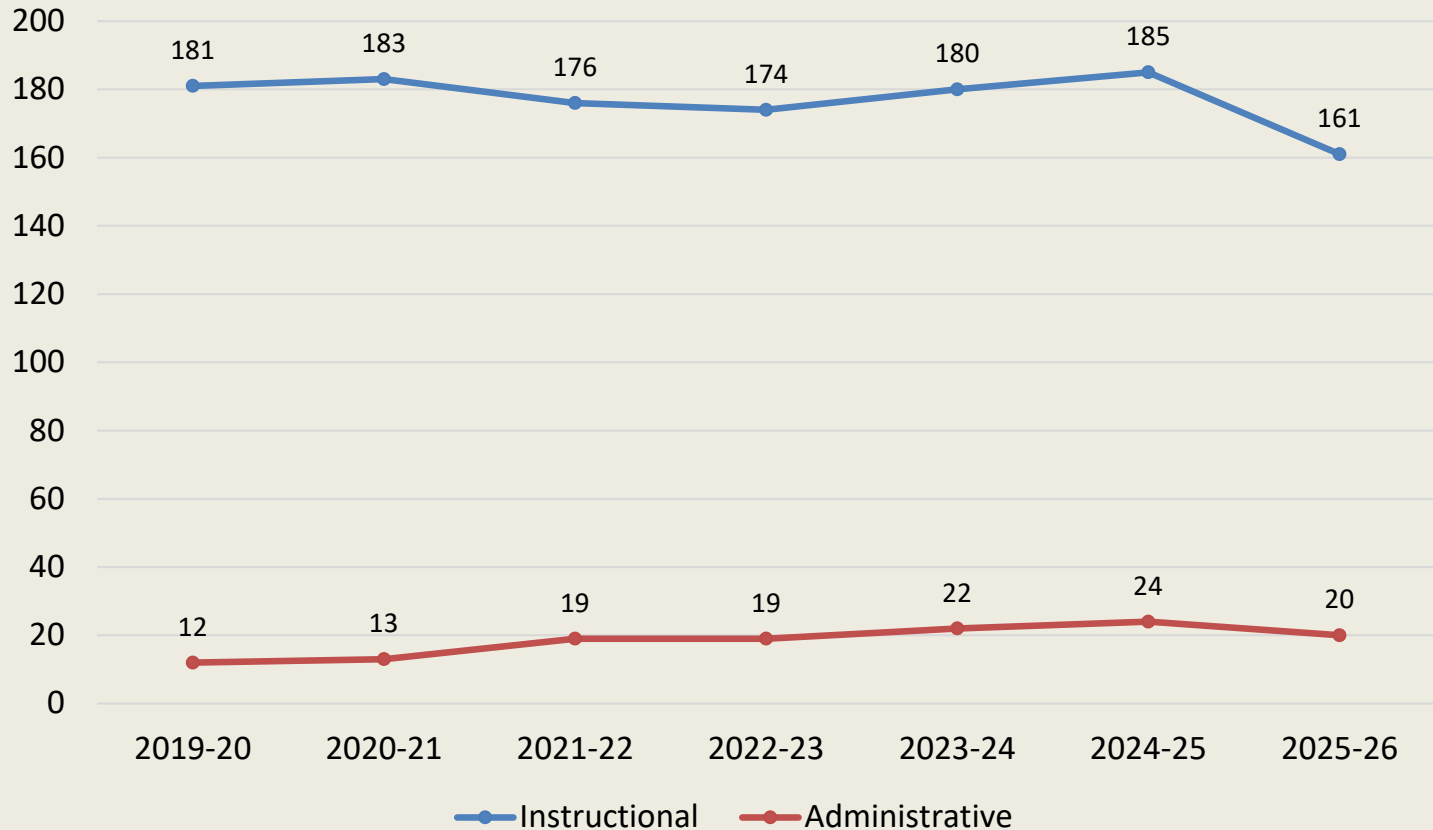
# Union County School District Financial Condition Ratio



# Union County School District Historical Full-Time Equivalent (FTE) By Education Setting



# Union County School District Staff Counts



[www.fldoe.org](http://www.fldoe.org)