

**MINUTES
MEETING OF THE
FINANCIAL EMERGENCY BOARD**

Glades County School District
Union County School District
9:00 a.m., Thursday, April 23, 2026
1721-26 Turlington Building
325 W. Gaines Street
Tallahassee, FL

Vickie DePratter, Chairman
Randy Beach
Kathy Sneads

Chair DePratter called the meeting to order at 9 a.m. and thanked the members of the board and superintendents from Glades County School District (Glades) and Union County School District (Union) for participating in the meeting. The Chair advised the public that they would have the opportunity to provide comments, and requested that they fill out a comment form.

Chair DePratter recognized Suzanne Pridgeon, Deputy Commissioner, to provide an overview of financial emergency requirements and the financial condition of Glades and Union.

1. Financial Emergency Board Procedural Overview and Summary of Financial Condition for Glades and Union

Suzanne Pridgeon provided an overview of the financial emergency statute and the financial condition of Glades and Union. Both districts met the criteria for a financial emergency due to having projected fund balances below 2%. The districts are now operating under restrictions to ensure financial oversight by the Department and the Board. For example, no new financial obligations may be incurred unless necessary for student health, safety and welfare, and the District's budget must be approved by the Commissioner. No new hires or changes to employee compensation or benefits are authorized without FDOE approval. Ms. Pridgeon also addressed the board's powers and the district's responsibilities under section 218.503, Florida Statutes.

David Chappell, Florida Department of Education (FDOE) General Counsel, provided an overview of the Florida Sunshine requirements, including open meetings and access to public records. He advised that the meetings must be open to the public, and a notice of the meeting must be published in advance. Meetings include any form of communication between members on topics relating to the board's business, including without limitation, emails, phone calls, and texts. All records of the board become public records, subject to release in response to a public record request. A member's own notes are not public records unless shared with another person. It is requested that the members not use text to communicate any information regarding board matters, as such communications become public records.

Suzanne Pridgeon then provided an overview of the financial condition of Glades as of June 30, 2025. She noted that in 2024-25, Glades' expenditures exceeded revenue by over \$2.6 million, resulting in a net change in fund balance as of June 30, 2025, of (\$1.8) million and a total fund balance of (\$1,458,265). Ms. Pridgeon also noted that Glades' food service fund had a negative balance of (644,164). Further, the district's financial condition was relatively stable in the period from 6/30/2015, but sharply declined in the period from 6/30/2021 to 6/30/2025, ending in a financial condition ratio of -10.16% as of 6/30/2025. The Glades district Full-Time Equivalent (FTE) counts were relatively stable for the traditional public school counts in the period from 2019-2020 to 2025-2026. Glades self-reported staff counts varied in the period from 2019-20 through 2025-26, with instructional staff ranging from a low of 64 in 2024-25 to a high of 165 in 2025-26, and administrative staff doubling from 10 in 2019-20 to 24 in 2025-26.

Suzanne Pridgeon also provided an overview of the financial condition of Union as of June 30, 2025. She noted that in 2024-25, Union's expenditures exceeded revenue by over 2.1 million, resulting in a net change in fund balance as of June 30, 2025, of (\$1.47) million and a total fund balance of (834,872). Ms. Pridgeon noted that Union's financial condition ratio steadily increased through June 30, 2022, but suffered a steep decline thereafter, reaching -4.98% as of June 30, 2025. Union's FTE has dropped considerably since 2019-20. The instructional staff has decreased since 2019-20, but the administrative staff increased from 12 to 20.

2. Approval of Financial Emergency Board Procedural Rules

Chair DePratter recognized Suzanne Pridgeon to introduce the draft procedural rules for the Board. Suzanne Pridgeon provided a summary of the draft rules.

Chair DePratter called for a motion to approve the draft rules. Member Beach moved to approve the draft rule, and Member Sneads seconded. The motion was approved unanimously.

3. Glades – District Presentation

Superintendent Barfield presented the current financial condition of Glades and the tentative budget for 2026-27. She noted that the district is a small, fiscally constrained district with significant numbers of students with disabilities, English learners, and students from low income households.

Superintendent Barfield indicated there were several conditions leading to the financial emergency. The district operated without a Chief Financial Officer for an extended period of time. Finance staff worked in silos and did not receive necessary training. A review of financial systems was conducted by staff that determined several shortcomings. First, bank reconciliations had not been completed since 2022. The district is now working to reconcile the bank accounts, and in the future will reconcile monthly.

The second finding was that journal entries were not consistently posted since approximately June 30, 2023.

The third finding was poor ledger alignment.

Finding four was budget coding discrepancies that contributed to Accounts Payable delays. The Superintendent noted that budget coding alignment is under review and Accounts Payable aging analysis is underway.

The Superintendent noted that Special Facilities funds were used for other expenditures.

The Superintendent indicated that the district had incurred audit findings indicating over spending in the General Fund and other funds in 2023-24 and in 2024-25.

The Superintendent noted corrective actions the district is undertaking, including improvement in cross-departmental collaboration and the hiring of a new CFO. Nichole Murry will start on May 30, 2026.

The Superintendent presented the district's projected revenue, indicating that based on Senate projections, they were anticipating a large decrease in FEFP.

Suzanne Pridgeon noted that the Senate projections removed the FES scholarship counts from the FEFP projections. Member Beach commented that, to compare 2025-26 3rd Calc to the Senate projection, the district would need to remove the scholarship students. Since the district did not do that, they are projecting too large a reduction in revenue.

Nichole Murry indicated they were using conservative figures rather than over-estimating revenue.

Superintendent Barfield commented that the per-student rate (for FEFP) would not be decreasing, but the district was anticipating up to a 7% decline in student enrollment due, in part, to the FES scholarships.

The district has identified \$1.5 million reduction in recurring expenses. She noted these are structural changes to be sustainable in the future. She noted that staffing ratios do not match enrollments and that non-instructional staff are being reassigned. They are also re-negotiating contracts to reduce costs.

Superintendent Barfield indicated that the appearance that there were too many administrators was caused by coding errors.

Superintendent Barfield noted that the district had a difficult time finding a competent CFO. A prior CFO had been arrested and charged with illegal activity. The district only had two or three applicants for the CFO position after that. The new CFO hid financial problems from her and always had explanations for any signs of trouble. The Superintendent trusted her. The Superintendent received a call from the bank manager indicating that they were about to impose a large IRS levy due to an issue with the 1095C. The Superintendent is working to gain abatement from the IRS for the restoration of those funds.

Member Sneads asked whether the IRS debt had been captured on the books and the Superintendent indicated that it probably had not been. The Superintendent reported that the

books have not been kept correctly and that the district is working to catch them up. Items have been entered or coded incorrectly, and it has been hard to reconstruct.

Superintendent Barfield indicated that the CFO had advised the superintendent poorly, indicating that they could afford a new parking lot for \$400,000, so the district moved forward with that project. They also upgraded their technology.

Superintendent Barfield indicated that when she first became Superintendent, Glades was the third lowest paid teachers in the state and, though the teachers were reported as 100% certified, that was not accurate. She required that all teachers be certified, and she raised the starting salaries from \$38,000 to \$50,000. The CFO had advised the district could afford that salary increase.

Chair DePratter asked whether they used ESSER funds for recurring expenses that now had to be paid using general funds, but Superintendent Barfield indicated she did not know.

The Superintendent indicated they have cut costs by \$1.5 million. They are planning staff reductions and staff will be notified of reductions on Monday (April 27, 2026). Under the collective bargaining agreement, the district must notify of cuts by May 4, 2026.

Chair DePratter asked whether the district used Special facilities funds for other expenses. Superintendent Barfield indicated she believed the CFO was taking money wherever she could.

Chair DePratter asked whether the district now has controls in place to ensure expenditures are in accordance with budget. The Superintendent answered, Yes and No, depending on if data has been entered correctly in Skyward.

Member Sneads noted that Skyward can have controls on budget, as long as budget is entered correctly.

The Superintendent commented that when the CFO left, she received access to bank accounts, and saw for the first time that there were overdraft fees.

Chair DePratter asked whether the Superintendent is confident that her current staff will enter accounts correctly.

The Superintendent replied that the staff has worked in silos. She has hired a CFO that she has great confidence in. The staff is trying to catch up and is working hard. The staff did what they were told to do.

The Board requested data regarding the estimated cost of the leave payouts for reduced staff?

The Board asked whether contracts are encumbered in Skyward. The Superintendent indicated she does not know.

Nicole Murry indicated she is working with technology staff to fully utilize Skyward, because they were using QuickBooks for some components. There will be some cost associated with the full use of Skyward modules (to turn on the module).

Member Beach commented that the board's authorizing statute allows the board to consult with external entities. He would like for the auditor general to testify in a future meeting about any auditing problems they have encountered. He also noted that he is troubled by the use of QuickBooks when the district had access to Skyward.

Chair DePratter commented that it is not clear how the district even completed the staff surveys (reports submitted to FDOE).

Member Beach inquired whether the reported increase in administrative staff was a data error, rather than factual.

Superintendent Barfield gave the Board a list of each director and what they are responsible for.

Superintendent Barfield advised that the district contracted with Scott Ward to complete the Annual Financial Report (AFR).

Member Beach commented that it is very difficult to get a qualified, competent CFO. Other small districts may be going in the same direction, without the right support for the CFO.

Chair DePratter asked whether the consultant helped with the transfer of data from QuickBooks to Skyward. Superintendent Barfield indicated she did not know. There were many questions after the consultant left. The consultant made revisions to the accounting entries after the books closed and were audited.

Chair DePratter advised Superintendent Barfield to be hopeful. With assistance of the consortium and the staff, the district can fully utilize Skyward and that will help the district. The Board's goal is to help the district. It helps to hear the situation so the board can start formulating a plan to help. Chair DePratter requested that the district run a projection every Friday indicating what the balance will be by June 30.

The district noted that they are still trying to figure out what invoices are still outstanding. Nichole Murry advised that invoices were going from vendors to directly to the CFO by email. When the CFO left, no bounce-back email was given telling the vendors where to send the invoices.

Nichole Murry noted that providing the requested weekly report will be challenging due to the state of the records.

Member Beach indicated that the district should be able to produce a usable report; because the district is small, they should be able to enter their purchase orders, etc.

The district indicated the CFO had not been paying the credit card monthly. She was just paying minimum required.

The district reported that they do not have a food service contract, they are handling it in the district.

The board requested the following:

- capital budget advertisement for 25-26 and 24-25;
- NEFEC contract and invoice;
- Contract for Skyward
- Master schedule
- Staffing plan for 25-26 and 26-27
- The financial documents presented to the school board for November 2025-26 forward
- Special Facilities Account History and Participation balance
- CEP rate for food service
- Class Size Report

Member Beach noted that Glades may not actually have less revenue, may have modest increase.

Suzanne Pridgeon indicated that the state provided emergency funding to get through this fiscal year.

Chair DePratter noted the need for a for budget projection through the end of the year.

Nichole Murry indicated she is not sure whether the \$1.8 million provided in state financial assistance will be sufficient to meet the needs of the district through the end of the year.

Member Beach noted that Dr. Barfield has proposed \$1.5 million reductions. If that number is true, it would go a long way to address the deficit spending. The majority of a district's budget is salary and benefits. This will account for 75-80% of the spending.

Member Beach noted that the district has a deficit in food service, and that they might need to consider contracting with a vendor. He also indicated that a voted millage would be a possibility e.g., for technology.

4. Union - District Presentation and Board Discussion (including data needs)

a. Current Operations

b. 2026-27 Union District Tentative Budget

Superintendent Ripplinger presented the current financial condition of Union and the tentative budget for 2026-27.

He noted that the district entered into financial recovery in March 2025. He noted the following factors contributed to the financial condition:

- 90% of the general fund operating costs comes from state FEFP funds.

- The district is small, with large agricultural tracts. The county has relatively low land values, and the property taxes have only increased a little.
- Associated costs of aging facilities have increased. The Superintendent noted that Union has been approved for a Special Facilities project, and this will help reduce costs.
- Terminal leave payouts have impacted More than 566,000 in sick leave payout
- Declining enrollment has been an issue, since 90% of revenue comes from FEFP this is a problem.

The district has taken the following steps to reduce costs:

- Between 2025-26 and 2026-27, the district plans to dissolve 77 positions
- Budget locks
- Included more school leaders in budget processes to increase understanding
- Ballot issue for capital millage

Deborah Parrish presented the Statement of Revenues, Expenditures and Changes in Fund Balance, noting that the district reduced expenditures from 23-24 to 24-25 by \$1 million.

The district provided an FTE projection.

The district provided a summary of the reductions from prior year expenditures, amounting to \$2.7 million. They specifically noted the following reductions in personnel costs:

- Non-instructional salary reductions:
 - 12 month – 12 day reduction w/ proportionate salary reduction
 - 10 month – 10 day reduction w/ proportionate salary reduction
 - Daycare eliminated because it lost money every year. Birth rate has reduced in Florida, so daycare was impacted. Also, there were staff vacancies filled by substitutes.
 - Superintendent Ripplinger noted Third calc decreases in FTE, causing mid-year notice of a big reduction in funds through end of the year.

Member Beach noted that the state FTE estimates at the start of the year may project too high due to low birth rates. The new houses may be retirees, not families with school-aged children. He recommended that the district adjust the state projection based on historical trend, using a “warm body count” to adjust the projected revenue at the start of the year, rather than waiting for 3d calculation. This will help where state models are not picking up a trend that is impacting the local numbers.

Chair DePratter asked for a breakout of the claimed \$421,000 reduction in software licenses/Professional services.

The district’s contract for the school resource officers (SROs) was discussed. The district indicated that the state security funds currently pay for this, but they are concerned that there is a legislative proposal to eliminate the cost that would be detrimental to the district.

The district reported that the game gate receipts do not pay for security at the game, but does pay for the officials.

Chair DePratter recommended that the districts ask the Sheriff's office for more help on the SRO costs. Superintendent Ripplinger indicated that those conversations have already begun in his district.

Superintendent Ripplinger indicated that Union will close the Middle School and combine with the High School. So, instead of three SROs, they can have two. The 5th grade will re-connect with the elementary school. The middle school facility will still be operating, but they are side-by-side. This merger will allow the district to maximize teachers and staff usage. The Superintendent indicated that there will be a positive impact on school grades.

Member Beach acknowledged it does not appear that reducing the SRO will endanger students because it is one campus, within a fence, etc.

Member Sneads asked about the impact on administrative staff, and Superintendent Ripplinger advised he would like to have a principal at both the elementary and the combination schools, and two Assistant Principals at each. The Superintendent discussed the administrative staff needs at the merged schools.

Superintendent Ripplinger noted that the district is building a new elementary school with Special Facilities funds. The old building will be razed, except an administrative building will be relocated to the site.

The only other recent capital purchase has been a bus. The district is looking at a referendum in November for facilities and technology (the district included all that the statute allows).

The District noted that it does have a line of credit.

Member Beach commented that Union's millage rate is very low.

Member Sneads asked what the sick-leave payout was. The district indicated they paid out sick leave every year.

Member Sneads asked whether the projected reductions would be offset by people entering DROP. Chair DePratter advised she would suggest including this in the budget.

Member Beach indicated he is impressed with the reductions and merging schools, and Chair DePratter concurred.

The District presented projected 2026-27 FEFP using Senate projections, less 100 FTE (since that was the difference between projected and actual this year).

The district and the board members discussed the cost of health insurance. Superintendent Ripplinger noted that insurance is very important for retention. They contribute \$7200 for individual \$5300 + \$1900 ACA requirement.

Member Sneads asked whether they budget for all employees, and the district indicated they budget for the current number of participants.

Member Beach noted that the district may not be required to pay the increased cost to meet the ACA minimum contribution. The district must meet the copper level (quality), but not necessarily the affordability requirement.

The district asked whether it needs board approval to enter into agreement with FLEHT? The Board answered yes. The district indicated it needs approval by next Tuesday.

The Board asked whether the letter of intent binds the district? Superintendent Ripplinger responded that he does not believe it binds, but gives the district access to rate quotes.

Member Sneads asked whether the district has to go out for bid to switch agents, and the District answered no.

The district indicated their plan is to be fully insured for now, but working towards self-insured in the future.

The Board asked what the staffing positions will look like with the merged schools.

Superintendent Ripplinger asked whether the district needs permission to use Line of Credit. Answer: yes.

Superintendent Ripplinger asked for approval to hire a JROTC position. The cost is a total of \$81,000, but military pays half, so the cost is \$40,000 to the district. JROTC is well attended.

Member Beach moved to approve hiring the JROTC person as of May 1. Member Sneads seconded. All ayes, no opposed. The Motion passed.

5. Final Comments and Discussion

The Board discussed the data requests needed from the districts, indicating that the same list would apply to both (except as noted).

The districts were requested to provide a weekly budget projection each Friday.

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Chair DePratter asked the districts whether they are they holding open all vacant positions. Superintendent Ripplinger indicated that total of 37-38 positions will not be filled and 7 of those are retirements.

Superintendent Barfield indicated that Glades reappointments are due May 4, 2026.

Superintendent Ripplinger indicated that Union reappointments are due May 15, 2026.

The next meeting was scheduled for Wednesday, April 29, 2026 by TEAMS at 9:00 a.m.

Member Beach commented that after discussing with three experienced consultants, he came to the conclusion that we need to come up with a best practice moving forward. There were numerous CFOs in the small districts who failed over the last several years. There is a problem with obtaining qualified CFOs. New CFOs need help, but small districts do not have the funds to hire an experienced consultant to develop the new CFOs and to establish protocols. He recommends an appropriation for CFO training/coaching, mentor program for small districts.