

MINUTES

Financial Emergency Board
Glades County School District
Union County School District
9:15 a.m., Friday, May 8, 2026
Online via TEAMS

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.

1. Approval of Minutes from April 23, 2026, and April 29, 2026, Meetings of the Financial Emergency Board

Chair DePratter called for a motion to approve the minutes of the meeting of April 23, 2026, and April 29, 2026. Member Beach moved to approve the minutes. Member Sneads seconded the motion. The motion passed.

Chair DePratter recognized Superintendent Ripplinger to present the latest budget projection through June 30, 2026, for Union.

2. Union – Discussion of Bi-Weekly Projection ending 5/15/26

Superintendent Ripplinger introduced Deborah Parrish to provide the summary. She noted that Union provided the AP check and Payroll runs, which indicated a projected fund balance of .52%, indicating that the district would break even at the end of the year.

Chair DePratter asked whether they expect more than budgeted for local ad valorem. Superintendent Ripplinger indicated they do not.

Member Beach asked whether the state assistance funds were included in the revenue stated in the projection. Deborah Parrish indicated that it was included.

Chair DePratter noted that she provided a template for use by the districts in submitting their weekly projections for this week and future weeks, and she solicited input from the board members as to the form of the weekly projection. Member Beach and Member Sneads indicated they had no revisions for the template.

Chair DePratter then recognized Superintendent Ripplinger to provide updates regarding the 2026-27 budget development.

3. Union – Update from Superintendent Ripplinger regarding 2026-27 budget development

Superintendent Ripplinger provided an update regarding the 2026-27 budget development. In absence of final budget from the Legislature, they are estimating as conservative as they can. Deborah Parrish indicated the district is collecting estimates for contracts, supplies, and textbook adoptions in preparation for the budget. They are looking to see where they can cut.

Chair DePratter reminded the district that the board needs to approve any contracts they are considering.

Deborah Parrish asked whether the board needs to see grant applications.

The Board members agreed they did not need to see the grant applications for the federal programs unless the district finds that there are significant cuts in their federal allocations that would shift expenses to the general fund.

Member Sneads recommended that the district be mindful that as they cut positions or expenses, they can look to see what the federal grants can cover.

Superintendent Ripplinger asked whether the district is authorized to make the staff appointments in accordance with the approved plan. Chair DePratter advised that as long as it is in alignment with the approved staffing plan, they can make the appointments, but they are not authorized to add any positions.

4. Union - Consideration of Immediate Needs

Chair DePratter asked Superintendent Ripplinger if Union had any immediate needs for the Board's consideration. Superintendent Ripplinger advised there was not.

5. Union – Board Data Requests and Next Steps

Chair DePratter asked the members whether there any additional data requests or discussion on next steps for Union.

Member Beach indicated the Board will need to address their capital outlay budget.

Chair DePratter indicated she would like to see their 5 year work plan when they are submitted.

Chair DePratter noted that Superintendent Ripplinger previously inquired regarding the authority of the Board with respect to the district's collective bargaining agreement. She indicated that the Department's General Counsel advised the current collective bargaining agreement is not impacted by the Financial Emergency Board proceedings. For the new negotiation, the district cannot execute a new collective bargaining agreement without approval, but the district should proceed with negotiations. The district cannot bind the district or execute the new collective bargaining agreement without board approval. Anything that has a financial impact will require board approval.

Member Sneads requested a list of contracts for services paid with general funds, including renewal dates and contracts they are expecting next year.

Chair DePratter asked the district whether there any insurance updates. Kara Wainwright indicating there is nothing new to report yet.

Chair DePratter then recognized Superintendent Barfield to introduce the district's updated staffing plan.

6. Glades – Consideration of District Staffing Plan in alignment with Class Size

Dr. Millay advised the Board that the district intends to file a claim in excess of \$2-3 million relating to past over-payments of insurance.

The district has tried to reduce as much as possible, but they are limited in the reductions they can do while maintaining appropriate class sizes. They are past the deadline with the union for making additional reductions. The union has expressed concern regarding the timing of appointment decisions. Within the collective bargaining agreement, they can do voluntary reassignments. They have made reductions, and they can still make additional adjustments.

Member Sneads commended the district for developing the staffing plan and making necessary reductions. She asked whether the district is going to ask to fill the vacancies using General Funds. The district answered that yes, the district would like to fill those vacancies indicated on the staffing plan. For example, they have a principal position that is vacant.

Member Sneads noted that the vacancies in the plan show \$0 in salary, so she inquired whether the salaries are factored in with the projected savings. The District indicated the savings indicated on the projection does include the vacant positions that are listed.

Chair DePratter requested a report including all positions paid with federal funds as well. The District indicated they will provide that for the next meeting.

Chair DePratter inquired whether the district has the flexibility to not fill some of the vacancies. The District indicated they will need to fill some of the vacancies. The District would be willing to wait to make that decision for another week, with the exception of the principal position.

Chair DePratter: would encourage the District not to post the vacancies until the Board has a better understanding of the District's full financial position. The members agreed. The District can post the principal position.

The District indicated they need to post summer staff as well, for the extended school year for students with disabilities only.

Member Sneads asked whether they have to provide transportation for this program, and the District indicated yes, but the transportation needs are very limited, with minimal budget impact.

Member Sneads asked whether the extended year program is in the budget already. The District indicated that the new budget director has a plan.

Member Sneads asked the District to include these ancillary costs in the budget projection.

Chair DePratter indicated that the District is authorized to advertise the principal position, but must wait on the others. The Board needs a breakout of the summer costs, including what fund source the expenses will be paid from.

Chair DePratter recognized Superintendent Barfield to provide an update on the status of the obligations to the charter school.

7. Glades – Discussion of Outstanding Obligations Due

The District advised that they owed a total of \$1.4 million to the charter school. They have now issued payment for January through April, so only May and June are now due from the FEFP. The District has notified the charter school that they have mailed the check. There was some miscommunication relating to the amount owed that has now been resolved. The district is now current on the payment to the charter school. They have also been paid for the other revenue sources.

Member Beach indicated that the LCIR payment due to the charter school needs to be adjusted if the district has made debt service payment on the Special Facilities project. This would have reduced the amount owed to them.

The Board asked that the Department verify whether the district made debt service payment in the current year, and advise the Board whether the LCIR payment can be recaptured from the Charter School.

Member Sneads stated that if the district and charter school confirm on an overpayment at the end of the year, it needs to be set up as a receivable at the end of year and the related revenue will be recognized for this year, not next year.

The District advised that the accounting needs to be cleaned up, and they still need to do a major reconciliation. They expect to find many errors and omissions. They don't think these were intentional, but the errors are still there. They have some missing documentation on the construction fund and capital outlay fund.

Chair DePratter indicated that the Board will have more discussion with the CFO regarding the district's accounting. She has concerns with the books for this year.

Member Beach reiterated that the CFO will need assistance and support. The CFO will have many challenges. Member Beach commented that his ability to provide advice is limited because he cannot trust the data the Board has been provided.

The District indicated they would welcome a liaison to help support the new CFO; it would be worth the funds to have that support.

Member Beach agreed that a best practice is to have someone to come in and monitor the situation and give expert advice to the CFO.

Nichole Murry indicated she would appreciate assistance in locating a consultant who would be helpful.

Nichole Murry commented that the district's financial problems were not created in a day and will not be resolved in a day, so she asked the Board for time to get the problems fixed. She will need an auditing firm to get good baseline data, then she will be able to provide accurate reporting thereafter.

The District suggested that they may need to hire another position to help with the accounting, perhaps for six months.

Member Beach advised he does not agree with that because there is nobody out there who can meet the need and who has the experience that is needed. They need a consultant who has done the work.

Superintendent Barfield commented that the District utilized a consultant roughly two years ago, but that was not successful.

Nichole Murry indicated she is confident she will be able to be successful, but it will take some time.

Chair DePratter introduced the next agenda item, Discussion of Glades' Accounting Software.

8. Glades – Discussion of Accounting Software

Chair DePratter indicated that at the last meeting, the Board discussed the need to communicate with NEFEC to determine the extent to which all of the Skyward modules are already available to the District under the existing contract with NEFEC, the support available through NEFEC, and any barriers to transitioning payroll to Skyward. Chair DePratter talked with NEFEC. From the consortium perspective, there has been a lot of turn over in staff. NEFEC staff indicated that the District staff has not been trained by the consortium. NEFEC needs an understanding of the workflow within the District to assist with the configuration in Skyward. NEFEC hosts, provides disaster recovery and trains the staff. They can have roundtable meetings with district finance officers hosted by NEFEC. The District is not using Skyward fully, including Employee Management and payroll functionality.

Chair DePratter asked Nichole Murry which staff positions they have performing finance functions. Nichole Murry listed personnel they have, as follows:

- Purchasing inventory
- Purchasing processor
- Financial Secretary
- Payroll
- Bank statements/reconciliations

Chair DePratter advised that the district will need to know the workflow, and NEFEC can configure Skyward with no additional cost.

Chair DePratter recommends they reach out to the auditor general to obtain the narratives the District submitted last year regarding financial processes and workflows within the District.

The Board recommended that the District move towards fully utilizing Skyward's payroll functionality, and discontinue completing worksheets outside of the system.

Chair DePratter asked Nichole Murry whether she is familiar with the Red Book. Nichole Murry advised she learned of it and has been studying it over the last week.

Chair DePratter further advised Nichole Murry that she needs to make sure that transactions are coded correctly according to the Red Book.

Chair DePratter asked the district what the status of the bank reconciliations was. The District advised they are not able to do complete the reconciliations in Skyward because “the numbers are so messed up” they won’t reconcile. Therefore, staff have been using a spreadsheet for the bank reconciliation.

Chair DePratter asked whether the staff has confidence in the reconciliations they are doing outside of Skyward? The District indicated yes.

Chair DePratter asked who is signing off on the reconciliations, and the District indicated the Superintendent signs some, but not all.

Chair DePratter asked the District how they have confidence as to their bank balances.

Member Beach indicated that the auditors noted an issue regarding tracking of draw-downs.

Chair DePratter asked whether anyone has reached out to NEFEC regarding bank reconciliations, and the District indicated staff did reach out several months ago, but that is when the District determined Skyward could not be used (because the data input into Skyward would not reconcile).

Chair DePratter noted that she would encourage someone to go through each employee record in Skyward line-by-line to verify and validate the data. The District needs to move towards being able to use the Employee Management functions in Skyward.

Nichole Murry commented that it would be helpful to have a full-day training with all finance staff with NEFEC relating to Skyward.

Member Sneads noted that several employees are marked “No” for Active in the system, but their contract dates appear still active, so the system shows as a contract balance. The actual stop date needs to be input and the employee marked inactive.

Member Beach commented that this shows that the Employee Management function is not being used.

The members discussed with the District how to properly input the contract dates and stop dates in Skyward.

Member Beach reported that Scott Ward has a consultant who would be willing to help get the payroll set up in Skyward to get the payroll function operational. He will provide the contact information to the FDOE.

Member Sneads indicated we need to be mindful of how impactful the clean up on HR data will be on the District's fiscal data (since personnel costs comprise such a large portion of the District's budget).

Chair DePratter advised that the district needs to identify the person(s) who will be inputting the HR data. It should not be multiple people for security reasons. This project could be done within 2-3 weeks, and it is essential that that happens.

Chair DePratter then recognize Superintendent Barfield to introduce the request for the approval of a panel replacement at West Glades school.

9. Glades - Consideration of Immediate Needs and Next Steps

a. West Glades School panel replacement

District provided a summary of the need for the panel replacement for the water pumps at the West Glades school. The current board is no longer serviced by the manufacturer. The District advised that the funding source will be LCIF.

Member Sneads moved to approve Glades requested purchase of the panel replacement from PSI Technologies out of LCIF. Member Beach seconded the motion and the motion passed unanimously.

10. Final Comments and Discussion

The Board determined their next meeting will be on May 22, 2026.

Glades and Union will need to provide:

- Fund balance projections using the templates provided.
- For Capital outlay – provide FCO budgets, 5 year work plan for current year (when completed).

Chair DePratter advised both districts that the Board may obtain reports directly from NEFEC. She also recommended that as the districts finish the school year, they need to continue strict budget controls.

Chair DePratter thanked the members and districts for participating in today's meeting.

The meeting was then adjourned.