

MINUTES
Financial Emergency Board
Friday, May 22, 2026
9:15 a.m. - Union County School District
2:00 p.m. – Glades County School District
Online via TEAMS

Vickie DePratter, Chairman
Randy Beach
Kathy Sneads

Chair DePratter called the meeting to order and thanked the other board members and Superintendent Ripplinger for participating in today's meeting.

Chair DePratter explained there will be opportunities for public comment during the course of the meeting.

1. Approval of Minutes of May 8, 2026, Meeting of the Financial Emergency Board

Chair DePratter called for a motion approving the minutes from the May 8, 2026, meeting of the Financial Emergency Board.

Member Beach moved to approve the minutes of the May 8, 2026, meeting of the Financial Emergency Board. Member Sneads seconded the motion. The motion passed unanimously.

Chair DePratter recognized Superintendent Ripplinger to present the fund balance projection through the end of the fiscal year.

2. Union – Discussion of Current Budget Projection through End of Fiscal Year

Superintendent Ripplinger introduced Deborah Parrish, CFO, to present the budget projection. Ms. Parrish indicated that the fund balance dropped due to AP charges for a \$17,000 invoice that hit before expected. However, they anticipate being at roughly 0% fund balance as of the end of the fiscal year. The AP projections were also adjusted to account for additional services omitted from the first projection.

Chair DePratter asked whether Union has reviewed open encumbrances to include in the projection, and Ms Parrish confirmed they have included such expenditures.

Deborah Parrish indicated that an air conditioner has malfunctioned, and the district is awaiting information on the cost of repair. This will be paid from LCIF.

Ms Parrish confirmed the district will not have any additional discretionary expenditures through the end of the year. The district has stopped allowing submission of purchase orders and only emergencies or grant expenses are allowed at this time.

Chair DePratter inquired regarding the restricted funds. Ms Parrish indicated the restricted funds are all CAPE funding. CAPE has enough funds to cover anticipated expenditures for the coming year.

Suzanne Pridgeon confirmed that the Florida Department of Education will release the 4th calc. this afternoon. Member Beach advised the district to look at the 4th calc and adjust the fund balance projection as needed.

Member Sneads asked whether the district has any inventories included in the unassigned fund balance. Deborah Parrish responded the only inventory was food service.

Chair DePratter commended the district for restricting the purchase orders at this time.

Member Sneads advised the district to review general fund expenditures to see what CAPE can cover. Deborah Parrish acknowledged this and acknowledged they are looking to see what grant funding can cover as well.

The Board advised the district to be careful to follow the grant budget process and to also ensure they meet maintenance of effort requirements.

Member Beach inquired whether the district will be offering summer school.

Superintendent Ripplinger advised that the district will only offer the third grade reading program. The only other summer expenditures are the additional custodial staff for necessary facilities maintenance in preparation for the upcoming school year.

Member Sneads asked whether the district can wait to have staff come back in July rather than June. Superintendent Ripplinger explained they will do so as much as they can, however, there are some tasks such as floor stripping and waxing that have to begin in June to be completed before school starts again.

Chair DePratter inquired about the weight room expenses for the summer. Superintendent Ripplinger advised that the district offers student athletes conditioning during summer, and there are some staff hours allowed for that.

Member Sneads inquired regarding the duties of agriculture teachers during the summer. Superintendent Ripplinger advised that they participate in an annual conference, maintain things around the agricultural farm, attend a leadership conference, and have other

regular activities. He noted that the district has lowered the hours as compared to prior years.

Superintendent Ripplinger explained that the career counselors are 10 month employees. During the summer, they prepare schedules for the upcoming year, and meet with parents and students so schedules are ready to go when the school year begins. Superintendent Ripplinger confirmed the counselor hours included in the summer projections are for June and July.

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

3. Union – Update on Tentative General Fund Budget Preparation for FY 2026-27

Superintendent Ripplinger advised that the district is still in the process of developing the FY 2026-27 budget. They are awaiting the outcome of the Legislative session to for FEFP estimates. In meantime, the district is taking the most conservative approach, reducing expenditures as much as possible, looking to reduce contracts, programs, personnel and materials they don't need.

Ms. Parrish advised that the district has implemented the staffing plan that was approved by the Board. The finance office has prepared all the financial data to be prepared to upload to Skyward for the upcoming year. She noted that the projection for utilities would likely have to be increased from 3-4% to 7-8% due to the rising cost. She is estimating costs for materials and supplies and is requiring justifications for requests for such materials and supplies.

Superintendent Ripplinger noted that this year, the district will wait to fill some positions in July to see where the enrollment counts land.

4. Consideration of Recurring and Expiring contracts

Chair DePratter noted that based on the contract list provided by the district there will be a considerable reduction compared to last year.

Ms Parrish clarified that the current list does not include school resource officer (SRO) contract, so the amount will change when that contract gets added.

Chair DePratter asked whether the district has approached the Sheriff's office about providing additional support to the district (in light of the financial emergency). The Superintendent acknowledged they have discussed the services to be provided and they expect the total cost to be less than the current contract.

The district confirmed that the listed cost (\$6k) of the Konica Minolta is an annual cost.

The district advised that Peggy Vermont is a school psychologist who will not be returning. The district will be cost-sharing an individual with a neighboring county next year.

Member Beach asked whether the district has been charging indirect and utilities to food service. The district indicated they have charged indirect, but not utilities. The Board discussed the method of allocating the cost by square footage. The Board recommends charging share of utilities including electric, water, and garbage to food service, for this year as well as for the future.

The Board requested that the district keep the contract updated as a living document and submit it for each meeting.

Chair DePratter asked whether there are any contracts that need to be approved in advance of the 26-27 budget? Superintendent Ripplinger indicated that there is nothing right now, but the SRO contract and NEFEC contract may need to be approved before the 2026-27 budget is approved.

Superintendent Ripplinger indicated he anticipates the SRO contract will be ready for consideration in the next couple of weeks.

Member Sneads asked whether the safe schools allocation covers the cost of the SRO contract. Superintendent Ripplinger confirmed that it does, including some of the additional costs of extra events that require additional security.

Chair DePratter asked whether Union has considered looking at gate receipts to cover some costs. Superintendent Ripplinger advised that they will be looking at this issue at next school board meeting, including possibly increasing ticket charges and using receipts to offset costs of the event(s). Chair DePratter asked whether they use receipts for the officials, and the district indicated that yes, some of the officials' fees are paid from the receipts, as well as some portion paid from the school's athletic fund (for programs that do not collect sufficient receipts).

Member Beach inquired whether the unrestricted indirect rate can be charged for custodial and utility costs that are not directly charged to food service.

Suzanne Pridgeon advised that Union's unrestricted rate is 17.89 percent.

The Board requested that the district determine what amounts they can charge to food service.

5. Union – Consideration of Immediate Needs

Chair DePratter asked Superintendent Ripplinger whether they have any immediate needs to present to the Board.

Superintendent Ripplinger advised they have none at this time.

6. Union – Board Data Requests and Next Steps

Chair DePratter called for discussion regarding board data requests and next steps for Union.

Member Beach requested that the district maintain the contract list as a living document and continue to submit the weekly fund balance projections.

The board indicated they will review the 5-year facilities work plan at the next meeting.

Chair DePratter offered the opportunity for public comment on the Union portion of the agenda.

One speaker provided public comment, indicating she was concerned about the costs of summer services, given that the district was in a state of financial emergency and was concerned that there had been a decrease in instructional staff, but an increase in administrative staff.

The meeting was then recessed until 2:00, for the Glades portion of the agenda.

At 2:00 p.m., Chair DePratter called the meeting to order and thanked the board members and Superintendent Barfield for participating in today's meeting.

Chair DePratter noted there would be opportunities for the public to comment on the Glades portion of the agenda.

Chair DePratter recognized Superintendent Barfield to present Glades' fund balance projection through the end of the year.

7. Glades – Discussion of Current Budget Projection through End of Fiscal Year

Superintendent Barfield recognized CFO Nichole Murry.

Nichole Murry indicated that the information in the Skyward needs to be updated, however, the projection that was provided is from the system. The accounts payable projection was based on average monthly costs.

Chair DePratter asked whether they are able to give an accounts payable report. Nichole Murry, the encumbrances are not coded in the system, and invoices are coming in by email, but are not in the system. She is working to input encumbrances, and expects

Chair DePratter inquired about purchases outside of the purchasing system. Nichole Murry confirmed that orders were made outside of the system. Dr. Barfield said school level needs were approved by one process, district purchases were approved by another process. Barfield said when a request was made, a paper purchase order would be produced, and the superintendent would ask the former CFO if they could afford to order the goods/services prior to approval.

Nichole Murry noted that moving forward, the district will train all staff to prepare purchase orders in Skyward. Chair DePratter indicated this is important to ensure the district isn't over-spending the budget.

Chair DePratter asked about the adjustment made from the audited financial statement for an uncorrected misstatement in the amount of \$186,506.62. Nichole Murry indicated she included this because she was not sure whether the balance already reflected the misstatement. The Board advised that this should already be reflected in the balance on the audited financial statement.

Kimmy Tucker advised that the only transfer in was for PECO for the charter school.

Chair DePratter asked whether the district intended to transfer any Local Capital Outlay to cover any of the property and casualty insurance. Nichole Murry indicated she will look into that. Chair DePratter indicated the advertisement does allow the transfer. The

Board needs the 2025-26 capital outlay advertisement. In the Budget-to-Actual template for the General Funds, there is nothing in the adopted budget for transfer in from other sources. The Board needs the adopted budget. Member Beach noted that the published budget includes \$600k transfer from LCIF. Chair DePratter noted that on the Budget-to-Actual form, the Revised Budget reduced the transfer out from \$600,000 to \$200,000.

Chair DePratter directed Nichole Murry to check on the property and casualty insurance to see what the amount was. If the LCIF has the ability to support the transfer, it will help the General Fund.

Member Sneads requested that the district add a tab on the fund balance for the weekly fund balance projections rather than submitting a new document each week.

Chair DePratter – suggested Nichole Murry run revenue and expenditure reports from Skyward and submit alongside the weekly worksheet.

Chair DePratter advised the district to break out capital funds and food service on the budget-to-actual template.

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

8. Glades – Update on Tentative General Fund Budget Preparation for FY 2026-27

Superintendent Barfield recognized Nichole Murry.

Nichole Murry called in district directors and supervisors and had them develop their budgets, which is a new process for the district.

Chair DePratter asked whether Ms. Murry is giving them parameters within which they need to spend. Nichole Murry confirmed that they are working towards that. They are also trying to streamline the spending to avoid duplication of expenditures.

Superintendent Barfield indicated she has reached out to other colleagues to see how other districts are handling ordering various goods and services to see if there are best practices the district can adopt.

Chair DePratter suggested considering putting bids out for larger dollar items. Board clarified that the district should put potential procurements on their list.

Nichole Murry indicated she needs some help on the TRIM, and the Board indicated they will help with that.

The Board members recommended that the School Finance Officer's conference in June would benefit Nichole Murry. Superintendent Barfield noted that the school foundation may be able to pay for the travel.

Chair DePratter recognized Superintendent Barfield to present Glades' list of recurring and expiring contracts.

9. Glades – Consideration of Recurring and Expiring Contracts

Superintendent Barfield noted that the list of recurring and expiring contracts had been submitted by the district and introduced Nichole Murry to provide the summary.

Nichole Murry presented the list and noted that the contracts highlighted on the FY27 list are those that need immediate approval.

Chair DePratter inquired regarding a listed contract for lobbying services. Superintendent Barfield indicated that cost was for special facilities until the last three months when it was used for an appropriation.

Chair DePratter inquired about the School Resource Officer (SRO) contract for FY27. Superintendent Barfield said they had talked to the Sheriff's office about whether they could provide assistance, but the Sheriff said they cannot. The Sheriff's office is paying for one of three SROs. Superintendent Barfield noted that they have restricted the payment of overtime.

Nichole Murry indicated that subsequent to submission to the Department, the district has updated the contract list to complete the missing data.

The Board recommended that the district take steps now to line up an actuary to prepare the actuarial report for OPEB reporting. This will be a larger project, and it is needed for the financial statement at year end. Past financial statements will include the OPEB schedules. Member Beach confirmed that this year will be a roll up year, as the full report was prepared in 2025-26. The Board noted that the district should use the same actuary for this roll-up year.

Chair DePratter recognized Superintendent Barfield to provide an update on the District's staffing plan.

Board requests copies of the contract instruments having a July 1 start date in the next meeting.

Dr. Millay noted that a new charter school has applied, with state model contract, approved contingent on FEB review.

The Board indicated that the Board will not be part of the approval process for the charter school agreements, but will need the district to ensure the budget reflects the funds flowing to the charter schools.

The Board indicated there is nothing in the contracts that is urgent, needing to be approved today.

Chair DePratter recognized Superintendent Barfield to present the updated staffing plan.

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

Superintendent Barfield introduced Dr. Millay to provide a summary.

Dr. Millay presented the staffing plan, noting the vacancies that are indicated. Dr. Millay requested that the district be allowed to post the vacancies. They also request that they be allowed to add a Kindergarten teacher. The district believes they may be able to reduce maintenance staff by looking at lawn vendor.

Chair DePratter asked whether the district has an existing contract for maintenance. Dr. Millay indicated there is no union contract for custodial staff. Chair DePratter noted that the savings on the district's staffing plan was \$840k, and asked whether filling the vacancies would impact the savings. Dr. Millay indicated it would not.

Chair DePratter asked about whether any staff are paid using federal grants. Answer, no. Discussed that supplement not supplant would prevent transfer of positions to federal if paid historically from state funds.

Member Beach recommended that they wait to see what actual enrollments occur before hiring the additional kindergarten teacher. The Board and district discussed moving forward with allowing open enrollment, but waiting to determine whether the additional hire was needed.

Board confirmed that as long as the vacancies are in the approved plan, they can move forward with posting.

Chair DePratter then recognized Superintendent Barfield to give an update on progress made relating to the District's accounting systems.

11. Glades – Discussion of Accounting Software and Processes

a. Updates from District regarding Outreach to NEFEC for support and assistance

Superintendent Barfield recognized Nichole Murry.

Nichole Murry indicated she met with NEFEC staff, who has been teaching the district staff about Skyward, and are meeting together 3 times per week. They have learned that there are many functions that have not been previously used.

Nichole Murry will collect the workflow, so that can be set up in Skyward.

Nichole Murry advised that they began looking at the HR data input, and they recognize that they will need some help from a consultant on the HR components. The employee profiles are being cleaned up. The end dates have been entered. Nichole Murry has been added to the roundtable discussions with NEFEC.

b. Consideration of Additional Resources for Accounting or Internal Controls

Members, is there any discussion regarding whether additional resources are needed for the district finance office to bring the district's accounting systems fully operational?

Nichole Murry indicated she reached out to an accounting firm to assist with cleaning up the General Ledger, and she would like to contract for assistance. She is going to bring a proposal forward.

The next item on the agenda was consideration of any immediate needs for Glades. Chair DePratter asked Superintendent Barfield whether there were any items to present.

12. Glades – Consideration of Immediate Needs

Superintendent Barfield presented a need for an HVAC chiller repair at Moore Haven Middle-High School. Currently Chiller A is completely nonfunctional and Chiller B is running at maximum capacity. Chiller B requires daily (often multiple) daily resets. The estimated cost is \$10,414, to be paid from LCIF.

The Board recommended that they put the chiller replacements on the 5-year work plan.

Member Beach moved that the district proceed with the \$10,414 HVAC repair as presented. Member Sneads seconded the motion. The motion passed.

13. Glades – Board Data Requests and Next Steps

The next item on the agenda was data requests and next steps for Glades. Chair DePratter inquired whether there were any additional data requests or discussion on next steps for Glades.

Member Beach mentioned that the 4th calc will be coming out today, and hopefully the legislative budget will be released soon, so the budget projections will need to be adjusted. Nichole Murry confirmed that if the revenue drops, the projected fund balance will be reduced.

Chair DePratter requested the 5-year work plan.

Chair DePratter asked for a trial balance out of Skyward, with no adjustments.

Member Beach asked for the revenue and expenditure report out of Skyward, in Excel, with no adjustments. Run the reports all at the same time, by 5/29 (after payroll is run).

Chair DePratter offered an opportunity for public comment on any item on today's agenda for Glades.

14. Final Comments and Discussion

Chair DePratter opened the floor for comments, questions or discussion by the members regarding any data requests and next steps they would like to undertake.

The Board determined that they would meet at the following dates:

June 4, 2026, 1:00 p.m.

June 18, 2026, at 1:00 p.m.

and would seek to establish a cadence of every two weeks thereafter for now.

Chair DePratter thanked everyone for participating in today's meeting, and the meeting was adjourned.