

MINUTES
Financial Emergency Board
Thursday, July 9, 2026, 1:15 p.m.
Online via TEAMS

Vickie DePratter, Chairman
Randy Beach
Kathy Sneads

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

Chair DePratter noted that there would be opportunities for the public to provide comments on actionable items on today's agenda.

1. Approval of Minutes of June 18, 2026, Meeting of the Financial Emergency Board

Member Sneads moved to approve the minutes of the June 18, 2026, meeting of the Financial Emergency Board. Member Beach seconded the motion. The motion passed.

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

Chair DePratter recognized Superintendent Ripplinger to present the latest fund balance projection for FY 2025-26.

Superintendent Ripplinger indicated fund balance is moving in the right direction due to the district's actions and the board's guidance. The ending 25-26 fund balance ratio is projected to be .85%. Superintendent Ripplinger introduced Deborah Parrish to address the fund balance projection.

Deborah Parrish indicated they did not defer invoices, but they did leave some room to pay for open obligations. They are reviewing grant expenditures to see what they can pay from the grants.

Chair DePratter commended the district for trending in the right direction. She asked the district to verify that the district has reviewed expenditures to pay as much as they can from federal or capital outlay. Deborah Parrish indicated they still need to charge the food service indirect costs, and the fund balance should increase slightly as a result.

Member Sneads inquired what the "other" significant revenue stream is. Kara responded that the teacher recognition and District threat coordinator.

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

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

Superintendent Ripplinger indicated they are still working to prepare the budget, and are waiting for the local revenue projections. They continue to review expenditures.

Superintendent Ripplinger introduced Deborah Parrish to address the status of the 2026-27 budget development. Deborah Parrish indicated they are working to gather the contracts, which will include a required textbook adoption. She noted that they continue to see students withdraw, so they will need to make some additional adjustments.

Chair DePratter recommended that the district hold vacancies until the enrollment is finalized. Superintendent Ripplinger indicated that the district is doing that, and will hire only where absolutely needed.

Chair DePratter asked what the FTE will be, and Deborah Parrish indicated they don't have a figure on this yet, because there are both additions and withdrawals.

Member Beach asked how much FTE the district will lose based on the conference report, after accounting for the scholarship students. Deborah Parrish said she has estimated that, but did not have the figure readily available. The Superintendent noted that they are tracking student enrollments daily, but overall they are estimating 90-100 less FTE.

The district acknowledged that their budget will have to account for the reduction in FTE. The Superintendent noted that the reduction is more prevalent in the lower grades rather than the high school.

Chair DePratter asked whether they are still budgeting for a 3% fund balance. Deborah Parrish indicated she still believes they will be able to do so, however, she is concerned whether that will be sustained through calc 3.

Chair DePratter asked whether the district reviewed the budget-to-actual to amend where needed. Deborah Parrish acknowledged this needs to be completed, however, it is not complete yet.

4. Consideration of Recurring and Expiring contracts

Chair DePratter recognized Superintendent Ripplinger to present Union's list of recurring and expiring contracts.

Superintendent Ripplinger presented the district's list that had been provided in advance of the meeting.

Chair DePratter inquired regarding Rows 120-125 includes dollar amounts for both fiscal years, but no fund numbers, but the amounts are included in the totals in row 128, but not the breakdown below. Deborah Parrish clarified that the items below the green line are still under review. Chair DePratter asked Deborah Parrish to review rows 120-125 to verify the expenses for 2026-27.

Member Sneads asked about items with no listed cost. Superintendent Ripplinger indicated that for transparency, they listed all contracts from 25-26, regardless of whether they were renewing in 26-27. The following contracts with no listed cost were discussed:

Cognia: Superintendent Ripplinger indicated that they will be continuing to use it, but he was not sure why there was no amount listed. The Board agreed to remove this from the list for this week's approval (will be included on a future list).

Five Star Life – this will be a continuation of services, but 26-27 has no additional cost. The Board agreed to leave this on the list for approval.

Happy Fox – IT ticketing system. The cost will be roughly the same as prior year. The district is committing to the same cost. With that understood, the Board approved keeping it on the list for approval.

Highlands – contract for lease of six electric buses. Chair DePratter inquired whether the district can use LCIF funds for this expense, but she acknowledged that the district does not receive a lot of LCIF. Chair DePratter recommended they consider that. Member Beach confirmed that the district is seeking a referendum and the district confirmed that transportation is included in the proposed referendum. Member Beach asked whether this expense would be able to be paid from the sales tax. Deborah Parrish said she would need to check with the district's legal counsel, but she was hoping to pay some from LCIF. Deborah Parrish indicated they are currently using LCIF for previously purchased buses. Member Beach asked whether the transportation will be reduced accordingly. Deborah Parrish indicated the transportation budget will be a wash. The Board agreed that they can keep this item on the approval list, however, they would like the district to consider paying from LCIF if there are available funds.

IXL Learning – Deborah Parrish indicated this will be paid from Adult Education. Deborah Parrish indicated this will not be renewed.

TechSmith Corporation – the 26-27 amount is \$31.20. The Board agreed it can be included in the approval list at that amount.

Meridian – The Board agreed this item can stay on the list without an amount. Superintendent Ripplinger acknowledged that the contract was in place last year, but was not used. Chair DePratter asked what the mental health allocation is used for. Deborah Parrish indicated it is staffing. Therefore, this will be a general fund expense. Member Beach asked whether past use of this has been substantial, and Superintendent Ripplinger indicated the cost in the past has been minimal.

Member Sneads had the following questions on additional items:

- Line 43 ThinkVerse – is this substituting something else? Superintendent Ripplinger indicated, yes, the district is transitioning away from using IXL and using this resource instead.

- iCEV – has no cost listed for this year. Superintendent Ripplinger indicated that they are reducing this substantially this year because the need is not there. They will be using Perkins fund and CTE funds. Updates are required to the description on the contract list.
- UFLI – professional development relating to literacy. An update to the description on the contract list is needed.
- Legal costs – Is this a rate increase or new legal expenses? The district responded that this is a rate increase.

Chair DePratter noted that the district requested approval of contracts above row 48 by Financial Emergency Board today so that the district can take these agreements before their board and enter into the contracts with the vendors. Per the Board's discussion, Cognia will not be on the approval list.

Member Sneads so moved and Member Beach seconded the motion. Chair DePratter provided an opportunity for public comment, and no comments were received. The motion passed.

5. Union – Consideration of Immediate Needs

Superintendent Ripplinger indicated they need to move forward with ELA curriculum from Florida school repository. They need to get the items before the schools start.

Member Beach asked what the instructional materials adoption cost was last year. Deborah Parrish indicated it was very little because there was not any adoptions last year. Superintendent Ripplinger indicated that the math adoption will be next year.

Member Beach moved to approve the expense and Member Sneads seconded the motion. Chair DePratter provided an opportunity for public comment, and none was received. The motion passed.

6. Union – Board Data Requests and Next Steps

Neither the Board nor the Members had additional requests at this time.

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

Chair DePratter recognized Superintendent Barfield to present the latest fund balance projection for FY 2025-26.

Superintendent Barfield noted her appreciation for the Board and indicated that the process has been a God-send and has been very helpful.

Superintendent Barfield introduced Nichole Murry to address the fund balance projection. Nichole Murry indicated that the fund balance looked good until the district had to issue staff

payouts. Nichole Murry asked for guidance from the Board relating to how these costs are charged. Nichole Murry indicated this had a negative impact on the fund balance, however, they are continuing to clean up the general ledger and move expenses to other fund sources than General Revenue, where possible.

Chair DePratter asked whether the fund balance noted in the uploaded Fund Balance report will change, and Nichole Murry indicated that this figure will change as they find items that can be charged to other fund sources.

Nichole Murry noted that she provided an additional Expense Breakdown to explain the change in the fund balance projection.

Chair DePratter noted that the “GCSD_Monthly_Budget_FINAL” report needs some adjustments. The fund balance categories need to add to the total fund balance.

Chair DePratter – transfers in and out need to go beneath the line.

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

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

Superintendent Barfield met with the directors and went through the process for developing the budget. The process was eye-opening and very important to see how the district ended in the position they are. She introduced Nichole Murry to address the status of the 2026-27 budget development.

Nichole Murry thanked the Department for assistance with the FEFP projections. Nichole Murry indicated that they will budget not only for the three percent fund balance, but an additional percent to provide some cushion for the district to pay for unexpected expenses throughout the year.

Chair DePratter commended the district for holding the district leadership accountable for keeping to the approved budget.

Chair DePratter asked whether Nichole Murry is comfortable with the TRIM calendar. Nichole Murry indicated she is comfortable with the process.

Chair DePratter noted that the millage may need to be adjusted for TRIM. Nichole Murry indicated the only items outstanding are those that she does not have a figure for yet.

Chair DePratter asked whether the district will have a negative fund balance on foodservice. Nichole Murry indicated they will not.

After discussion, the Board concluded that the food service will still be in a negative fund balance. The District indicated the reductions they have made to the food service costs. Nichole

Murry also noted that there is significant clean up that has to occur before she can report the accurate fund balance.

Nichole Murry indicated she believes that the revenue for summer 2025 food service was posted to FY 2025, whereas the costs were posted to FY 2026. Nichole Murry will verify.

Member Beach indicated that he understood that the restricted Food Service Fund could not be closed in a negative balance. The repercussion is that the financial aid that was provided to the district did not cover that amount. Member Beach indicated that the GR should be transferred to bring Food Service back to zero, lowering the fund balance ratio. Then, Member Beach proposed the emergency assistance may be available from the state.

Chair DePratter indicated she was concerned that since all of the attention has been on the General Revenue, not enough attention has been put to the food service and ensuring that the expenses did not exceed the budget.

Member Sneads proposed that the Board needs to look at Food Service as it relates to the General Fund. Chair DePratter and Member Beach agreed.

Member Beach indicated that the Board may need to require the district to move GR to bring food service to zero, then look at the proposed budget to ensure that expenditures do not exceed the revenue. He would instruct them to move GR to bring food service to zero at the closing/beginning balance. Then, the Board would need to confirm that the food service fund will not operate at a negative for the upcoming year.

Member Sneads agreed she is uncomfortable with the district maintaining a negative restricted fund balance.

Chair DePratter noted that the negative balance raises the question, where is the cash coming from?

Chair DePratter recommended to the Department that for future reference, the state cannot look at just the General Revenue Fund without also verifying that there are no other negative fund balances to determine the accurate fund balance ratio.

Suzanne Pridgeon thanked the Board for this advice and also noted that the Legislature has provided emergency funds to bring districts to at least 3% fund balance, and that will happen at third FEFP calculation.

Nichole Murry asked what indirect costs can be charged to food service. Member Beach summarized the costs that can be included. Member Sneads indicated the district would not charge indirect costs to food service while it is in a negative balance.

The Board directed the district to transfer in/transfer out an amount in 2025-26 to cover the deficit in food service.

Member Sneads asked questions relating to the document, “Fund Balance Projection Expense Follow-Up.” Member Sneads verified that the district has now posted all known invoices from the Depository. She confirmed the two Gators were not new purchases. Is the district coding all credit card transactions to Dues and Fees? The district responded that they are putting all credit card transactions in Dues and Fees for now as a placeholder, and will then reclass them to the appropriate categories.

Chair DePratter advised the district to review the Gators to see if they can be paid from LCIF. Nichole Murry confirmed the district will look into this.

9. Glades – Consideration of Recurring and Expiring Contracts

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

Superintendent Barfield expressed frustration that the deficits are still present, because they have made many cuts already. She thanked the Board for the work they have done to help them. However, she has compassion for the district staff because they are not making extravagant purchases and have been making reductions. Superintendent Barfield understood that the transfers from the General Fund to cover the Food Service deficits had already been made.

Chair DePratter noted that the district was already in a negative General Revenue fund balance, so there would not have been funds to move over.

Superintendent Barfield introduced Nichole Murry to address the contract list.

Member Sneads asked about Purvis Grey and Scott Ward. Nichole Murry indicated the cost for each is 10,000.

Member Sneads recommended that the district improve the description of these items.

Chair DePratter indicated that Property and Casualty should show the funding source as LCIF, as a transfer-in.

Chair DePratter indicated the Board will look at approvals for items in Row 12 through 64, except Row 64 HEC will need to be removed to below the line.

Member Sneads moved to approve lines 12 through 63. Member Beach seconded. An opportunity for public comment was provided, but none was offered.

The motion passed.

10. Glades – Consideration of Immediate Needs

Chair DePratter asked Superintendent Barfield whether there were any immediate needs to present for Board consideration.

Superintendent Barfield confirmed there were no additional immediate needs beyond the contract list approval.

11. Glades – Board Data Requests and Next Steps

Chair DePratter reminded Nichole Murry that items like the chrome books can be charged to LCIF.

Chair DePratter then provided an opportunity for public comment on any item on today's agenda. No comment was received.

12. Final Comments and Discussion

Chair DePratter opened the floor for comments, questions or discussion by the members.

The next meeting will be a limited agenda meeting on July 30, 2026, at 9:00 (contract approvals and immediate needs only). This will be chaired by Member Beach. The next full meeting on August 20, 2026, at 1:00 p.m..

Chair DePratter thanked everyone for participating in today's meeting. The meeting was then adjourned.