



REVISED 4/24/2020
ADDENDUM 4/27/2020
UPDATED 4/29/2020

VIRGINIA BEACH CITY PUBLIC SCHOOLS CHARTING THE COURSE

School Board Services

Carolyn T. Rye, Chair
District 5 - Lynnhaven

Kimberly A. Melnyk, Vice Chair
District 7 – Princess Anne

Beverly M. Anderson
At-Large

Daniel D. Edwards
District 2 – Kempsville

Sharon R. Felton
District 6 – Beach

Dorothy M. Holtz
At-Large

Laura K. Hughes
At-Large

Victoria C. Manning
At-Large

Jessica L. Owens
District 3 – Rose Hall

Trenace B. Riggs
District 1 – Centerville

Carolyn D. Weems
District 4 - Bayside

Aaron C. Spence, Ed.D., Superintendent

School Board Electronic Regular Meeting Agenda

Tuesday, April 28, 2020

Due to Governor Northam's Stay at Home Executive Order Fifty-Five related to the COVID-19 coronavirus pandemic, it is determined that holding a School Board Meeting in person would pose a real and substantial threat to public health and safety. Accordingly, pursuant to and in compliance with the provisions outlined in School Board Resolution of April 7, 2020, this School Board Meeting will be conducted electronically with School Board members participating remotely by telephone or on an online platform. The School Administration Building will remain closed; however, the meeting will be streamed live on vbschools.com as well as on VBT Channel 47 and recorded for archival purposes. Members of the public may also observe/listen to this meeting by clicking on the following link or calling in:

Attendee link: <https://zoom.us/j/385499652?pwd=aVJBRIVwdWwvaFhRajRtMHUxb2ZtQT09>

Call-in info – (929) 436-2866, Webinar ID: 385 499 652, Password: 872582

Public comment is always welcome by the School Board through their group e-mail account at vbcpschoolboard@googlegroups.com or by request to the Clerk of the School Board at (757) 263-1016

FORMAL MEETING

- 1. Call to Order and Verbal Roll Call 6:00 p.m.**
- 2. Moment of Silence followed by the Pledge of Allegiance**
- 3. Superintendent's Report**
- 4. Hearing of Citizens and Delegations on Agenda Items**

The School Board invites the public to submit comments through their group e-mail account at VBCPSSchoolBoard@googlegroups.com. Citizens who wish to speak during the meeting on items germane to the School Board agenda should contact the Clerk of the School Board at 263-1016 by 3PM the day before the meeting to receive instruction on how to participate. Each speaker shall be allocated 4 minutes each. All public comments shall meet the [School Board Bylaw 1-48](#) requirements for Decorum and Order.



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Electronic Meeting Agenda (continued)

Tuesday, April 28, 2020

- 5. *Approval of Minutes:*** April 7, 2020 Electronic School Board Meeting
- 6. *Adoption of the Agenda***
- 7. *Action***
 - A. Personnel Report / Administrative Appointment(s) **UPDATED 4/29/2020**
 - B. Special Education Local Annual Plan 2020-21
 - C. Technology and Career Education Carl Perkins SY21 Grant
 - D. Amended FY20-21 Operating Budget Resolution **(REVISED 4/24/2020)**
 - E. Amended Capital Improvement Program (CIP) FY2020/21 through FY2025/26 Resolution
 - F. General Fees Schedule FY2020/21
 - G. Recommendation of General Contractor
 1. Maintenance Services and Distribution Services Roof Top Unit Replacement
 2. Point O' View Elementary School Music Room/Office HVAC Replacement
 3. Luxford, Shelton Park and Thalia Elementary Schools Make Up Air Unit (MUAU) Replacement
 4. Glenwood Elementary School Kitchen HVAC Improvement
 - H. Resolution Regarding the City Council Ordinance to Suspend Meals Tax for the Months of May and June 2020 **(ADDED 4/27/2020)**
 - I. Policy 5-30 Graduation Requirements/Diplomas/Certificates **(ADDED 4/27/2020)**
- 8. *Information***

Interim Financial Statements – February and March 2020
- 9. *Conclusion of Formal Meeting***
- 10. *Closed Meeting*** (as needed)
- 11. *Vote on Remaining Action Items*** (as needed)
- 12. *Adjournment***



Subject: Approval of Minutes **Item Number:** 5

Section: Approval of Minutes **Date:** April 28, 2020

Senior Staff: N/A

Prepared by: Dianne P. Alexander, School Board Clerk

Presenter(s): Dianne P. Alexander, School Board Clerk

Recommendation:

That the School Board adopt the minutes of their April 7, 2020 School Board Electronic Meeting as presented.

Pursuant to School Board Resolution dated April 7, 2020, entitled *Resolution Authorizing Finding that a Local Emergency Exists, Adoption of Procedures for Electronic or Other Public Meetings and Public Hearings, and to Ensure the Continuity of School Board and School Division Operations During the COVID-19 Pandemic Disaster*, Item F, action taken on this recommendation will be ratified at a regular or special meeting after the State of Emergency and disaster have concluded.

Background Summary:

Source:

Bylaw 1-40

Budget Impact:

N/A



VIRGINIA BEACH CITY PUBLIC SCHOOLS CHARTING THE COURSE

School Board Services

Carolyn T. Rye, Chair
District 5 - Lynnhaven

Kimberly A. Melnyk, Vice Chair
District 7 – Princess Anne

Beverly M. Anderson At-Large	Daniel D. Edwards District 2 – Kempsville	Sharon R. Felton District 6 – Beach
Dorothy M. Holtz At-Large	Laura K. Hughes At-Large	Victoria C. Manning At-Large
Jessica L. Owens District 3 – Rose Hall	Trenace B. Riggs District 1 – Centerville	Carolyn D. Weems District 4 - Bayside

Aaron C. Spence, Ed.D., Superintendent

School Board Meeting

Tuesday, April 7, 2020 (6:00 p.m.)

Due to Governor Northam's Stay at Home Executive Order Fifty-Five related to the COVID-19 coronavirus pandemic, it was determined that holding a School Board Meeting in person would pose a real and substantial threat to public health and safety. Therefore, in accordance with Bylaw 1-36, the School Board Meeting was conducted electronically holding Standing Rules related to the order of business in abeyance. The School Administration Building remained closed with School Board members participating remotely by phone. Audio was streamed live on vbschools.com as well as on VBTV Channel 47 and recorded for archival purposes

Public comment was invited through the School Board's group e-mail account at vbcpschoolboard@googlegroups.com

MINUTES

- 1. Call to Order and Verbal Roll Call:** Chairwoman Rye called the School Board meeting to order at 6:00 p.m. announcing School Board members were participating remotely, and noted audio of the meeting was being streamed and broadcast with public comment invited via e-mail submitted to the School Board group e-mail account. After conducting a verbal roll call, the School Board Clerk affirmed a quorum was present with all School Board members participating by phone along with Superintendent Spence.
- 2. Adoption of the Agenda:** Chairwoman Rye called for a motion to adopt the agenda. Ms. Anderson made a motion, seconded by Mr. Edwards, that the School Board adopt the agenda as published. Without discussion, the School Board Clerk called for a verbal vote from each School Board member, and then announced the motion passed unanimously.
- 3. Approval of Minutes**
 - A. March 10, 2020 Regular School Board Meeting:** Chairwoman Rye called for a motion for the approval of the minutes of the School Board's March 10, 2020 regular meeting. Ms. Riggs made the motion, seconded by Ms. Hughes. Without discussion, the School Board Clerk called for a verbal vote from each School Board member, and the minutes were approved unanimously as presented and to be ratified at a regular or special meeting after the State of Emergency and disaster have concluded.



B. March 25, 2020 Emergency Electronic School Board Meeting: Chairwoman Rye called for a motion for the approval of minutes of the School Board's March 25, 2020 emergency electronic meeting. Ms. Holtz made the motion, seconded by Ms. Anderson. Without discussion, the School Board Clerk called for a verbal vote from each School Board member, and the minutes were approved unanimously as presented and to be ratified at a regular or special meeting after the State of Emergency and disaster have concluded.

4. ***Discussion and Action on a Resolution Authorizing Finding that a Local Emergency Exists, Adoption of Procedures for Electronic or Other Public Meetings and Public Hearings, and to Ensure the Continuity of School Board and School Division Operations During the COVID-19 Pandemic Disaster***: Upon Chairwoman Rye's call for a motion, Vice Chair Melnyk presented the motion by reading a proposed resolution authorizing the finding that a local emergency exists, adoption of procedures for electronic or other public meetings and public hearings, and to ensure the continuity of School Board and School Division operations during the COVID-19 pandemic disaster. Ms. Riggs seconded the motion for the resolution presented as follows:

RESOLUTION AUTHORIZING FINDING THAT A LOCAL EMERGENCY EXISTS, ADOPTION OF PROCEDURES FOR ELECTRONIC OR OTHER PUBLIC MEETINGS AND PUBLIC HEARINGS, AND TO ENSURE THE CONTINUITY OF SCHOOL BOARD AND SCHOOL DIVISION OPERATIONS DURING THE COVID-19 PANDEMIC DISASTER

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic; and

WHEREAS, on March 12, 2020 Governor Ralph S. Northam issued Executive Order Fifty-One declaring a State of Emergency for the Commonwealth of Virginia arising from the novel Coronavirus (COVID-19) pandemic and that the pandemic established the existence of a public health emergency that constituted a "disaster" as defined by Virginia Code § 44-146.16 arising from the public health threat presented by a communicable disease that is anticipated to spread; and

WHEREAS, Executive Order Fifty-One ordered implementation of the Commonwealth of Virginia Emergency Operations Plan, "activation of the Virginia Emergency Operations Center to provide assistance to local governments and authorization for executive branch agencies to waive any state requirements or regulations" as appropriate; and

WHEREAS, Executive Order Fifty-One further directed "state and local governments to render appropriate assistance to prepare for this event, to alleviate any conditions resulting from the situation, and to implement recovery and mitigation operations and activities so as to return impacted areas to pre-event conditions as much as possible;" and

WHEREAS, on March 13, 2020 the President of the United States declared a national emergency, beginning on March 1, 2020, in response to the spread of COVID-19; and

WHEREAS, on March 13, 2020, Governor Northam issued Executive Order Fifty-One declaring that all K-12 schools in Virginia be closed from March 16-April 23, 2020; and

WHEREAS, the Attorney General of Virginia issued an opinion on March 20, 2020 stating that localities have the authority during disasters to adopt ordinances to assure the continuity of government and Executive Order Fifty-One authorizes actions to alleviate conditions resulting from the situation and to implement recovery and mitigation operations and activities so as to return to pre-event conditions; and



WHEREAS, on March 23, 2020, Governor Northam issued Executive Order Fifty-Three declaring that all K-12 schools in Virginia be closed for the remainder of the 2019-20 school year. Executive Order Fifty-Three further prohibited all private or public gatherings of groups of more than ten persons and the closure or modification of certain public and private businesses and services for the purposes of modifying the spread of COVID-19; and

WHEREAS, on March 24, 2020 the City Council of the City of Virginia Beach confirmed the declaration of local emergency made by the local director of emergency management and took necessary actions to further limit access to government facilities and services; and

WHEREAS, on March 30, 2020, Governor Northam issued Executive Order Fifty-Five declaring that all persons in Virginia should temporarily remain at home through June 10, 2020 unless meeting one of the exceptions in the Governor's Executive Orders; and

WHEREAS, the open public meetings requirements of the Virginia Freedom of Information Act ("FOIA") are limited only by a properly claimed exemption provided under FOIA or "any other statute"; and

WHEREAS, Virginia Code § 2.2-3708.2(A)(3) allows, under certain procedural requirements including public notice and access, that Members of the School Board may convene solely by electronic means "to address the emergency"; and

WHEREAS, the School Board finds that the novel COVID-19 pandemic and that state and national responses to the State of Emergency are unprecedented. Current School Board and School Division bylaws, policies, regulations, guidelines as well as applicable state and federal law and regulation do not adequately address the operation of the School Board and the School Division under current State of Emergency restrictions and emergency measures are needed; and

WHEREAS, this Resolution is in response to the State of Emergency and disaster caused by the COVID-19 pandemic and adoption of this Resolution will promote public health, safety and welfare and is consistent with the law of the Commonwealth of Virginia, the Constitution of Virginia and the Constitution of the United States of America.

NOW, THEREFORE, BE IT RESOLVED

1. That the School Board finds that the COVID-19 pandemic constitutes a real and substantial threat to public health and safety and constitutes a "disaster" as defined by Virginia Code §44-146.16 being a "communicable disease of public health threat"; and
2. That certain matters regarding the continuity of School Board and School Division operations during and after the State of Emergency and disaster have concluded may require that actions be taken during the State of Emergency. Where clear authority does not exist, reasonable judgments by School Board Members, the Superintendent or authorized personnel or agents, authorized representatives of the School Board or authorized members of School Board committees, boards or agencies will be deemed appropriate. Where School Board approval is required, nothing in this subsection waives that requirement; and
3. That the State of Emergency and the COVID-19 pandemic make it unlawful and unsafe to assemble in one location a quorum for public entities including the School Board, School Board Committees and other committees, advisory boards and agencies created by the School Board or to which the School Board appoints all or a portion of its members (collectively "School Board entities" or individually "School Board entity"), or for such entities to conduct meetings in accordance with normal practices and procedures; and
4. That regular meetings and procedures followed by School Board entities must be temporarily suspended or modified in order for School Board and School Division operations to proceed during the State of Emergency. Therefore, notwithstanding any contrary provision of law, policy or regulation general or special, the following



Emergency Procedures are adopted to ensure the continuity of School Board and the School Division operations during this State of Emergency and disaster and until such time as normal business procedures and protocols can resume; and

A. Any meeting or activity which requires the physical presence of members of School Board entities may be held through real time electronic means (including audio, telephonic, video or other practical electronic medium) without a quorum of such entity physically present in one location. The number of times remote participation is utilized by members will not be limited and remote participation in such meetings during the term of this Resolution will not be counted against a member after the Resolution or the State of Emergency have concluded; and

B. Prior to holding any such electronic meeting, the School Board entity shall provide public notice of at least three (3) days in advance of the electronic meetings identifying how the public may participate or otherwise offer comment; and

C. Any such electronic meeting of a School Board entity shall state on its agenda and at the beginning of such meeting that it is being held pursuant to and in compliance with this Resolution, identify entity members physically and/or electronically present, identify persons responsible for receiving public comments and identify notice of the opportunities for the public to access and participate in such electronic meeting; and

D. Any such electronic meetings of a School Board entity may be, at the entity's discretion, open to electronic participation by the public and/or may be closed to in-person participation by the public; and

E. For any matters requiring a public hearing, public comment may be solicited by electronic means in advance and may also be solicited through telephonic or other electronic means during the course of the entity's meeting. All such public comments will be provided to the entity's members at or before the electronic meeting (if the entity's members did not directly receive the public comment) and made part of the record of such meeting; and

F. To the extent reasonably possible, the minutes of all electronic meetings shall conform to the requirements of law, identify how the meeting was conducted, members participating, and specify what actions were taken at the meeting. The entity may approve minutes of an electronic meeting at a subsequent electronic meeting and shall later approve all such minutes at a regular or special meeting after the State of Emergency and disaster have concluded; and

G. School Board entities are authorized to conduct emergency or special meetings that otherwise meet the requirements of law; and

H. School Board entities may recess into closed session during electronic meetings for any matters authorized by FOIA for closed session. The entities must follow FOIA procedures for closed session meetings as modified for electronic medium; and

I. The chairs of School Board entities or staff serving such entities are authorized to establish reasonable procedures for conducting such meetings including, but not limited to, changing meeting dates and times, and postponing or cancelling meetings-provided that notice is provided to the public and the entity members. The meeting agendas may be modified from regular agenda and/or meeting formats. Agendas and agenda materials not subject to confidentiality or closed session items will be made available to the public. Should the Governor rescind limitations on gatherings of persons in public or private before the State of Emergency is concluded, then in-person public meetings may be held by School Board entities after consultation with the Superintendent and provided that public health and safety measures such as social distancing and meeting modifications are taken into consideration and implemented as appropriate; and



J. The entities are authorized to waive minor deviations or inconsistencies from procedures established in this Resolution or required by law, bylaw, regulation or policy; and

K. Regular meeting procedures may be resumed at the direction of the entity chair or a staff member serving the entity.

5. That the School Board hereby reasonably determines and finds, based upon the above and all available facts, that the ongoing and continuing operation of the School Board is essential and indispensable to address the emergency and involve critical functions and legally imposed procedures, which, if not addressed, would result in immediate and irrevocable harm upon the students, staff, operations, facilities, and community members of Virginia Beach City Public Schools; and

6. That the those critical and essential functions and legally-required procedures which must be addressed by the School Board to ensure continuity in government include, but are not limited to, the procurement of goods and services necessary to continued functioning; adoption or amendment of policies and regulations to address changes in instruction, staffing, facility usage, transportation, provision of meals, calendar modifications, etc.; delivery of long-distance learning and modifications to existing technology; nonrenewal and/or dismissal of employees; compliance with due process protections and procedures for students (disciplinary matters) and staff (grievance procedure); provision and staffing of health services; adoption of budget amendments; payment of warrants; acquisition and disposal of public and real property; construction of facilities and related contract obligations; investigation and resolution of discrimination and other complaints involving employees and students, including compliance with Title IX obligations; legal compliance and litigation, and other essential matters critical to the operations of the school division which are anticipated in the immediate future and thereafter during the pendency of the COVID-19 pandemic.

7. That the provision of this Resolution shall remain in full force and effect for a period of ninety (90) days, unless amended, rescinded or readopted by the School Board but in no event shall such Resolution be effective for more than six months after the date of this Resolution. Upon rescission by the School Board, or automatic expiration as described herein, this Resolution shall terminate, and normal practices and procedures of the School Board and the School Division shall resume.

IT IS FURTHER RESOLVED: That a State of Emergency is deemed to exist and has existed since March 12, 2020, and this Resolution shall be effective upon its adoption.

School Board Legal Counsel, Kamala H. Lannetti, Deputy City Attorney, reported the basis for the resolution and explained each segment in detail before School Board members were called upon individually to comment.

After questioning the need for the stated 90-day effective period referenced in Item 7 of the resolution, Ms. Hughes proposed an amendment to insert "or until the Governor's restrictions on public meetings are lifted." Ms. Manning seconded the amendment. Following discussion, the School Board Clerk called for a verbal vote from each School Board member for the proposed amendment, and announced the motion failed with 4 ayes – Hughes, Manning, Rye and Weems; and 7 nays.

The sequence of calling upon individual School Board members for comment continued.

Ms. Manning expressed her opposition to Item 6 of the resolution stating it was too broad as it relates to the Attorney General's March 20, 2020 opinion, and suggested instead items be addressed as they arose to ensure the public remains a part of the process. She then proposed



an amendment to remove Item #6 from the resolution in its entirety. Ms. Hughes provided a second. Ms. Lannetti provided examples of matters that fall under the parameters outlined in the resolution that may require School Board action, and Superintendent Spence reported the division is not closed and highlighted the continued work throughout the system. Following discussion, the School Board Clerk called for a verbal vote from each School Board member for the proposed amendment, and announced the motion failed with 3 ayes – Hughes, Manning, and Weems; and 8 nays.

Following further School Board comments, the School Board Clerk called for a verbal vote from each School Board member on the original motion, and announced the motion passed with 10 ayes; 1 nay – Manning, approving the resolution as presented above.

5. **Discussion and Action on the Personnel Report/Administrative Appointments:** Upon Chairwoman Rye's call for a motion, Mr. Edwards made a motion, seconded by Ms. Anderson, that the School Board approve the appointments and accept the resignations, retirements and other employment actions as listed on the Personnel Report dated March 24, 2020 amended April 2, 2020. Noting policy provides for the Superintendent's authority to fill budgeted full-time positions subject to School Board confirmation within ninety (90) days for all employees other than administrators, and thirty (30) days for administrative employees, Ms. Manning presented a substitute motion to approve only Administrative recommendations and defer the Personnel Report. Ms. Weems provided a second. After Superintendent Spence and John A. Mirra, Chief Human Resources Officer, explained the potential impact to include possibly losing applicants to other divisions, the substitute motion was withdrawn by Ms. Manning and agreed to by Ms. Weems. The School Board Clerk then called for a verbal vote from each School Board member on the original motion, and announced the motion passed unanimously. There were no Administrative appointments recommended by the Superintendent.
6. **Adjournment:** There being no further business before the School Board, Chairwoman Rye adjourned the meeting at 7:53 p.m.

Respectfully submitted:

Dianne P. Alexander, Clerk of the School Board

Approved:

Carolyn T. Rye, School Board Chair



Subject: Personnel Report **Item Number:** 7A

Section: Action **Date:** April 28, 2020

Senior Staff: Mr. John A. Mirra, Chief Human Resources Officer

Prepared by: John A. Mirra

Presenter(s): Aaron C. Spence, Ed.D., Superintendent

Recommendation:

That the Superintendent recommends the approval of the appointments and the acceptance of the resignations, retirements and other employment actions as listed on the April 28, 2020, personnel report.

Background Summary:

List of appointments, resignations and retirements for all personnel

Source:

School Board Policy #4-11, Appointment

Budget Impact:

Appropriate funding and allocations

Personnel Report
Virginia Beach City Public Schools
April 28, 2020
2019-2020

<u>Scale</u>	<u>Class</u>	<u>Location</u>	<u>Effective</u>	<u>Employee Name</u>	<u>Position/Reason</u>	<u>College</u>	<u>Previous Employer</u>
Assigned to Unified Salary Scale	Appointments - Middle School	Corporate Landing	4/20/20	Angelina K Reyes	School Office Associate II	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Independence	3/19/20	Charles E Gorham	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Lynnhaven	4/2/20	Shauna G Cline	Clinic Assistant	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Old Donation School	3/25/20	Alajuwon Scruggs	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Old Donation School	3/26/20	Sandra Moton	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Middle School	Old Donation School	3/26/20	Keyon E Wright	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - High School	Kellam	4/1/20	Teresa T Campbell	School Administrative Associate II	James Madison University, VA	Not Applicable
Assigned to Unified Salary Scale	Appointments - High School	Technical And Career Education Center	4/9/20	Jason M Evora	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Appointments - Miscellaneous	Office of Gifted Education & Academy Programs	4/6/20	Alexandria R Barnes	Administrative Office Associate I	Not Applicable	Economic Operations, VA
Assigned to Unified Salary Scale	Resignations - High School	First Colonial	3/31/20	Cindy A DiMascio	Library/Media Assistant (expiration of long-term leave)	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Resignations - Miscellaneous	Office of Programs for Exceptional Children	4/20/20	Constance T Miller	Interpreter, .400 (personal reasons)	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Elementary School	Thoroughgood	6/30/20	Patti A Lauer	Technology Support Technician	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Middle School	Bayside	6/30/20	Wickie Riggins	Security Assistant	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Middle School	Independence	6/30/20	Katherine P Redding	Cafeteria Manager II	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Middle School	Independence	6/30/20	Judith D Sweet	Special Education Assistant	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - High School	First Colonial	6/30/20	Patricia A Patterson	Special Education Assistant	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - High School	Technical And Career Education Center	6/30/20	Claudia J Fitzgerald	Custodian I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Miscellaneous	Department of School Division Services	6/30/20	Mary C LeMoine	Executive Office Associate I	Not Applicable	Not Applicable
Assigned to Unified Salary Scale	Retirements - Miscellaneous	Office of Programs for Exceptional Children	6/30/20	Susan Falvy	Special Education Assistant	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Appointments - Elementary School	Tallwood	3/30/20	Michelle Jackson	Special Education Teacher	Liberty University, VA	VBPCS
Assigned to Instructional Salary Scale	Appointments - Middle School	Corporate Landing	3/19/20	Kevin E Bissel	Seventh Grade Teacher	Old Dominion University, VA	Not Applicable
Assigned to Instructional Salary Scale	Appointments - Middle School	Larkspur	3/19/20	Katherine E Strong	Seventh Grade Teacher	Western Michigan University, MI	Not Applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Birdneck	6/30/20	Maria M Hartman	Special Education Teacher (personal reasons)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Resignations - Elementary School	Windsor Woods	6/30/20	Miriam M Norfolk	Special Education Teacher (relocation)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Resignations - High School	Cox	6/30/20	Kali Pruitt	English Teacher (personal reasons)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Resignations - High School	Landstown	6/30/20	Heidi L Calma	Gifted Teacher (family)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Resignations - High School	Salem	4/14/20	Hope E Donnelly	Special Education Teacher (personal reasons)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Resignations - High School	Salem	6/30/20	Taylor B Mertz	School Counselor (relocation)	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Elementary School	Parkway	6/30/20	Jeffrey S Ballowe	Fifth Grade Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Brandon	6/30/20	Joan C Ligon	School Improvement Specialist	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Corporate Landing	6/30/20	Diana D Gordon	Eighth Grade Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Great Neck	6/30/20	Lenore G Hooten	Special Education Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Independence	6/30/20	Annette D Jones	Eighth Grade Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Independence	6/30/20	Joyce R Knight	Teen Living Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - Middle School	Salem	6/30/20	Toni E Kaup	Eighth Grade Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Cox	6/30/20	James A Bryan	Mathematics Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Cox	6/30/20	Jay Cope	Special Education Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	First Colonial	6/30/20	Perlita S Gallosa	Mathematics Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	First Colonial	6/30/20	Kimberly A McCanna	Health & Physical Education Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	First Colonial	6/30/20	Teresa K Salzler	Mathematics Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Kellam	6/30/20	Alfreda A Pohrivchak	Russian Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Kempsville	6/30/20	Margaret J Felts	Social Studies Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Ocean Lakes	6/30/20	Deborah W Posta	Science Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Retirements - High School	Tallwood	6/30/20	Gayle S Hartigan	Instructional Technology Specialist	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Other Employment Actions - Elementary School	Bettie F. Williams	4/14/20	Kristina M Weems	Fifth Grade Teacher	Not Applicable	Not Applicable
Assigned to Instructional Salary Scale	Other Employment Actions - Elementary School	Kempsville Meadows	4/14/20	Dolores M Gresalfi	First Grade Teacher	Not Applicable	Not Applicable



Subject: 2020-21 Special Education Annual Plan/Part B Flow-Through Application Item Number: 7B

Section: Action Date: April 28, 2020

Senior Staff: Kipp D. Rogers, Ph.D., Chief Academic Officer, Dept of Teaching and Learning

Prepared by: Roni Myers-Daub, Ed.D., Executive Director of Programs for Exceptional Children

Presenter(s): Roni Myers-Daub, Ed.D., Executive Director of Programs for Exceptional Children

Recommendation:

That the School Board review and approves the 2020-21 Special Education Annual Plan/Part B Flow-Through Application.

Background Summary:

All school divisions in Virginia are required to establish eligibility for funding under the *Individuals with Disabilities Education Improvement Act (IDEA)*. IDEA and the implementing federal and state regulations, require that each local school division, in providing for the education of students with disabilities within its jurisdiction, have in effect policies and procedures that are consistent with the Virginia Department of Education's (VDOE) policies and procedures. These policies and procedures have been established in accordance with IDEA. For this and the last three application periods, all submissions have been made via electronic transmission. All assurances are aligned with the provisions in *The Regulations Governing Special Education Programs for Children with Disabilities in Virginia*. As required, the VBCPS Special Education Advisory Committee (SEAC) reviewed this document with the Policy Subcommittee, and as a whole Committee, during March 2020.

This current Special Education Annual Plan contains no substantive changes to policies or procedures. Only those changes (e.g., implementation of prior approved funding proposals, proposed budgets for 611 and 619) required in an application for new funding have been made. The Special Education Annual Plan, when approved by the School Board, assures the school division's compliance with federal and state regulations pertaining to students with disabilities.

Source:

Individuals with Disabilities Education Improvement Act – 2004

Regulations Governing Special Education Programs for Children with Disabilities in Virginia – January 25, 2010

Budget Impact:

Approval of the Special Education Annual Plan/Part B Flow-Through Application by the School Board and the Virginia Department of Education is a prerequisite for the receipt of federal funds requested in the Part VI-B Flow-Through Application.

**VIRGINIA DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION AND STUDENT SERVICES**

**Local Special Education Annual Plan/Part B Flow-Through Application and Report
2020-2021**

Division and Contact Information - to be Completed by School Division

Division Applicant Name (Legal Name of Agency)	LEA	Questions regarding this plan should be directed to:	
VA BEACH CITY PUBLIC SCHOOLS	Number 128	Roni Myers-Daub, Ed.D.	
Mailing Address (Street, City or Town, Zip Code)	DUNS 827234121		
2512 George Mason Drive, Virginia Beach, VA 23456			
Phone (ext):		(757) 263-2400	Fax: (757) 263-2067
		Numbers Only	Ext. Numbers Only

Region: 2

E-mail: roni.myers-daub@vbschools.com

SUPERINTENDENT'S CERTIFICATION

For the purpose of implementing the provisions of the Individuals with Disabilities Education Improvement Act of 2004 (IDEA), I certify that throughout the period of the 2020-2022 grant award, this School Division will comply with the requirements outlined in each of the following:

- (1) Part B of IDEA, including the eligibility requirements of Section 613;
- (2) The IDEA federal implementing regulations, dated October 13, 2006, and revised April 9, 2007, and December 31, 2008, at 34 C.F.R. Part 300 et seq.; and
- (3) Virginia's "Regulations Governing Special Education Programs for Children with Disabilities in Virginia," at 8 VAC 20-81 et seq., effective January 25, 2010, and any revisions.

I certify that this school division has developed local policies and procedures for the provision of special education and related services, which are kept current, and which ensure compliance with the requirements of, and any revisions to the IDEA, its federal implementing regulations, and the Virginia Board of Education's regulations.

I certify that all students, including those who may be placed in regional programs by this agency, are afforded all assurances as delineated in this document.

Finally, I certify that this Annual Plan/Flow-Through Application for Part B Funds under the provisions of IDEA, was approved by the School Board on April 7, 2020 Date

Division Superintendent (Signature)

Aaron C. Spence, Ed.D.

Typed Name

April 7, 2020 Date

ANNUAL PLAN/PART B FLOW-THROUGH APPLICATION POLICY STATEMENTS
(continued on next page)

This LEA assures that it has in effect policies, procedures, and programs which have been established and administered to comply with the IDEA, and its federal implementing regulations, including 34 CFR §§ 300.201-300.213, and which are consistent with the policies and procedures that VDOE has established in accordance with IDEA, and its federal implementing regulations, including 34 CFR §§ 300.101–300.163, and 300.165–300.174, to ensure each of the following:

- A free appropriate public education will be available for each child with disabilities, ages two to 21, inclusive.
- All children, ages two to 21, inclusive, residing in the LEA who have disabilities and need special education and related services, who have not been parentally-placed in a private or home school, are identified, located, evaluated, and placed in an appropriate educational program.
- An individualized education program (IEP) will be maintained for each child with a disability, as required.
- To the maximum extent appropriate, children with disabilities will be educated with children who are nondisabled in the Least Restrictive Environment.
- Children with disabilities and their parents or guardians are guaranteed procedural safeguards in the process of identification, evaluation, educational placement, or the provision of a free appropriate public education, including the right to access dispute resolution options.
- Surrogate parents will be appointed, when appropriate, to act as advocates to serve the education interest of children, ages two to 21, inclusive, who are suspected of being or are determined to be disabled.
- Testing and evaluative materials used for the purpose of classifying and placing children with disabilities are selected and administered so as not to be racially or culturally discriminatory.
- The confidentiality of personally identifiable information, that is collected, maintained, or used under IDEA, shall be protected.
- Children with disabilities, who are participating in Part C early intervention programs, and who will be participating in Part B preschool programs, will experience a smooth and effective transition between the programs.
- All children, ages two to 21, inclusive, who have disabilities and need special education and related services, and who are parentally-placed in a private school or home school, that is located within the geographic boundaries of the LEA, are identified, located, evaluated and provided services, in accordance with the results of a timely and meaningful consultation process.
- Homeless children with disabilities will be served in accordance with the requirements of the McKinney-Vento Homeless Assistance Act.
- Special education and related service personnel, including paraprofessionals, are appropriately and adequately prepared and trained, and measurable steps will be taken to recruit, hire, train, and retain highly qualified personnel to provide special education and related services to children with disabilities.
- Valid and reliable data is submitted to the VDOE, as requested, including data regarding the performance goals and indicators established by the VDOE to determine the progress of children with disabilities, and the performance of the LEA toward targets outlined in Virginia's State Performance Plan.
- Policies and procedures will be in effect that are designed to prevent the inappropriate overidentification, underidentification, or disproportionate representation by race and ethnicity of children as children with disabilities, including children with disabilities with a particular impairment.

ANNUAL PLAN/FLOW-THROUGH APPLICATION POLICY STATEMENTS**(continued on next page)**

- Children with disabilities are not required to obtain prescription medication as a condition of attending school, receiving an evaluation, or receiving special education and related services.
- Children with disabilities are given the right to participate in the state assessment system.
- There will be ongoing parent consultation.
- Funding will be used to develop and implement coordinated early intervening educational services, as required.
- Children with disabilities who attend charter schools are provided services in the same manner as other children with disabilities who attend public schools.
- Instructional materials will be provided to children with a visual impairment or other print disabilities in a timely manner.
- Efforts will be made to cooperate with the United States Department of Education (USED) to ensure the linkage of records pertaining to migratory children with disabilities.
- All documents relating to the LEA's eligibility under IDEA will be made available to the public.

SUBMISSION STATEMENT (continued on next page)

Under the provisions of the Individuals with Disabilities Education Improvement Act of 2004 (IDEA), and its federal implementing regulations, at 34 C.F.R. Part 300 et seq., a local educational agency, that desires to receive funds under the Act, must provide the following assurances:

1. The local educational agency shall be responsible for (1) the control of funds provided under Part B of the Act; (2) title to property acquired with those funds; and (3) the local educational agency will administer such funds and property.
2. The local educational agency shall maintain records that show that where Part B funds are used to supplement existing services or to provide additional services to meet special needs, those services shall be at least comparable to services provided to other children with disabilities in the local educational agency with state and local funds.
3. The local educational agency application and all pertinent documents related to such application, including all evaluations and reports relative to the application, shall be made available for public inspection.
4. The local educational agency shall maintain records showing that Part B funds are used to supplement and, to the extent practicable, increase the level of state and local funds expended for the education of children with disabilities. Part B funds shall, in no case, be used to supplant local and state funds.
5. The funds provided under Part B of the Act shall be used to employ only those professional personnel who meet appropriate State standards. In addition, all other professional personnel employed, such as therapists, etc., shall be properly licensed.
6. The Virginia Department of Education assumes rights to all materials and/or products developed in this project, including equipment purchased with Part B funds.
7. No person shall, on the grounds of race, color, national origin, sex, disabling condition or age, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant received financial assistance under the provisions of the Act.
8. The local educational agency shall provide students enrolled in private schools an opportunity to participate in programs funded through Part B of IDEA.
9. The local educational agency will ensure that projects involving construction, are consistent with overall State plans for the construction of school facilities. In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973 and subsequent amendments in order to ensure that facilities constructed with the use of Federal funds are accessible to, and usable by, individuals with disabilities.
10. The local educational agency has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in Part B programs significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects.
11. The local educational agency will ensure that none of the funds expended under Part B programs will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.
12. Except when used to provide Comprehensive Coordinated Early Intervening Services or Coordinated Early Intervening Services, the local educational agency will ensure that funds expended under Part B of IDEA will only be used for the costs which are directly attributable to the education of children with disabilities, and which exceed the average annual per student expenditure during the preceding year as computed in accordance with 34 C.F.R. § 300.202, Appendix A of the IDEA federal implementing regulations, and as documented using the Web-based application.

SUBMISSION STATEMENT (continued from previous page)

13. The local educational agency will ensure that funds expended under Part B of IDEA will not be used to reduce the level of expenditures made from local funds below the amount expended for the education of children with disabilities from state or local funds during the preceding fiscal year, in accordance with 34 C.F.R. §§ 300.203 to 300.205 of the IDEA federal implementing regulations, and as documented using the web-based application.
14. The school division will ensure that, in accordance with 34 C.F.R. § 300.133, and Appendix B of the IDEA federal implementing regulations, during the grant award period, a proportionate share of the school division's Section 611 subgrant will be set aside to be expended for children with disabilities, ages 3 through 21, who are parentally-placed in a private school within the school division, and a proportionate share of its Section 619 subgrant will be set aside to be expended for children with disabilities, ages 3 through 5, who are parentally-placed in a private school within the school division. This school division further assures that if it has not expended for equitable services all of its set-aside funds by the end of the fiscal year for which it was appropriated, the school division will obligate any remaining funds for one additional year to provide special education and related services to children with disabilities who are parentally placed in a private school within the school division. Actual proportionate set-aside amounts will be submitted using the web-based application.
15. The local educational agency shall maintain records demonstrating compliance with the provisions of IDEA and its federal implementing regulations, including each of the assurances outlined above, and afford the Virginia Department of Education access to those records that it may find necessary to ensure the correctness and verification of the information required under this Act.
16. The local educational agency certifies this application as a material representation of its compliance with the following provisions of Education Department General Administrative Regulations (EDGAR), as applicable: 34 CFR Part 82 § 82.110—New Restrictions on Lobbying; 34 CFR Part 85 § 85.105 and § 85.110—Governmentwide Debarment and Suspension (Nonprocurement); and 34 CFR Part 84 §§ 84.200 through 84.230, and 84.300 – “Governmentwide Requirements for Drug-Free Workplace” (Grants).

**IDENTIFICATION OF BARRIERS AND DESCRIPTIONS OF
STEPS TO OVERCOME THEM IN ACCORDANCE
WITH PROVISIONS IN SECTION 427 OF
THE GENERAL EDUCATION PROVISIONS ACT**

Applicants for federal assistance are required under Section 427 of the General Education Provisions Act (GEPA), enacted as a part of the Improving America's Schools Act of 1994 (P.L. 103-382) to include in its application a description of the steps in addressing equity concerns and full participation of students, teachers and other program beneficiaries with special needs in designing their federally-assisted projects or activities. The legislation highlights six characteristics that describe broad categories of persons or groups that may more frequently encounter barriers to participation. The characteristics are: Gender, Race, National Origin, Color, Disability, and Age.

Choose One:

☒

Division has no barriers

☐

Division has barriers (Please provide explanation in the space provided)

**OTHER
FACTORS
THAT MIGHT
LIMIT
PARTICIPATION**

2020-2021 SPECIAL EDUCATION IN LOCAL AND REGIONAL JAILS

Each local school division with a regional or local jail in its jurisdiction shall establish an interagency agreement with the sheriff or jail administrator responsible for the operation of the jail. The interagency agreement shall address staffing and security issues associated with the provision of special education and related services in the jail. It is suggested that you review your agreement annually.

Interagency Agreement

Name of Local or Regional Jail:
Virginia Beach Correctional Center (VBCC)

1. Is there a local or regional jail located within the geographic boundaries of your school division?

Yes

Please complete question 2

2. Has the interagency agreement between your school division and the jail been revised since the submission of your most recent annual plan?

No

Your existing Interagency Agreement will remain in effect until revisions are made, you do not need to submit it

[Instructions for Using drop box](#)

**REPORT ON IMPLEMENTATION
OF THE 2018-2019 ANNUAL PLAN**

Submit a report indicating the extent to which the annual plan for the 2018-2019 school year has been implemented (*Code of Virginia*, Section 22.1-215). (Maximum capacity of each text box is 975 characters.)

VBCPS utilized Title VI-B funds to implement the activities as described in the prior application for grant funds as amended and approved by VDOE. Monies were used to employ teachers, teacher assistants, social workers, and an interpreter specialist. These individuals provided direct services and support to students with disabilities (SWDs) eligible for special education and related services under the Individuals Service Plan (ISP) instruction to students parentally-placed in private schools when a Free and Appropriate Public Education (FAPE) was not at issue. The Annual Plan for 2018-2019 in VBCPS was fully implemented as intended, submitted, and approved.

Maintenance of Effort

The Virginia Department of Education (VDOE) is required by federal regulation to ensure all school divisions in Virginia comply with §300.203 of the Individuals with Disabilities Education Act (IDEA), which mandates that school divisions meet a maintenance of effort (MOE) obligation. This regulation requires school divisions to spend at least the same amount from at least one of the following sources: (i) local funds; (ii) state plus local funds; (iii) local per capita; or (iv) state plus local per capita for a current school year on the delivery of special education and related services, as were spent for the most recent fiscal year (i.e.g, 2018 - 2019) for which the information is available, subject to the Subsequent Years rule.

34 CFR §300.203(a) requires that in order for an LEA to be eligible for an IDEA Part B subgrant for the upcoming fiscal year, the LEA must budget, in each subsequent year, at least the same amount that it actually spent for the education of children with disabilities in the most recent fiscal year for which information is available, subject to the Subsequent Years rule. When establishing eligibility, an LEA is **not** required to use the same method it used to meet compliance standard in the most recent fiscal year for which the information is available. An LEA can change methods to establish eligibility from one year to the next, as long as the division uses the same method for calculating the amount it spent in the comparison year for which it is establishing eligibility.

Provide the total local and the total state plus local expenditure budget and per capita amount for the school division's total special education program for the years designated below. The projected/estimated expenditure budget amounts provided must come from the district's 2020-2021 preliminary budget, and must be reviewed and confirmed by the division's fiscal's office.

Local		Local plus State	
School Year 2020-2021 (estimated/projected)		School Year 2020-2021 (estimated/projected)	
Dollar \$	<input type="text" value="90,137,770.00"/>	Dollar \$	<input type="text" value="123,193,841.00"/>
School Year 2020-2021 (estimated/projected)		School Year 2020-2021 (estimated/projected)	
Per Capita	<input type="text" value="10,659.67"/>	Per Capita	<input type="text" value="14,675.40"/>

If an LEA determines that the budget above did not meet the eligibility standard in any of the four methods for which the information is available, an LEA is allowed to consider Exceptions under §300.204 and Adjustments to MOE under §300.205 to the extent the information is available. These exceptions and adjustments must also be taken in the intervening year (i.e., SY2019-2020) and that the LEA reasonably expect to take these exceptions and adjustments in the year it is budgeting (i.e., SY2020-2021). Please describe which allowable exceptions will be used and provide the corresponding dollar amount. For additional guidance, refer to:

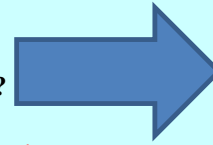
http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml

NOTE: The Dec. 1, 2019 Child Count totals should be used to compute the per capita amounts. The Child Count should be adjusted to exclude students funded through CSA. Also, the budgeted amount must be based on the divisions's preliminary budget and must be within the same level of effort or higher amount to meet the MOE eligibility requirements by using either dollar or per capita amounts. Division's budgeting the same exact amount it spent in the comparable year (i.e., the year it met its MOE requirement) may be requested to provide additional documentation.

2020-2021 SPECIAL EDUCATION CEIS AND PROPORTIONATE SET ASIDE

Each local school division shall ensure Comprehensive Coordinated Early Intervening Services and Coordinated Early Intervening Services and Proportionate Set-aside requirements have been addressed.

Is your school division required to set aside 15% for Comprehensive Coordinated Early Intervening Services or voluntarily setting aside upto 15% of Part B funds for Coordinated Early Intervening Services?



No

If yes, provide a brief narrative of how funds will be used. An information packet requesting additional information will be sent at a later time.

Is your school division required to set aside funds for parentally-placed students in private schools or students identified during child find?



Yes

If no, explain why the division is not required and if yes, explain how funds will be used. The actual budget will be determined when the division submits its data in the Proportionate Set-Aside (speced-PSA) application.

The set-aside funds for parentally-placed students will be used to support direct speech/language (SLI) services to students identified as needing such. These services are those that have been agreed upon through the collaborative, consultation meetings as required. This consultation meeting occurred on 2/25/20; SLI services as noted in the Individual Service Plans (ISPs) for eligible students will continue 2020-21. Should additional set-aside funds arise, they will be used as in prior years to purchase materials and equipment used in providing the SLI services and/or for professional development of private school staff.

EXPENDITURE ACCOUNTS	OBJECT CODE	Section 611		Section 619	
		(D) CEIS	(E) Proportionate Set-Aside	(D) CEIS	(E) Proportionate Set-Aside
Personal Services	1000		56,750.18		
Employee Benefits	2000		19,857.06		
Purchased Services	3000				
Internal Services	4000				
Other Services	5000		2,000.00		
Materials / Supplies	6000				
Capital Outlay	8000				
TOTAL PROPOSED BUDGET		0.00	78,607.24	0.00	0.00

For additional instructions for completing this section of the Annual Plan/Part B Flow-Through Application, please review Section F of the "LEA Instructions" tab.

**VIRGINIA DEPARTMENT OF EDUCATION
PART B, SECTION 611 (Flow-Through Funds)
GRANT PERIOD: JULY 1, 2020 – SEPTEMBER 30, 2022
*Joint Applications Only!***

For joint applications, please select the Fiscal Agent below, and provide the requested contact information.

If this is not a joint application move directly to the next section below.

Fiscal Agent:

Joint Application Project

Director:

Mailing Address of Project

Director:

Phone:

E-mail:

LEA Code:

If this is a joint application and allocations are to be combined into a single award issued to the fiscal agent designated above, list participating LEAs and the amounts to be combined into a single award. Note: All participating agencies must still complete the remainder of this tab.

Participating Agency Name	Code Number	Amount Released
Total Amount to be issued to Fiscal Agent:		\$0.00

**PROPOSED USE OF PART B, SECTION 611 FUNDS
GRANT PERIOD: JULY 1, 2020 – SEPTEMBER 30, 2022**

In narrative format, please provide a description and budget outline of all personnel (i.e., teachers, instructional assistants, administrators, clerical, support personnel, and others) to be supported in whole or in part with IDEA, Part B, Section 611 grant funds (with proposed amounts and FTEs).

For the period of this 2020-21 annual plan, funds received will be used to continue the employment of the following personnel: special education teachers (approximately 120.8), special education teacher assistants (approximately 131.5), social workers (approximately 5.5), behavior intervention specialists (approximately 3.0), and one (1) interpreter specialist. The approximate cost of salaries, wages for substitutes, and benefits for staff to be employed 100% through the Title VI-B funds is included in the 1000 and 2000 lines of the budget as noted. The set-aside funds are also noted in the 1000 and 2000 lines to account for the speech/language therapy services to be provided through ISPs. Federal verifications of the federally-funded staff are completed twice per year as required.

In narrative format, please provide a detailed description and budget outline of all additional activities, goods and services to be supported with IDEA, Part B, Section 611 grant funds.

Remaining funds from 611 will be used to meet the indirect costs of grant operation activities. Professional development activities and Parent Support and Information Center (PSIC) activities will be supported through the Title VI-B as warranted.

**Virginia Department of Education
SPECIAL EDUCATION FEDERAL PROGRAM
PROPOSED GRANT BUDGET**

Part B, Section 611, Flow-Through Funds (July 1, 2020-September 30, 2022)

Complete column C, by allocating PROPOSED grant funds to object code categories 1000 through 8000. A description of the object code categories is available on the VDOE's Web site. See the instruction tab for the Web address. In determining appropriate assignment of items to object codes, applicants are strongly encouraged to consult with the individual(s) within the LEA who have responsibility for completing the Annual School Report – Financial Section.

List all equipment items costing five thousand dollars (\$5,000) or more and also list inventory items costing less than \$5,000 that will be tracked, including I-pads, computers, cameras, etc., to be purchased with grant funds, and provide information on proposed out-of-state/country travel to be supported with grant funds.

(A) EXPENDITURE ACCOUNTS	(B) OBJECT CODE	(C) Budget	(D) CEIS	(E) Proportionate Set-aside	(F) Total Budget
Personal Services	1000	9,832,325.84	0.00	56,750.18	9,889,076.02
Employee Benefits	2000	4,513,340.92	0.00	19,857.06	4,533,197.98
Purchased Services	3000		0.00	0.00	0.00
Internal Services	4000		0.00	0.00	0.00
Other Services	5000	344,296.00	0.00	2,000.00	346,296.00
Materials / Supplies	6000		0.00	0.00	0.00
Capital Outlay	8000		0.00	0.00	0.00
TOTAL PROPOSED BUDGET		14,689,962.76	0.00	78,607.24	14,768,570.00

Proposed Equipment: List items costing \$5,000 or more. Also list inventory items costing less than \$5,000 that will be tracked, including I-pads, computers, cameras, etc.

None at this time.

Proposed Out-of State/Country Travel (destination, purpose, estimated cost, number of people):

There is no out of state travel proposed at this time. Should the opportunity arise, prior approval will be sought through VDOE. If approval is granted, federal guidelines will be followed.

For additional instructions for completing this section of the Annual Plan/Part B Flow-Through Application, please review Section F of the "LEA Instructions" tab.

**VIRGINIA DEPARTMENT OF EDUCATION
PROPOSAL SUMMARY
PART B, SECTION 619 (EARLY CHILDHOOD SPECIAL EDUCATION GRANT)
GRANT PERIOD: JULY 1, 2020 – SEPTEMBER 30, 2022**

ECSE Contact Person:	Wendee Long
Title:	Early Childhood Special Education Teacher
Mailing Address:	1413 Laskin Road, Virginia Beach, VA 23451
Phone:	(757)263-2800
E-mail:	wendee.long@vbschools.com

Joint Applications Only!

For joint applications, please select the Fiscal Agent below, and provide the requested contact information.

If this is not a joint application move directly to the next section below.

Fiscal Agent:		LEA Code:
Joint Application Project		
Director:		
Mailing Address of Project		
Director:		
Phone:		
E-mail:		

If this is a joint application and allocations are to be combined into a single award issued to the fiscal agent designated above, list participating LEAs and the amounts to be combined into a single award. Note: All participating agencies must still complete the remainder of this tab.

Participating Agency Name	Code Number	Amount Released
Total Amount to be issued to Fiscal Agent:		\$0.00

PART B, SECTION 619 (EARLY CHILDHOOD SPECIAL EDUCATION GRANT)**GRANT PERIOD: JULY 1, 2020 – SEPTEMBER 30, 2022**

In narrative format, please provide a description and budget outline of all personnel (i.e., teachers, instructional assistants, administrators, clerical, support personnel, and others) to be supported in whole or in part with IDEA, Part B, Section 619 grant funds (with proposed budget amounts and FTEs).

Early Childhood Section 619 funds for the 2020-21 period of the annual plan will be used to continue the employment of four (4) Early Childhood Special Education (ECSE) teachers in the division's Preschool Assessment Center (PAC). Program support is offered in the division's diagnostic classroom as well.

In narrative format, please provide a detailed description and budget outline of all additional activities, goods and services to be supported with IDEA, Part B, Section 619 grant funds.

Remaining Part B, Section 619, Early Childhood Special Education funds will be used to meet the indirect costs of grant operation activities as well as for the purchase of some materials and equipment required for students.

Virginia Department of Education
PART B, SECTION 619 (EARLY CHILDHOOD SPECIAL EDUCATION GRANT) APPLICATION
PROPOSED GRANT BUDGET

Part B, Section 619, Preschool Funds (July 1, 2020-September 30, 2022)

Complete column C, by allocating PROPOSED grant funds to object code categories 1000 through 8000. A description of the object code categories is available on the VDOE's Web site. See the instruction tab for the Web address. In determining appropriate assignment of items to object codes, applicants are strongly encouraged to consult with the individual(s) within the LEA who have responsibility for completing the Annual School Report – Financial Section.

List all equipment items costing five thousand dollars (\$5,000) or more, and also list inventory items costing less than \$5,000 that will be tracked, including I-pads, computers, cameras, etc., to be purchased with grant funds, and provide information on proposed out-of-state/country travel to be supported with grant funds.

(A) EXPENDITURE ACCOUNTS	(B) OBJECT CODE	(C) Budget	(D) CEIS	(E) Proportionate Set-aside	(F) Total Budget
Personal Services	1000	351,190.42	0.00	0.00	351,190.42
Employee Benefits	2000	127,436.92	0.00	0.00	127,436.92
Purchased Services	3000	5,200.00	0.00	0.00	5,200.00
Internal Services	4000		0.00	0.00	0.00
Other Services	5000	14,224.66	0.00	0.00	14,224.66
Materials / Supplies	6000	15,000.00	0.00	0.00	15,000.00
Capital Outlay	8000		0.00	0.00	0.00
TOTAL PROPOSED BUDGET		513,052.00	0.00	0.00	513,052.00

Proposed Equipment: List items costing \$5,000 or more. Also list inventory items costing less than \$5,000 that will be tracked, including I-pads, computers, cameras, etc.

None at this time.

Proposed Out-of State/Country Travel (destination, purpose, estimated cost, number of people):

Funds in 3000 and 5000 category to support professional development (registration, lodging, and meals) for approximately 10 ECSE teachers within Virginia.



Subject: Technology and Career Education Carl Perkins SY21 Grant **Item Number:** 7C

Section: Action **Date:** April 28, 2020

Senior Staff: Kipp D. Rogers, Ph.D., Chief Academic Officer, Department of Teaching and Learning

Prepared by: Matthew D. Delaney., Executive Director of Secondary Teaching and Learning

Sara L. Lockett, Ed.D., Director of Technical and Career Education

Presenter(s): Sara L. Lockett, Ed.D., Director of Technical and Career Education

Recommendation:

That the School Board review and approve the information regarding the Local Plan and Budget for Perkins Grant Funding for Career Technical Education 2020-2021.

Background Summary:

In compliance with the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), the 2020-2021 Local Plan and Budget for Career and Technical Education must be submitted annually. Based on requirements authorized by the Standards of Quality and Perkins V, the school division must submit its application to the Virginia Department of Education (VDOE) in substantially approvable form via the *Online Management of Education Grant Awards* (OMEGA) no later than April 30, 2020. This local plan outlines required performance measures and a budget for Perkins funding.

At this time 2020-21 allocation amounts have not been released by VDOE. Localities are directed to prepare budgets using level funding. The proposed Local Plan and Budget for Career and Technical Education 2020-2021 proposes a budgeted spending plan with no substantive changes.

Source:

Strengthening Career and Technical Education for the 21st Century Act (Perkins V)

Budget Impact:

Approval of the Annual Career and Technical Education Plan by the State Board of Education is a prerequisite for the receipt of funds - 8VAC20-120-40.

For a copy of the completed application notify Dr. Sara Lockett at sara.lockett@vbschools.com or 757-648-6180.



Subject: Amended Operating Budget Resolution – FY 2020/21 **Item Number:** 7D

Section: Action **Date:** April 28, 2020

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Farrell E. Hanzaker, Chief Financial Officer

Presenter(s): Farrell E. Hanzaker, Chief Financial Officer

Recommendation:

The administration recommends approval of the Amended Operating Budget Resolution - FY 2020/21.

Background Summary:

The City Budget Staff informed the CFO a few weeks ago that VBCPS is projected to receive approximately \$21 million less in Revenue Sharing Funds (RSF) in FY 2020/21. On April 16th City Manager Tom Leahy sent Dr. Spence a letter requesting that the School Board Approve a revised 2020/21 Operating budget at its April 28th School Board meeting. This revised budget is to reflect the projected RSF revenue shortfall.

The Amended Budget Resolution for FY 2020/21 reflects the total revenue shortfall for both the local revenue and state revenue both of which total \$ 27,299,048 and provides the details of what specific reductions are made to cover the total required cuts.

We must provide this Amended Operating Budget Resolution to the City Staff on April 29th in order for the revised Operating Budget numbers to be included in the City Council's Reconciliation process and meeting on May 5, 2020.

Source:

Virginia Code Sections 22.1-115 and 22.1-89, Board Policy 3-10, and Board Regulations 3-10.1.

Budget Impact:

Fiscal loss in FY 2020/21 of local and state funds in the amount of \$27,299,048

The Amended Operating Budget Resolution – FY 2020/21 reflects all of the updated and correct budget numbers.

Amended Budget Resolution – FY 2020/21

WHEREAS, the mission of the Virginia Beach City Public Schools, in partnership with the entire community, is to empower every student to become a life-long learner who is a responsible, productive, and engaged citizen within the global community; and

WHEREAS, the School Board of the City of Virginia Beach approved the FY 2020/21 School Board Proposed Operating Budget on March 3, 2020; and

WHEREAS, the School Board Proposed Operating Budget addressed several priorities such as compensation; special education needs; increased support for English learners; and Pay-As-You-Go (PAYGO) funding for the Capital Improvement Program (CIP); and

WHEREAS, the economic impact of the Novel Coronavirus (COVID-19) pandemic can be felt in the community, the state and throughout the nation; and

WHEREAS, the federal Coronavirus Aid, Relief and Economic Security (CARES) Act funding has not been allocated at this time and details regarding the funds available, restrictions, requirements and flexibility are uncertain; and

WHEREAS, due to projected revenue shortfalls at both the city and state levels, the School Board Proposed Operating Budget must be revised; and

WHEREAS, the City/School Revenue Sharing Policy provides 46.75% of certain general fund revenues to meet obligations of the School Board of the City of Virginia Beach; and

WHEREAS, the City Manager's Revised Operating Budget for FY 2020/21 recognizes a decrease in local tax revenues used to calculate the Revenue Sharing Formula for the city's contribution to the schools; and

WHEREAS, the city's FY 2020/21 contribution to the schools is projected to decrease a net of \$20,372,434 from the School Board Proposed Operating Budget to the Amended Budget; and

WHEREAS, the fiscal impact of final budget actions by the Governor and the Virginia General Assembly is not known at this time but is estimated to reflect a reduction in state funding for FY 2020/21 in the amount of \$6,926,614; and

WHEREAS, the total projected city and state revenue shortfall for FY 2020/21 is \$ 27,299,048.

NOW, THEREFORE, BE IT

RESOLVED: that an allocation of \$500,000 to the Schools' PAYGO has been removed from the CIP to be returned to the Operating Budget, reducing the shortfall to \$26,799,048 and

FURTHER RESOLVED: that the 0.5% experience step increase and 3.0% cost of living adjustment (COLA) for employees be removed in the School Board Amended Budget for a savings of \$19,532,825; and

FURTHER RESOLVED: that 69.55 full-time equivalent (FTE) positions (newly proposed) be eliminated in the Amended Budget for a savings of \$4,492,077; and

FURTHER RESOLVED: that a wide range of non-FTE expenditures be reduced in the Amended Budget for a savings of \$2,360,049; and

FURTHER RESOLVED: that additional baseline adjustments be made in the Amended Budget for a savings of \$414,097; and

FINALLY RESOLVED: That a copy of this Resolution be spread across the official minutes of this School Board, and the Clerk of the School Board is directed to deliver a copy of this Resolution to the Mayor, each member of the City Council, the City Manager and the City Clerk.

Adopted by the School Board of the City of Virginia Beach this 28th day of April 2020.

SEAL

Carolyn T. Rye, School Board Chair

Attest:

Dianne P. Alexander, Clerk of the Board



Amended Capital Improvement Program

Subject: (CIP) FY 2020/21 – FY 2025/26 Resolution

Item Number: 7E

Section: Action

Date: April 28, 2020

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Farrell E. Hanzaker, Chief Financial Officer

Presenter(s): Farrell E. Hanzaker, Chief Financial Officer

Recommendation:

The administration recommends approval of the Amended Capital Improvement Program FY 2020/21 – FY 2025/26 Resolution.

Background Summary:

The City Budget Staff informed the CFO a few weeks ago that VBCPS is projected to receive approximately \$21 million less in Revenue Sharing Funds (RSF) in FY 2020/21. The City also shared that Sandbridge Tax Increment Financing (TIF) funds will no longer be allocated to VBCPS after FY 2020/21.

On April 16th City Manager Tom Leahy sent Dr. Spence a letter requesting that the School Board Approve a revised 2020/21 Operating Budget at its April 28th School Board meeting. This revised budget is to reflect the projected RSF revenue shortfall. In the process of balancing the Amended Operating Budget, an allocation of \$500,000 to the Schools' PAYGO has been removed as a funding source from FY 2020/21 of the CIP to be returned to the Operating Budget.

The Amended CIP Budget Resolution for FY 2020/21 – FY 2025/26 reflects the impact of the local revenue shortfall on the funding summary and funding sources for VBCPS capital projects across all six years of the program. The CIP Amended Budget has been balanced by reducing appropriations for Project 1-107 Princess Anne High School Replacement.

We must provide this Amended CIP Budget Resolution, along with the Amended Operating Budget Resolution, to the City Staff on April 29th in order for the revised numbers to be included in the City Council's Reconciliation process and meeting on May 5, 2020.

Source:

Virginia Code Sections 22.1-115 and 22.1-89, Board Policy 3-10, and Board Regulations 3-10.1.

Budget Impact:

Fiscal loss in FY 2020/21 of \$500,000 in PAYGO funding for capital projects; projected loss of \$26,500,000 over the Six-Year Appropriations total based on removal of Sandbridge TIF as a revenue source and adjustments to PAYGO across all years.

The FY 2020/21 - FY 2025/26 Capital Improvement Program (CIP) Amended Budget Resolution, Funding Summary, and Funding Source documents reflect updated budget numbers and projections.

FY 2020/21 - FY 2025/26 Capital Improvement Program (CIP)
AMENDED BUDGET RESOLUTION

WHEREAS, the mission of Virginia Beach City Public Schools, in partnership with the entire community, is to empower every student to become a life-long learner who is a responsible, productive, and engaged citizen within the global community; and

WHEREAS, the School Board of the City of Virginia Beach approved the FY 2020/21 – FY 2025/26 CIP Budget on March 3, 2020; and

WHEREAS, the School Board of the City of Virginia Beach has adopted a comprehensive strategic plan and school improvement priorities to guide budgetary decisions; and

WHEREAS, the economic impact of the Novel Coronavirus (COVID-19) pandemic can be felt in the community, the state and throughout the nation; and

WHEREAS, the City/School Revenue Sharing Policy provides 46.75% of certain general fund revenues to meet obligations of the School Board of the City of Virginia Beach; and

WHEREAS, the City/School Revenue Sharing Policy allocates funds first to Debt Service, while the balance is used for the Operating Budget; and

WHEREAS, the primary funding sources for the School CIP have been Sandbridge Tax Increment Financing (TIF) funds and the issuance of debt by the City; and

WHEREAS, the City Manager's Revised Operating Budget for FY 2020/21 recognizes a decrease in local tax revenues used to calculate the Revenue Sharing Formula for the city's contribution to the schools; and

WHEREAS, the city's FY 2020/21 contribution to the schools is projected to decrease a net of \$20,372,434 from the School Board Proposed Operating Budget to the Amended Budget; and

WHEREAS, an allocation of \$500,000 to the Schools' PAYGO has been removed as a funding source from FY 2020/21 of the CIP to be returned to the Operating Budget; and

WHEREAS, Sandbridge TIF funds will no longer be allocated as a revenue source for the Schools' CIP after FY 2020/21; and

WHEREAS, the School Board has comprehensively reviewed all sources of funding, projected various scenarios and prioritized the needs of the Operating and CIP budgets.

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach adopts an Amended CIP program of \$454,043,623 (as shown on the attached Revised School Board Funding Summary and Project Summary dated April 28, 2020); and be it

FINALLY RESOLVED: That a copy of this Resolution be spread across the official minutes of this School Board, and the Clerk of the School Board is directed to deliver a copy of this Resolution to the Mayor, each member of the City Council, the City Manager, and the City Clerk.

Adopted by the School Board of the City of Virginia Beach this 28th day of April 2020.

SEAL

Carolyn T. Rye, School Board Chair

Attest:

Dianne P. Alexander, Clerk of the Board

School Board Funding Summary
Virginia Beach City Public Schools
FY 2020/21 - FY 2025/26 Capital Improvement Program (CIP)
Revised April 28, 2020

CIP #	Project Category	Total Project Cost	Six Year Appropriations	Appropriations to Date	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026
1-003	Renovations and Replacements - Energy Management/Sustainability	18,875,000	18,875,000	7,775,000	1,700,000	1,800,000	1,900,000	1,900,000	1,900,000	1,900,000
1-004	Tennis Court Renovations - Phase II	2,400,000	2,400,000	1,200,000	200,000	200,000	200,000	200,000	200,000	200,000
1-035	John B. Dey Elementary School Modernization	28,040,076	28,040,076	28,040,076	0	0	0	0	0	0
1-043	Thoroughgood Elementary School Replacement	32,470,000	32,470,000	32,470,000	0	0	0	0	0	0
1-056	Princess Anne Middle School Replacement	77,238,759	77,238,759	77,238,759	0	0	0	0	0	0
1-107	Princess Anne High School Replacement	170,750,000	95,559,000	4,218,000	31,691,000	13,050,000	11,650,000	12,150,000	11,650,000	11,150,000
1-110	Energy Performance Contracts - Phase II	30,000,000	30,000,000	20,000,000	5,000,000	5,000,000	0	0	0	0
1-178	Renovations and Replacements - Grounds - Phase III	17,629,510	17,629,510	7,729,510	1,500,000	1,600,000	1,700,000	1,700,000	1,700,000	1,700,000
1-179	Renovations and Replacements - HVAC - Phase III	62,221,541	62,221,541	13,121,541	7,250,000	7,850,000	8,500,000	8,500,000	8,500,000	8,500,000
1-180	Renovations and Replacements - Reroofing - Phase III	38,750,000	38,750,000	6,900,000	4,750,000	5,100,000	5,500,000	5,500,000	5,500,000	5,500,000
1-182	Renovations and Replacements - Various - Phase III	18,075,000	18,075,000	4,125,000	2,100,000	2,250,000	2,400,000	2,400,000	2,400,000	2,400,000
1-184	Plaza Annex/Laskin Road Office Addition	13,500,000	13,500,000	13,500,000	0	0	0	0	0	0
1-185	Elementary School Playground Equipment Replacement	2,334,737	2,334,737	834,737	250,000	250,000	250,000	250,000	250,000	250,000
1-209	B.F. Williams/Bayside 6th (Grades 4-6) Replacement	79,037,500	3,000,000	0	0	0	0	0	1,000,000	2,000,000
1-275	Achievable Dream at Lynnhaven Middle School	12,750,000	12,750,000	4,000,000	8,750,000	0	0	0	0	0
1-280	Renovations and Replacements - Safe School Improvements	1,200,000	1,200,000	0	200,000	200,000	200,000	200,000	200,000	200,000
				Appropriations to Date	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026
GRAND TOTAL (all projects)		605,272,123	454,043,623	221,152,623	63,391,000	37,300,000	32,300,000	32,800,000	33,300,000	33,800,000
TARGETS					63,391,000	37,300,000	32,300,000	32,800,000	33,300,000	33,800,000
DIFFERENCE					0	0	0	0	0	0

Virginia Beach City Public Schools
FY 2020/21 - FY 2025/26 Capital Improvement Program (CIP)
Revised April 28,2020

Funding Sources	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Charter Bonds	\$32,300,000	\$32,300,000	\$32,300,000	\$32,300,000	\$32,300,000	\$32,300,000
Sandbridge	\$3,591,000	\$0	\$0	\$0	\$0	\$0
Public Facility Revenue Bonds	\$15,000,000	\$0	\$0	\$0	\$0	\$0
PayGo	\$0	\$0	\$0	\$500,000	\$1,000,000	\$1,500,000
Interest/Sale of Property ¹	\$7,500,000	\$0	\$0	\$0	\$0	\$0
Energy Performance Contracts Funding	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
State Construction Grants	\$0	\$0	\$0	\$0	\$0	\$0
Lottery Funds	\$0	\$0	\$0	\$0	\$0	\$0
School Special Reserve Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$63,391,000	\$37,300,000	\$32,300,000	\$32,800,000	\$33,300,000	\$33,800,000

¹Projected proceeds from sale of Laskin Road Annex



Subject: FY 2020/21 General Fees Schedule

Item Number: 7F

Section: Action

Date: April 28, 2020

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Farrell E. Hanzaker, Chief Financial Officer

Presenter(s): Farrell E. Hanzaker, Chief Financial Officer

Recommendation:

That the School Board approve the proposed FY 2020/21 General Fees Schedule including the rates for student fees for optional/ancillary services or activities.

Background Summary:

FY 2020/21 Student Fees

School divisions may charge student fees approved by their local school boards pursuant to the provisions of 8 VAC 20-720-80 Student Fees and Charges. The attached fee schedule lists the current and recommended rates for student fees that are subject to school board approval. Fee adjustments or new fees for the 2020-21 school year are shown in blue.

Source:

- 8 VAC 20-720-80 *Student Fees and Charges*
- Code of Virginia § 22.1-5 *Regulations concerning admission of certain persons to schools; tuition charges*
- School Board Policy 3-22 *Tuition Fees*
- School Board Policy 5-69 *Fees/Materials/Deposits/Reimbursements*
- School Board Regulation 5-10.1 *Admission Requirements: General*
- School Board Regulation 5-10.3 *International Students*

Budget Impact:

Revenues from General Fees typically cover all costs.

Fee/Assessment	Approved 2019-20 Rate(s)	Proposed 2020-21 Rate(s)
Student Meal Prices		
Paid Lunch - Elementary/Secondary	\$2.85	\$2.85
Reduced Lunch - Elementary/Secondary	\$0.40	\$0.40
Paid Breakfast - Elementary/Secondary	\$1.40	\$1.40
Reduced Breakfast - Elem./Secondary	\$0.30	\$0.30
A la Carte Items - Student	As needed—will not exceed 4% on any items	As needed—will not exceed 4% on any items
Summer School Tuition/Programs		
Level I - Summer School (full cost lunch)	Middle School = \$140.00 High School, semester = \$200.00 High School, year = \$300.00	Middle School = \$140.00 High School, semester = \$200.00 High School, year = \$300.00
Level II - Summer School (reduced cost lunch)	Middle School = \$70.00 High School, semester = \$100.00 High School, year = \$150.00	Middle School = \$70.00 High School, semester = \$100.00 High School, year = \$150.00
Level III - Summer School (free lunch)	Middle School = No charge High School, semester = \$40.00 High School, year = \$75.00	Middle School = No charge High School, semester = \$40.00 High School, year = \$75.00
Online Courses (Summer School)	\$300.00 (full cost meals) \$150.00 (reduced cost meals) \$75.00 (free meals)	\$300.00 (full cost meals) \$150.00 (reduced cost meals) \$75.00 (free meals)
Driver Education, Behind the Wheel (Summer School)	\$210.00	\$210.00
Band Summer Enrichment Program	\$110.00	\$110.00
Strings Summer Enrichment Program	\$110.00	\$110.00
Summer Vocal Music Camp Program	\$110.00	\$110.00
Algebra Prep Program (Summer School)	\$140.00	\$140.00
Getting to Know Pre-Algebra (Summer School)	No Fee	No Fee
Evening Credit Program Tuition (Renaissance Academy)		
Evening Credit Program Tuition	\$300.00 per session (up to 3 one-credit courses) \$200.00 per session (up to 6 one-half credit courses) \$150.00 per credit recovery course	\$300.00 per session (up to 3 one-credit courses) \$200.00 per session (up to 6 one-half credit courses) \$150.00 per credit recovery course
Evening Credit Program Tuition - Reduced Lunch	\$150.00 per session (up to 3 one-credit courses) \$100.00 per session (up to 6 one-half credit courses) \$75.00 per credit recovery course	\$150.00 per session (up to 3 one-credit courses) \$100.00 per session (up to 6 one-half credit courses) \$75.00 per credit recovery course

Fee/Assessment	Approved 2019-20 Rate(s)	Proposed 2020-21 Rate(s)
Evening Credit Program Tuition - Free Lunch	\$75.00 per session (up to 3 one-credit courses) \$40.00 per session (up to 6 one-half credit courses) \$37.50 per credit recovery course	\$75.00 per session (up to 3 one-credit courses) \$40.00 per session (up to 6 one-half credit courses) \$37.50 per credit recovery course
Driver Education Program Fees		
Behind the Wheel (School Year)	\$210.00	\$210.00
Behind the Wheel (Summer School)	\$210.00	\$210.00
Student Transcript Fees		
Current Students - Transcript Requests	\$2.00 (only if mailed)	\$2.00 (only if mailed)
Former Students - Transcript Requests	\$5.00	\$5.00
Student Parking Fees		
General Parking Fees	\$45.00	\$45.00
ATC and Vo-Tech Parking Fee (\$10.00 discount at home school)	\$10.00	\$10.00
Parking Fines	\$25.00	\$25.00
Course Fees (Materials and Other Fees)		
Adult Learning Center - Adult Basic Education Courses		
Registration Fee - VB Residents	\$30.00	\$30.00
Tuition - Nonresidents	Day Class - \$40 per month Evening Class - \$30 per month	Day Class - \$40 per month Evening Class - \$30 per month
Placement Evaluation Fee	\$5.00 per person	\$5.00 per person
Adult Learning Center - Community Education Courses		
Tuition, texts, and materials	\$23.00 - \$2,899.00	\$23.00 - \$2,899.00
Nonresident surcharge	\$12.00 per course	\$12.00 per course
Processing fee (for transfers/withdrawals)	\$15.00	\$15.00
Adult Student Licensed Practical Nursing (LPN) Program	\$6,188	\$6,188
Adult Learning Center - English Language Acquisition Program (ELA)		
Registration Fee - VB Residents	\$50.00	\$50.00
Tuition - Nonresidents	\$100.00	\$100.00
ELA Textbooks	\$22.00 - \$64.00	\$22.00 - \$64.00

Fee/Assessment	Approved 2019-20 Rate(s)	Proposed 2020-21 Rate(s)
<i>Advanced Technology Center Courses</i>		
Engineering Technology	\$15.00	\$15.00
Digital Design	\$20.00	\$20.00
TCE Career Pathway Summer Enrichment Camps (new for FY 2016/17)	\$125.00	\$125.00
<i>Business and Information Technology Courses</i>		
Computer Courses	\$4.00-\$10.00	\$4.00-\$10.00
<i>Family & Consumer Sciences</i>		
Intro to Culinary Arts (HS)	\$15.00 - \$25.00 Year Long	\$15.00 - \$25.00 Year Long
Intro to Hospitality & Catering (HS)	\$15.00 - \$25.00 Year Long	\$15.00 - \$25.00 Year Long
Independent Living (HS)	\$10.00	\$10.00
Parenting & Child Development (HS)	\$3.00 - \$5.00	\$3.00 - \$5.00
Intro to Child Care Occupations (HS)	\$3.00 - \$5.00	\$3.00 - \$5.00
Introduction to Design I (HS)	\$20.00	\$20.00
Introduction to Design II (HS)	\$20.00	\$20.00
Teen Living 6, 7, 8 (MS)	\$12.00 - \$20.00	\$12.00 - \$20.00
<i>Substance Abuse Intervention Program (SAIP)</i>		
SAIP Drug Assessment Requirement	\$35.00 – \$65.00 (depends on student's individual insurance coverage)	\$35.00 – \$65.00 (depends on student's individual insurance coverage)
<i>Technology Education Courses</i>		
Photo Com/Graphics	\$10.00 - \$15.00	\$10.00 - \$15.00
Electronic Systems	\$10.00 - \$15.00	\$10.00 - \$15.00
Construction Production	\$10.00 - \$15.00	\$10.00 - \$15.00

Fee/Assessment	Approved 2019-20 Rate(s)	Proposed 2020-21 Rate(s)
Power & Transportation Technology	\$10.00 - \$15.00	\$10.00 - \$15.00
CAD Technical Drawing	\$5.00	\$5.00
Technology Education 6, 7, 8 (MS)	\$5.00-\$15.00	\$5.00-\$15.00
Technical and Career Education Center Courses		
Practical Nursing I and II (LPN High School)	\$854.00	\$854.00
Cosmetology (tool kits)	\$260.00	\$260.00
Electronics I (lab pack fee)	\$20.00	\$20.00
Electronics II (lab pack fee)	\$30.00	\$30.00
Post-grad Program Completer Fee	\$250.00 per semester	\$250.00 per semester
Dental Assisting I & II Liability Insurance Fee	\$17.50	\$17.50
Middle and High School Summer Programs		
Summer Camps/Programs		
Beginning Summer Band & Orchestra (MS Guide Only)	\$110.00	\$110.00
Intermediate Summer Band & Orchestra (MS Guide Only)	\$110.00	\$110.00
Career Pathway Summer Enrichment Camps	\$125.00	\$125.00
Cyber Security Summer Camp (ATC)	\$125.00	\$125.00
Nonresident Student Tuition		
VBCPS Employees: Half Day Kindergarten	\$1,870	N/A
VBCPS Employees: Elementary Level (ADM eligible, no transportation)	\$3,760	\$3,760
VBCPS Employees: Secondary Level (ADM eligible, no transportation)	\$4,600	\$4,600
Other: Elementary Level (ADM eligible, no transportation)	\$4,700	\$5,200
Other: Secondary Level (ADM eligible, no transportation)	\$5,600	\$5,300
F-1 Student Tuition (Unsubscribed, Not ADM eligible)	\$13,200	\$12,400



Maintenance Services and Distribution Services Roof Top Unit

Subject: Replacements Recommendation of General Contractor **Item Number:** 7G1

Section: Action **Date:** April 28, 2020

Senior Staff: Mr. Jack Freeman, Chief Operations Officer, School Division Services

Prepared by: Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Presenter(s): Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Recommendation:

That the School Board adopt a motion authorizing the Superintendent to execute a contract with D. E. Kirby, Inc. for Facilities Services Roof Top Unit-13 and Distribution Services Roof Top Unit-14 Replacement in the amount of \$794,000.

This action item is not related to the current COVID-19 emergency response. However, this is a planned project that was originally intended for School Board approval on March 24, 2020. As a result of this emergency, this project has been delayed and is at risk of not being completed due to the long lead times associated with the equipment manufacturing/delivery process.

Background Summary:

This project has been previously deferred for two years, and these mechanical units can no longer be adequately maintained.

Project Architect:	HBA Architecture & Interior Design, Inc.
Contractor:	D. E. Kirby, Inc.
Contract Amount:	\$794,000
Construction Budget:	\$950,000
Number of Responsive Bidders:	4
Average Bid Amount:	\$901,099
High Bid:	\$979,610

Source:

School Board Policy 3-90

Budget Impact:

CIP 1-179



Point O'View Elementary School Music Room/Office HVAC

Subject: Replacement Recommendation of General Contractor **Item Number:** 7G2

Subject: Action **Date:** April 28, 2020

Senior Staff: Mr. Jack Freeman, Chief Operations Officer, School Division Services

Prepared by: Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Presenter(s): Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Recommendation:

That the School Board adopt a motion authorizing the Superintendent to execute a contract with Colonial Webb Contractors for Point O'View Music Room Office/HVAC Replacement in the amount of \$601,404.

The School Division must be ready to open for the 2020-21 school year. This action item is not related to the current COVID-19 emergency response. However, this is a planned project that was originally intended for School Board approval on March 24, 2020. As a result of this emergency, this project has been delayed and is at risk of not being completed due to the long lead times associated with the equipment manufacturing/delivery process. If this project is delayed any further, the work will not be completed prior to the beginning of the 2020/21 school year.

Background Summary:

Mechanical equipment associated with this project can no longer be adequately maintained and failure to construct this project will have a direct impact on students and staff at this facility.

Project Architect:	Dills Architects
Contractor:	Colonial Webb Contractors
Contract Amount:	\$601,404
Construction Budget:	\$650,000
Number of Responsive Bidders:	4
Average Bid Amount:	\$657,199
High Bid:	\$714,265

Source:

School Board Policy 3-90

Budget Impact:

CIP 1-179



Luxford, Shelton Park and Thalia Elementary Schools Make Up Air

Subject: Unit (MUAU) Replacements Recommendation of General Contractor **Item Number:** 7G3

Section: Action **Date:** April 28, 2020

Senior Staff: Mr. Jack Freeman, Chief Operations Officer, School Division Services

Prepared by: Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Presenter(s): Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Recommendation:

That the School Board adopt a motion authorizing the Superintendent to execute a contract with Colonial Webb Contractors for Luxford, Shelton Park and Thalia Elementary Schools Make-Up Air Unit (MUAU) Replacements in the amount of \$2,523,970.

The School Division must be ready to open for the 2020-21 school year. This action item is not related to the current COVID-19 emergency response. However, this is a planned project that was originally intended for School Board approval on March 24, 2020. As a result of this emergency, this project has been delayed and is at risk of not being completed due to the long lead times associated with the equipment manufacturing/delivery process. If this project is delayed any further, the work will not be completed prior to the beginning of the 2020/21 school year.

Background Summary:

These projects have been deferred for two years and the units are currently inoperable and in need of replacement. Failure to construct this project will have a direct impact on students and staff at these facilities.

Project Architect:	HBA Architecture & Interior Design, Inc.
Contractor:	Colonial Webb Contractors
Contract Amount:	\$2,523,970
Construction Budget:	\$2,750,000
Number of Responsive Bidders:	4
Average Bid Amount:	\$2,779,953
High Bid:	\$2,959,700

Source:

School Board Policy 3-90

Budget Impact:

CIP 1-179



Glenwood Elementary School Kitchen HVAC Improvement

Subject: Recommendation of General Contractor **Item Number:** 7G4

Section: Action **Date:** April 28, 2020

Senior Staff: Mr. Jack Freeman, Chief Operations Officer, School Division Services

Prepared by: Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Presenter(s): Mr. Anthony L. Arnold, P.E., Executive Director, Facilities Services

Recommendation:

That the School Board adopt a motion authorizing the Superintendent to execute a contract with TST d/b/a Tidewater Development Services Corporation for Glenwood Elementary School Kitchen HVAC Improvement in the amount of \$267,630.

The School Division must be ready to open for the 2020-21 school year. This action item is not related to the current COVID-19 emergency response. However, this is a planned project that was originally intended for School Board approval on March 24, 2020. As a result of this emergency, this project has been delayed and is at risk of not being completed due to the long lead times associated with the equipment manufacturing/delivery process. If this project is delayed any further, the work will not be completed prior to the beginning of the 2020/21 school year.

Background Summary:

This project will provide an updated mechanical system in the kitchen which will include air conditioning for the kitchen staff.

Project Architect:	HBA Architecture & Interior Design, Inc.
Contractor:	TST d/b/a Tidewater Development Services Corporation
Contract Amount:	\$267,630
Construction Budget:	\$350,000
Number of Responsive Bidders:	1
Average Bid Amount:	\$267,630
High Bid:	\$267,630

Source:

School Board Policy 3-90

Budget Impact:

CIP 1-179



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Resolution Regarding the City Council Ordinance to

Subject: Suspend Meals Tax for the Months of May and June 2020 **Item Number:** 7H

Section: Action **Date:** April 28, 2020

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Farrell E. Hanzaker, Chief Financial Officer

Presenter(s): Farrell E. Hanzaker, Chief Financial Officer

Recommendation:

That the School approve this Resolution to comply with this Ordinance.

Background Summary:

The City Council approved an ordinance on April 7, 2020 titled "An Ordinance to Suspend Meals Tax for the months of MAY and JUNE, and to provide offsets for such tax suspension during the COVID-19 Pandemic. The City Council also directed the School Board to provide the Schools offsets to cover the \$1,217,901 reduced Revenue Sharing Formula revenue which is the budget impact to the Schools.

Source:

Budget Impact:

A reduction of local revenue to the Schools in this fiscal year in the amount of \$1,217,901

Resolution Regarding the City Council Ordinance To Suspend Meals Tax for the Months of May and June 2020

WHEREAS, the City Council approved an ordinance on April 7, 2020 titled "AN ORDINANCE TO SUSPEND MEALS TAX FOR THE MONTHS OF MAY AND JUNE AND TO PROVIDE OFFSETS FOR SUCH TAX SUSPENSION DURING THE COVID-19 PANDEMIC"; and

WHEREAS, the Ordinance directs the School Board to provide offsets for the amount of meals taxes that would be subject to the City and Schools Revenue Sharing Formula in the amount of \$1,217,901; and

WHEREAS, the School Board could not take action regarding this Ordinance until the School Board meeting scheduled for April 28, 2020; and

WHEREAS, the Schools Chief Financial Officer, Farrell Hanzaker, sent a memo to David Bradley, Deputy City Manager, on April 11, 2020 to advise that the offsets to cover the \$1,217,901 reduction of the local revenues to the Schools during this fiscal year will be offset in the Schools budget account code 115.50100.601530 Elementary Classroom/Elementary Teacher Unit Code; and

WHEREAS, in addition, the School Board understands that this offset amount is included in the \$23 million total projected revenue shortfall for this fiscal year.

NOW, THEREFORE, BE IT

RESOLVED: that the School Board has provided the specific budget shortfall offset information in this Resolution; and

FINALLY RESOLVED: That a copy of this Resolution be spread across the official minutes of this School Board, and the Clerk of the School Board is directed to deliver a copy of this Resolution to the Mayor, each member of the City Council, the City Manager and the City Clerk.

Adopted by the School Board of the City of Virginia Beach this 28th day of April 2020.

SEAL

Carolyn T. Rye, School Board Chair

Attest:

Dianne P. Alexander, Clerk of the Board



Subject: Policy 5-30 Graduation Requirements/Diplomas/Certificates **Item Number:** 7I

Section: Action **Date:** April 28, 2020

Senior Staff: Marc A. Bergin, Ed.D., Chief of Staff

Prepared by: Marc A. Bergin, Ed.D., Chief of Staff

Presenter(s): Marc A. Bergin, Ed.D., Chief of Staff

Recommendation:

That the School Board approve revisions to Policy 5-30 Graduation Requirements/Diplomas/Certificates regarding Locally Awarded Verified Credits (LAVCs) to establish for the 2019-20 school year, the requirements for awarding LAVCs in English, mathematics, science and history/social science shall follow emergency guidelines as established by the Virginia Board of Education. These emergency guidelines will continue to apply to any high school credit-bearing course eligible for verified credit in which a student was enrolled in spring 2020 and shall remain as part of the local school board policy for the duration of its impact on any affected student's graduation.

Background Summary:

On March 23, 2020, Governor Ralph Northam ordered that all K-12 schools close for the remainder of the 2019-2020 academic year in an effort to control the spread of COVID-19. As such, students currently enrolled in certain high school credit-bearing courses may be unable to earn the associated verified credit, if applicable. The Virginia Board of Education adopted the Emergency Guidelines: Locally Awarded Verified Credits, to provide relief to those students whose ability to earn a verified credit by passing a SOL was hindered by interrupted instruction and delayed testing as a result of the extended closure. These emergency guidelines are for students in grades 6-11 who are currently enrolled in an EOC course with an associated SOL test. Furthermore, the recommended policy revisions align with the provisions set forth by the Virginia Board of Education and ensure all affected students are afforded this opportunity.

Source:

Bylaw 1-40

Virginia Board of Education [Emergency Guidelines for Locally-Awarded Verified Credits](#) Pursuant to *Code of Virginia* § 22.1-253.13:4 – Approved on April 2, 2020.

Budget Impact:

N/A

STUDENTS

Graduation Requirements/Diplomas/Certificates

A. Graduation Requirements

The requirements for graduation from high school shall be those established by the Virginia General Assembly and Virginia Board of Education regulations as cited in the legal reference to this Policy, and those identified by the School Board.

B. Locally-Awarded Verified Credits (LAVC)

The requirements for awarding ~~local verified credits~~ LAVCs in English, mathematics, science and history/social science shall be those established by the Virginia Board of Education Guidelines for Local School Boards to Award Verified Credits ~~for the Standard Diploma to Transition Students~~. A procedure will be set forth in regulation by the Superintendent for general eligibility, specific criteria, and guidelines by subject area, general provisions, and process for levels of appeals.

~~Beginning with school year 2012-2013, c~~ Certain protected groups [students with disabilities who have Individualized Education Programs (IEPs) or 504 plans] who meet specific credit accommodations criteria are ~~eligible to apply for a local verified credit in reading, writing, and/or math not subject to the limit on the number of LAVCs.~~

For the 2019-20 school year, the requirements for awarding LAVCs in English, mathematics, science and history/social science shall follow emergency guidelines as established by the Virginia Board of Education. These emergency guidelines will continue to apply to any high school credit-bearing course eligible for verified credit in which a student was enrolled in spring 2020 and shall remain as part of the local school board policy for the duration of its impact on any affected student's graduation.

C. Certificates and Diplomas

1. Students who complete a prescribed course of study as defined by the School Board but who do not qualify for a diploma shall be awarded a Certificate of Program Completion by the School Board.
2. Students identified as having a disability who complete the requirements of their IEPs or 504 plans but have not earned the required verified credits for a standard or advanced studies diploma shall be awarded special diplomas by the School Board.
3. Students who have completed a prescribed course of study as defined by the School Board shall be awarded certificates by the School Board if they do not qualify for diplomas.

D. Standard Unit of Credit

The School Board authorizes the Superintendent to develop a regulation for awarding a standard unit of credit in lieu of 70/140 clock hours of instruction provided that such regulation meets the requirements of Virginia Board of Education Regulation 8VAC20-131-110, as amended.

Editor's Note

For implementation procedures, see School Board Regulation 5-30.3.

For certificates, and Parts A and B of the policy see School Board Regulation 5-30.1.

Legal Reference

Code of Virginia § 22.1-253.13:4, as amended. Standard 4. Student achievement and graduation requirements.

Virginia Board of Education 8VAC20-131, et seq., as amended. Regulations Establishing Standards for Accrediting Public Schools in Virginia.

Related Links

School Board [Regulation 5-30.3](#)

School Board [Regulation 5-30.1](#)

Adopted by School Board: October 21, 1969

Amended by School Board: May 19, 1970


Amended by School Board: January 18, 1972

Amended by School Board: August 4, 1983

Amended by School Board: February 21, 1984
Amended by School Board: July 1, 1987
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: June 15, 1993 (Effective August 14, 1993)
Amended by School Board: October 6, 1998
Amended by School Board: July 15, 2003
Amended by School Board: April 4, 2006
Amended by School Board: August 2, 2011
Amended by School Board: March 5, 2013
Amended by School Board: September 4, 2013
Amended by School Board: August 19, 2014
Amended by School Board: September 1, 2015
Amended by School Board: February 27, 2018

Amended by the School Board: 2020

APPROVED AS TO
LEGAL SUFFICIENCY





Subject: Interim Financial Statements – February and March 2020 **Item Number:** 8

Section: Information **Date:** April 28, 2020

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Crystal M. Pate, Director of Business Services

Presenter(s): Farrell E. Hanzaker, Chief Financial Officer; Crystal M. Pate, Director of Business Services

Recommendation:

It is recommended that the School Board review the attached financial statements.

Background Summary:

Pursuant to Section 22.1-115 of the Code of Virginia, as amended, and other applicable sections, the enclosed Interim Financial Statements are presented.

- School Board document contains February 2020 and March 2020 Interim Financial Systems; below bullets relate to financial position as of the end of March 2020
- Information presented does not reflect our current financial position nor indicative of where we will be at June 30, 2020
- Expecting local revenue shortfall (City) of \$23 million
- No current updates on the impact to State revenue, believe it to be minimal
- As of March 31, 2020, overall revenue trend acceptable
- State revenue shortfall projection reduced from approx. \$836,000 to \$548,000 due to our unofficial March 31 ADM coming in higher than budget and higher than our last projection
- Federal revenues are favorable; 113% more than original budget year to date due to Impact Aid receipts coming in over budget; received final FY2019 payment approx. \$850,000 in April and will be reflected in next month's financial statements
- Other Sources of revenue are favorable; 100.9% more than original budget year to date. Includes items such as Stop Arm Program, Sale of Salvage Materials and Vehicles, Loss and Damaged Technology, etc.
- Sales Tax currently show an acceptable trend through March 2020; approx. \$3.6 million higher than last year at the same time; April is coming in approx. \$584,000 higher than April of last year
- Reminder there is a two month lag from the time sales taxes are collected to the time they are received. We expect to see decreases in May and June 2020.
- Expenditures and encumbrances currently show an acceptable trend; specific guidelines regarding immediate adjustments to procurements and purchasing have been shared with budget managers and principals in an effort to reduce spending

Source:

Section 22.1-115 of the Code of Virginia, as amended

Budget Impact:

None



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2019-2020
MARCH 2020

The financial statements include the following:

	<u>Page</u>
School Operating Fund:	
Revenues by Major Source	A1
Expenditures and Encumbrances by Category	A3
Expenditures and Encumbrances by Budget Unit within Category	A5
Revenues and Expenditures/Encumbrances Summary	B1
Balance Sheet	B2
Revenues by Account	B3
Special Revenue and Proprietary Funds:	
Athletics	B5
Cafeterias	B6
Textbooks	B7
Risk Management	B8
Communication Towers/Technology	B9
Grants	B10
Health Insurance	B13
Vending Operations	B14
Instructional Technology	B15
Equipment Replacement	B16
Capital Projects Funds Expenditures and Encumbrances	B17
Green Run Collegiate Charter School	B18

The financial statements are reported on a cash basis; however, the financial statements include encumbrances (e.g., purchase orders, construction contracts) and reflect the option-payroll (e.g., 10-month employees starting in September electing to be paid over 12-months (i.e., includes the appropriate amount of the July and August salary payments due)) on a monthly basis (September through June). This salary accrual is reflected in each appropriate salary line item within each budget unit and fund for reporting and budgetary control purposes.

School Operating Fund

The School Operating Fund makes up the general operating fund of the School Board. The general fund is used to account for all of the financial resources (except those accounted for in the below funds) that support the Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; and Technology categories.

School Operating Fund Revenues (pages B1, B3-B4)

Revenues realized this month totaled **\$74.3 million**. Revenues realized to date are **73.64%** of the current fiscal year estimate (**72.96%** of FY 2019 budget, **72.66%** of FY 2018 budget). Of the amount realized for the month, **\$42.5 million** was realized from the City, **\$6.0 million** was received in state sales tax, and **\$25.0 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. A payment of **\$415,531** in Impact Aid was received from the Federal Government.

School Operating Fund Expenditures (pages A3, B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **70.41%**. The percent of expenditures and encumbrances to the total budget expenditures and encumbrances for the same period in FY 2019 was **70.81%**, and FY 2018 was **71.08%**. Please note that **\$10,298,557** of the current year budget is funded by the prior year fund balance for encumbrances.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. A total of **\$33,370** in revenue (includes **\$27,922** in basketball receipts, **\$1,113** in gymnastics receipts, and **\$972** in wrestling receipts) was realized this month. This fund has realized **100.1%** of the estimated revenue for the current fiscal year compared to **98.7%** of FY 2019 budget. Expenditures totaled **\$389,102** for this month. This fund has incurred expenditures and encumbrances of **67.6%** of the current fiscal year budget compared to **72.0%** of FY 2019 budget. Please note that **\$123,790** of the current year budget is funded by the prior year fund balance for encumbrances.

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. A total of **\$2,914,607** in revenue (includes **\$787,203** in charges for services and **\$1,371,878** from the National School Meal Programs) was realized this month. This fund has realized **59.6%** of the estimated revenue for the current fiscal year compared to **59.4%** of FY 2019 budget. Expenditures totaled **\$3,010,910** for this month. This fund has incurred expenditures and encumbrances of **62.6%** of the current fiscal year budget compared to **55.4%** of FY 2019 budget. Please note that **\$2,596,423** of the current year budget is funded by the prior year fund balance (**\$2,490,632**) and prior year fund balance reserve for encumbrance (**\$105,791**).

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. A total of **\$341,798** in revenue (includes **\$330,298** from the Department of Education) was realized this month. This fund has realized **76.0%** of the estimated revenue for the current fiscal year compared to **76.0%** of FY 2019 budget. Expenditures totaled **\$13,935** for this month. This fund has incurred expenditures and encumbrances of **68.6%** of the budget for the current fiscal year compared to **78.8%** of FY 2019 budget. Please note that **\$724,893** of the current year budget is funded by the prior year fund balance (**\$722,803**) and prior year fund balance reserve for encumbrance (**\$2,090**).

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. The fund realized **\$29,419** in revenue (includes **\$28,722** in interest) this month. Expenses for this month totaled **\$303,515** (includes **\$172,193** in Worker's Compensation payments, **\$63,014** in Motor Vehicle Insurance premiums, and **\$26,543** in General Liability Insurance premiums).

Communication Towers/Technology Fund (page B9)

The Communication Towers/Technology Fund accounts for the rent receipts relating to the communication towers constructed on School Board property. A total of **\$79,231** in revenue was realized this month (includes **\$4,524** in cell tower rent – Cox High, **\$58,977** in cell tower rent – Ocean Lakes High, and **\$10,044** in cell tower rent – Tech Center). This fund has realized **127.0%** of the estimated revenue for the current fiscal year compared to **111.6%** of FY 2019 budget. Expenditures totaled **\$81,950** for this month. This fund has incurred expenditures and encumbrances of **48.3%** of the budget for the current fiscal year compared to **49.3%** of FY 2019 budget. Please note that **\$285,170** of the current year budget is funded by the prior year fund balance (**\$284,000**) and prior year fund balance reserve for encumbrance (**\$1,170**).

Grants Fund (pages B10-B12)

The Grants Fund accounts for certain private, Commonwealth of Virginia, and Federal grants (with matching local funds, if required). A total of **\$3,802,283** in expenditures was incurred for various grants this month.

Health Insurance Fund (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the City and School Board employees. Revenues for this month totaled **\$12,549,767** (including City and School Board (employer and employee) premium payments). Expenses for this month totaled **\$12,163,583**. This includes medical and prescription drug claim payments for City and School Board employees.

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. A total of **\$45** in revenue (interest) was realized this month. This fund has realized **65.5%** of the estimated revenue for the current fiscal year compared to **65.2%** of FY 2019. This fund has incurred expenditures and encumbrances of **99.9%** of the budget for the current fiscal year compared to **99.5%** of FY 2019 budget. Please note that **\$6,000** of the current year budget is funded by the prior year fund balance.

Instructional Technology Fund (page B15)

The Instructional Technology Fund accounts for the financing and acquisitions of instructional technology to assist in the integration of Technology into the K-12 curriculum. A total of **\$33,487** in revenue (interest) was realized this month. Please note that **\$200,000** of the current year budget is funded by the prior year fund balance.

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. A total of **\$1,962** in revenue (interest) was realized this month. Please note that **\$80,000** of the current year budget is funded by the prior year fund balance.

Capital Projects Funds (page B17)

The Capital Projects Funds accounts for the financial resources used for the construction of major capital facilities (e.g., schools). A total of **\$4,828,125** in expenditures was incurred for various school capital projects this month. This includes **\$427,472** for the John B. Dey Elementary Modernization project, **\$866,092** for Thoroughgood Elementary Replacement project, **\$1,772,779** for Princess Anne Middle Replacement project, and **\$1,510,172** for Plaza Annex/Laskin Road Addition project.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all of the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **\$3,913,938** in revenue for the current fiscal year from the School Operating Fund or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **64.0%** of the current year fiscal year budget compared to **61.2%** of FY 2019 budget. Please note that **\$8,785** of the current year budget is funded by the prior year fund balance for encumbrances.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
March 1, 2020 through March 31, 2020

5

Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	20-03-01	To cover the renewal fee for Uncharted Learning Program	FROM	Gifted Ed & Academy Programs Support Computer Software	TO	Gifted Ed & Academy Programs Computer Software	\$ 4,110
JV NUMBER	20-03-04	Additional local match required for the Adult Basic Education grant	FROM	General Adult Education Instructional Supplies	TO	General Adult Education Transfer to Other Funds	\$ 435
JV NUMBER	20-03-12	To purchase custodial equipment (i.e. buffers, scrubbers and burnishers)	FROM	Custodial Services Custodial/Cleaning Supplies	TO	Custodial Services Capital Outlay - Additional	\$ 148,719

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

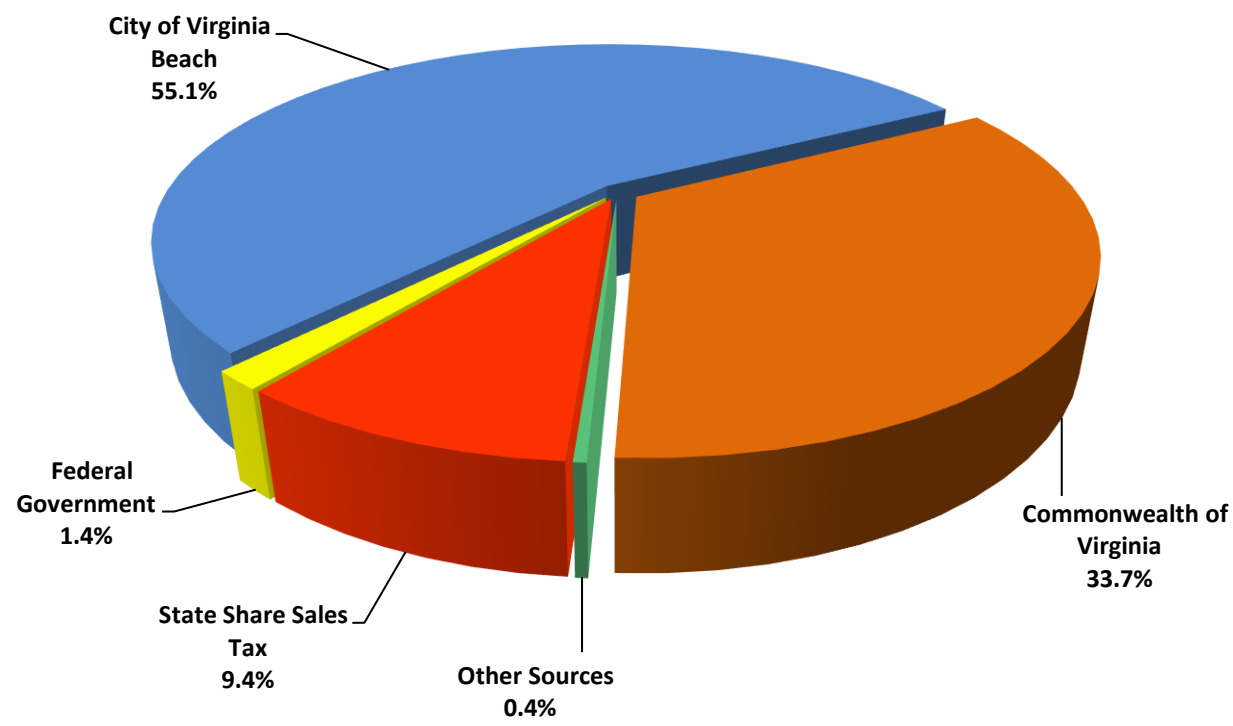
REVENUES

MARCH 2020

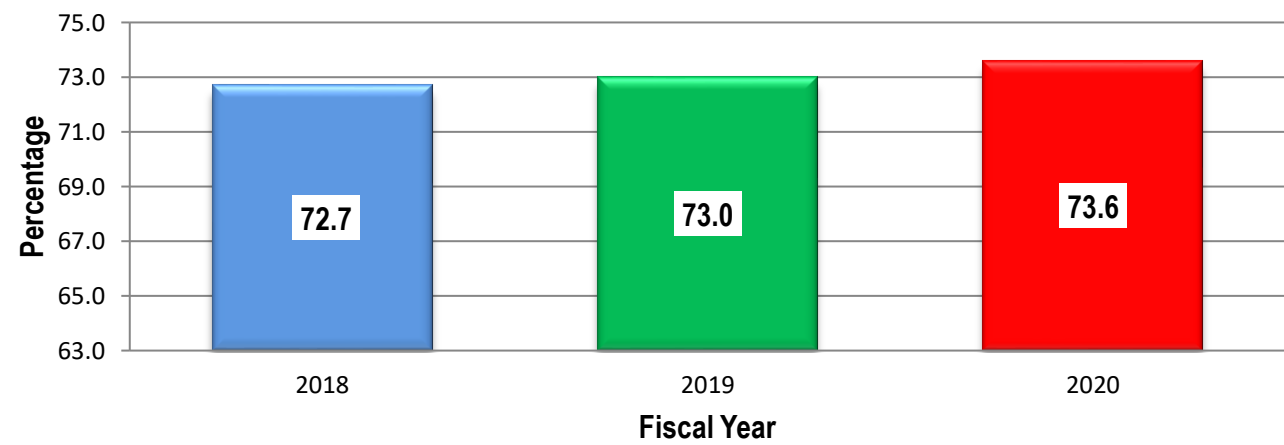
BY MAJOR SOURCE	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
COMMONWEALTH OF VIRGINIA	2020	284,825,537	<-----	199,498,950	70.04%	A
	2019	272,725,078	274,756,361	192,570,899	70.61%	
	2018	273,443,481	273,210,535	191,676,680	70.10%	
STATE SALES TAX	2020	78,981,847	<-----	54,824,169	69.41%	A
	2019	75,344,490	76,320,888	51,271,119	68.05%	
	2018	73,718,340	74,264,875	49,982,457	67.80%	
FEDERAL GOVERNMENT	2020	12,200,000	<-----	13,781,526	112.96%	F
	2019	12,200,000	15,961,332	13,228,965	108.43%	
	2018	12,200,000	12,614,392	10,381,720	85.10%	
CITY OF VIRGINIA BEACH	2020	465,444,118	<-----	350,749,902	75.36%	A
	2019	457,402,684	457,402,684	339,469,509	74.22%	
	2018	448,113,765	448,113,765	334,402,248	74.62%	
OTHER SOURCES	2020	3,032,803	<-----	3,060,217	100.90%	F
	2019	2,782,803	4,001,625	2,064,799	74.20%	
	2018	2,782,803	3,404,755	2,298,363	82.59%	
SCHOOL OPERATING FUND TOTAL	2020	844,484,305	<-----	621,914,764	73.64%	A
	2019	820,455,055	828,442,890	598,605,291	72.96%	
	2018	810,258,389	811,608,322	588,741,468	72.66%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE

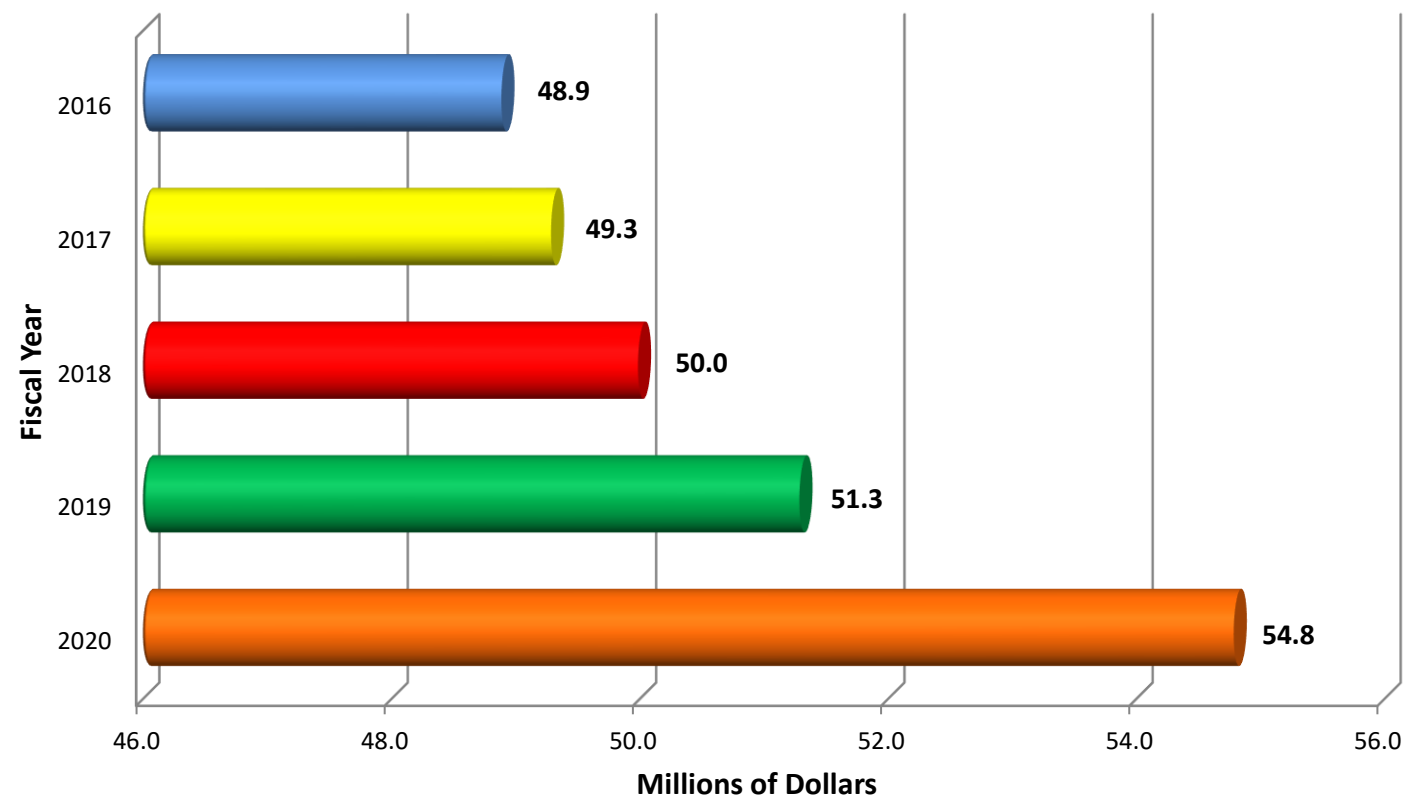
Fiscal Year 2020 Revenue Budget by Major Source



School Operating Fund Revenue
Percentage of Actual to Budget/Actual as of March 31, 2020



State Sales Tax Revenue through March 31, 2020



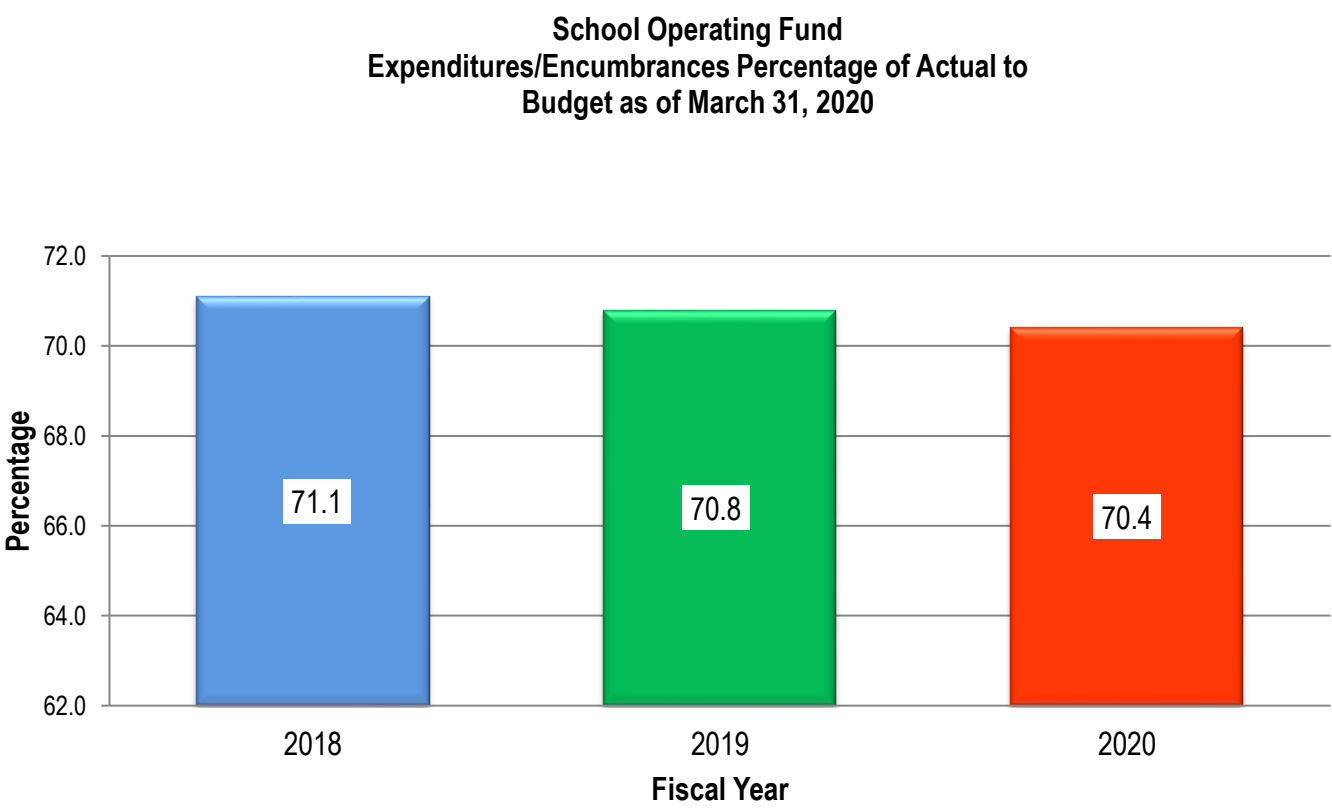
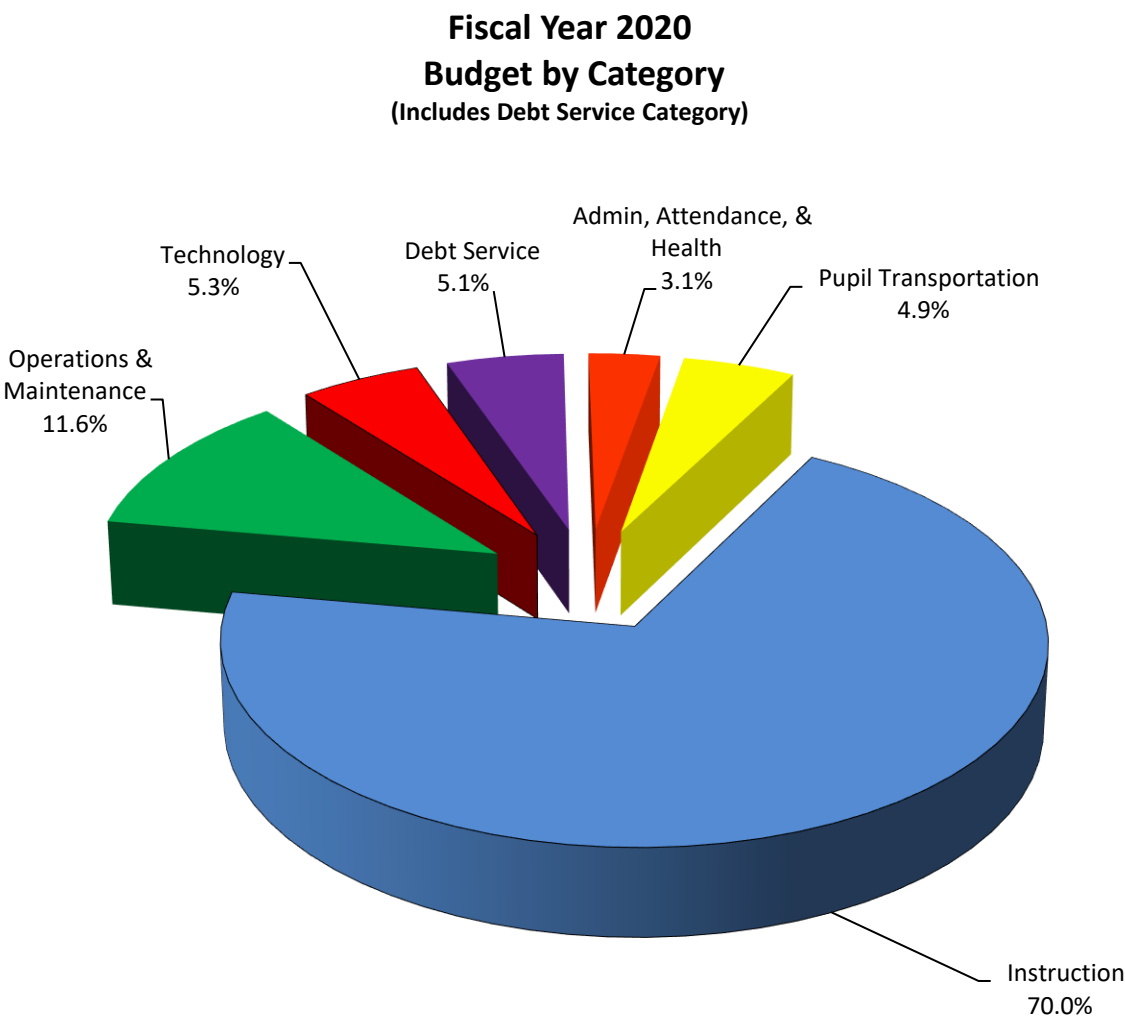
VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

EXPENDITURES/ENCUMBRANCES

MARCH 2020

BY UNIT WITHIN CATEGORY	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (1)	TREND *
INSTRUCTION	2020	597,912,217	<-----	414,421,320	69.31%	A
CATEGORY	2019	576,532,705	564,422,174	409,185,775	70.97%	
	2018	566,031,486	555,182,270	401,397,681	70.91%	
ADMINISTRATION,	2020	26,334,076	<-----	18,320,171	69.57%	A
ATTENDANCE & HEALTH	2019	27,757,408	26,446,361	19,733,236	71.09%	
CATEGORY	2018	25,140,520	23,861,911	17,529,482	69.73%	
PUPIL TRANSPORTATION	2020	42,304,821	<-----	32,056,027	75.77%	A
CATEGORY	2019	40,914,622	40,103,993	30,622,456	74.84%	
	2018	47,622,296	46,649,944	36,336,061	76.30%	
OPERATIONS AND	2020	99,468,059	<-----	70,624,813	71.00%	A
MAINTENANCE	2019	95,992,689	92,855,284	66,452,726	69.23%	
CATEGORY	2018	94,061,627	90,389,774	63,552,257	67.56%	
TECHNOLOGY	2020	45,449,807	<-----	35,950,873	79.10%	A
CATEGORY	2019	44,344,757	42,839,605	30,253,299	68.22%	
	2018	40,886,252	39,490,916	31,154,505	76.20%	
SCHOOL OPERATING FUND	2020	811,468,980	<-----	571,373,204	70.41%	A
TOTAL	2019	785,542,181	766,667,417	556,247,492	70.81%	
(EXCLUDING DEBT SERVICE)	2018	773,742,181	755,574,815	549,969,986	71.08%	
DEBT SERVICE	2020	43,313,882	<-----	37,474,358	86.52%	A
CATEGORY	2019	41,951,320	41,768,217	34,650,036	82.60%	
	2018	44,947,680	42,173,255	34,478,839	76.71%	

* F=FAVORABLE, U=UNFAVORABLE, A=ACCEPTABLE



VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

A 5

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
INSTRUCTION CATEGORY:						
ELEMENTARY CLASSROOM	163,242,748	15,358,518	111,387,997	65,628	51,789,123	68.3%
SENIOR HIGH CLASSROOM	80,373,573	7,932,000	55,388,284	21,284	24,964,005	68.9%
TECHNICAL AND CAREER EDUCATION	19,604,886	1,644,260	12,129,621	12,226	7,463,039	61.9%
GIFTED EDUCATION AND ACADEMY PROGRAMS	14,795,125	1,329,622	10,256,448	3,351	4,535,326	69.3%
SPECIAL EDUCATION	99,179,658	7,423,653	67,665,008	118,544	31,396,106	68.3%
SUMMER SCHOOL	1,644,984	(1,456)	1,287,451		357,533	78.3%
SUMMER SLIDE PROGRAM	276,002	4,352	184,382		91,620	66.8%
GENERAL ADULT EDUCATION	2,057,756	185,603	1,401,311	903	655,542	68.1%
ALTERNATIVE EDUCATION-RENAISSANCE	7,333,782	606,513	4,516,588	1,000	2,816,194	61.6%
STUDENT ACTIVITIES	8,505,911	308,862	7,363,922		1,141,989	86.6%
OFFICE OF THE PRINCIPAL-ELEMENTARY	27,085,283	2,254,603	19,549,333	7,917	7,528,033	72.2%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	12,554,252	1,053,853	8,935,418	5,040	3,613,794	71.2%
OFFICE OF THE PRINCIPAL-TECHNICAL	694,820	56,289	491,746	15	203,059	70.8%
GUIDANCE SERVICES	18,990,715	1,673,495	13,253,656	17	5,737,042	69.8%
SOCIAL WORK SERVICES	4,249,824	637,237	3,226,624	24	1,023,176	75.9%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	2,206,166	179,003	1,451,133	7,472	747,561	66.1%
TEACHING AND LEARNING SUPPORT	17,642,055	779,341	14,211,176	310,690	3,120,189	82.3%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	1,298,766	94,456	801,478	105,476	391,812	69.8%
OPPORTUNITY AND ACHIEVEMENT	88,765	2,759	35,712		53,053	40.2%
SPECIAL EDUCATION SUPPORT	3,745,574	252,301	2,623,586	1,489	1,120,499	70.1%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	2,510,801	210,717	1,769,699	18	741,084	70.5%
MEDIA SERVICES SUPPORT	13,501,210	1,260,537	9,239,931	101,855	4,159,424	69.2%
PLANNING INNOVATION AND ACCOUNTABILITY	2,341,560	139,170	1,172,904	30,116	1,138,540	51.4%
MIDDLE SCHOOL CLASSROOM	61,935,490	5,987,704	41,894,108	19,544	20,021,838	67.7%
REMEDIAL EDUCATION	8,531,423	795,566	5,932,601		2,598,822	69.5%
OFFICE OF THE PRINCIPAL-MIDDLE	11,413,160	965,720	8,401,124	3,384	3,008,652	73.6%
HOMEBOUND SERVICES	415,461	34,801	209,373		206,088	50.4%
TECHNICAL AND CAREER EDUCATION SUPPORT	990,961	83,326	728,428	982	261,551	73.6%
STUDENT LEADERSHIP	1,493,156	75,001	1,255,896		237,260	84.1%
PSYCHOLOGICAL SERVICES	5,167,532	497,490	4,017,394		1,150,138	77.7%
AUDIOLOGICAL SERVICES	507,161	42,095	390,583	1,337	115,241	77.3%
SCHOOL LEADERSHIP	2,067,200	147,050	1,420,049	32,610	614,541	70.3%
ALTERNATIVE EDUCATION	1,466,457	121,090	977,434		489,023	66.7%
TOTAL INSTRUCTION	597,912,217	52,135,531	413,570,398	850,922	183,490,897	69.3%
ADMIN., ATTENDANCE, AND HEALTH CATEGORY:						
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	1,224,244	411,587	1,010,334	36,656	177,254	85.5%
OFFICE OF THE SUPERINTENDENT	1,146,791	82,403	778,868	4,871	363,052	68.3%
BUDGET AND FINANCE	5,151,673	362,002	3,673,446	3,858	1,474,369	71.4%
HUMAN RESOURCES	5,534,752	396,931	3,810,851	45,000	1,678,901	69.7%
INTERNAL AUDIT	461,375	38,380	351,246		110,129	76.1%
PURCHASING SERVICES	1,157,897	90,985	790,838		367,059	68.3%
PROFESSIONAL GROWTH AND INNOVATION	918,320	63,812	626,477		291,843	68.2%
BENEFITS	2,516,406	206,522	1,603,790		912,616	63.7%
HEALTH SERVICES	8,222,618	759,709	5,583,936		2,638,682	67.9%
TOTAL ADMIN., ATTENDANCE, AND HEALTH	26,334,076	2,412,331	18,229,786	90,385	8,013,905	69.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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	FY 2020	MONTH'S	YR-TO-DATE	OUTSTANDING	REMAINING	PERCENT
	APPROPRIATIONS	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BALANCE	OBLIGATED
PUPIL TRANSPORTATION CATEGORY:						
MANAGEMENT	2,667,275	211,689	2,092,886	533	573,856	78.5%
VEHICLE OPERATIONS	25,256,180	3,947,107	17,373,809	2,831,802	5,050,569	80.0%
VEHICLE OPERATIONS-SPECIAL EDUCATION	6,966,179	572,974	4,746,505	123,494	2,096,180	69.9%
VEHICLE MAINTENANCE	3,800,405	292,367	2,578,141	43	1,222,221	67.8%
MONITORING SERVICES	3,614,782	316,838	2,308,814		1,305,968	63.9%
TOTAL PUPIL TRANSPORTATION	42,304,821	5,340,975	29,100,155	2,955,872	10,248,794	75.8%
OPERATIONS AND MAINTENANCE CATEGORY:						
SCHOOL DIVISION SERVICES	425,206	26,246	245,210	571	179,425	57.8%
FACILITIES AND MAINTENANCE SERVICES	51,301,800	3,402,414	33,764,139	2,688,523	14,849,138	71.1%
DISTRIBUTION SERVICES	2,024,221	169,424	1,325,996	346	697,879	65.5%
GROUNDS SERVICES	4,951,314	1,142,829	4,571,314		380,000	92.3%
CUSTODIAL SERVICES	28,521,765	2,262,667	18,436,527	850,247	9,234,991	67.6%
SAFE SCHOOLS	8,370,795	758,541	5,680,811	89,663	2,600,321	68.9%
VEHICLE SERVICES	2,801,467	65,661	1,380,636	606,223	814,608	70.9%
TELECOMMUNICATIONS	1,071,491	49,094	802,844	181,763	86,884	91.9%
TOTAL OPERATIONS AND MAINTENANCE	99,468,059	7,876,876	66,207,477	4,417,336	28,843,246	71.0%
TECHNOLOGY CATEGORY:						
ELEMENTARY CLASSROOM	2,997,875	2,984	1,696,601	925,069	376,205	87.5%
SENIOR HIGH CLASSROOM	1,634,115	4,505	467,411	903,219	263,485	83.9%
TECHNICAL AND CAREER EDUCATION	418,335	43,131	247,446	61,970	108,919	74.0%
GIFTED EDUCATION AND ACADEMY PROGRAMS	109,160	4,366	70,949	4,406	33,805	69.0%
SPECIAL EDUCATION	365,962	4,575	160,029	184,839	21,094	94.2%
SUMMER SCHOOL	10,961				10,961	
GENERAL ADULT EDUCATION	42,538	1,083	34,511		8,027	81.1%
ALTERNATIVE EDUCATION-RENAISSANCE	45,333		45,333			100.0%
STUDENT ACTIVITIES	10,271		10,078		193	98.1%
OFFICE OF THE PRINCIPAL-ELEMENTARY	10,492	2,722	20,294	912	(10,714)	202.1%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	670	(3,523)	(1,038)		1,708	-154.9%
OFFICE OF THE PRINCIPAL-TECHNICAL	511		1,831		(1,320)	358.3%
GUIDANCE SERVICES	29,607	3,129	27,222	1,278	1,107	96.3%
SOCIAL WORK SERVICES	15,886	1,164	14,837		1,049	93.4%
COMMUNICATIONS AND COMMUNITY ENGAGEMENT	277,084	965	228,624	2,370	46,090	83.4%
INSTRUCTIONAL TECHNOLOGY	15,640,021	927,972	11,309,573	19,966	4,310,482	72.4%
TEACHING AND LEARNING SUPPORT	394,809	17,654	361,555	2,925	30,329	92.3%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	33,027		25,000		8,027	75.7%
OPPORTUNITY AND ACHIEVEMENT	4,655		706		3,949	15.2%
SPECIAL EDUCATION SUPPORT	68,867	1,047	64,945	1,379	2,543	96.3%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	30,636	2,556	16,683		13,953	54.5%
MEDIA SERVICES SUPPORT	576,307	5,953	573,349	1,200	1,758	99.7%
PLANNING INNOVATION AND ACCOUNTABILITY	513,041	4,090	283,084	39,064	190,893	62.8%
MIDDLE SCHOOL CLASSROOM	1,532,022	3,533	384,708	1,104,694	42,620	97.2%
REMEDIAL EDUCATION	18,627		8,645		9,982	46.4%
OFFICE OF THE PRINCIPAL-MIDDLE	1,250	857	15,257	52	(14,059)	1224.7%
HOMEBOUND SERVICES	40,962	5,168	17,213		23,749	42.0%
TECHNICAL AND CAREER EDUCATION SUPPORT	12,411	16	11,295		1,116	91.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
TECHNOLOGY CATEGORY:						
STUDENT LEADERSHIP	2,460	152	1,227		1,233	49.9%
PSYCHOLOGICAL SERVICES	23,187	52	20,285	2,556	346	98.5%
AUDIOLOGICAL SERVICES	550		534		16	97.1%
SCHOOL LEADERSHIP	39,190	110	13,815	3,448	21,927	44.0%
ALTERNATIVE EDUCATION	172,697	371	54,075	16,775	101,847	41.0%
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	2,279	57	290		1,989	12.7%
OFFICE OF THE SUPERINTENDENT	15,475	126	8,550	250	6,675	56.9%
BUDGET AND FINANCE	250,682	567	233,816	4,440	12,426	95.0%
HUMAN RESOURCES	275,357	(50)	264,213	1,185	9,959	96.4%
INTERNAL AUDIT	2,170	11	1,832		338	84.4%
PURCHASING SERVICES	53,028	1,500	35,200	2,843	14,985	71.7%
PROFESSIONAL GROWTH AND INNOVATION	154,788	276	133,094		21,694	86.0%
OFFICE OF TECHNOLOGY	962,849	131,110	727,614		235,235	75.6%
BENEFITS	59,221	2,591	35,841	2,886	20,494	65.4%
HEALTH SERVICES	839				839	
MANAGEMENT	21,514	114	16,537		4,977	76.9%
VEHICLE OPERATIONS	581,811		546,751	35,056	4	99.9%
VEHICLE OPERATIONS-SPED	166,315		166,315			100.0%
VEHICLE MAINTENANCE	29,645	838	13,745		15,900	46.4%
SCHOOL DIVISION SERVICES	10,224	5	8,961		1,263	87.6%
FACILITIES AND MAINTENANCE SERVICES	1,302,738	915	778,362	333,707	190,669	85.4%
DISTRIBUTION SERVICES	54,007	77	47,785		6,222	88.5%
CUSTODIAL SERVICES	10,278	65	8,397	1,484	397	96.1%
SAFE SCHOOLS	853,039	178	752,580	112,075	(11,616)	101.4%
VEHICLE SERVICES	113,906		111,456		2,450	97.8%
TELECOMMUNICATIONS	10,420	69	8,042		2,378	77.2%
TECHNOLOGY MAINTENANCE	15,445,703	732,477	11,078,031	1,017,336	3,350,336	78.3%
TOTAL TECHNOLOGY	<u>45,449,807</u>	<u>1,905,558</u>	<u>31,163,489</u>	<u>4,787,384</u>	<u>9,498,934</u>	<u>79.1%</u>
 TOTAL SCHOOL OPERATING FUND (EXCLUDING DEBT SERVICE)	 <u>811,468,980</u>	 <u>69,671,271</u>	 <u>558,271,305</u>	 <u>13,101,899</u>	 <u>240,095,776</u>	 <u>70.4%</u>
 DEBT SERVICE CATEGORY:	 <u>43,313,882</u>	 <u>5,554,506</u>	 <u>37,474,358</u>	 <u></u>	 <u>5,839,524</u>	 <u>86.5%</u>

Virginia Beach City Public Schools
Interim Financial Statements

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School Operating Fund Summary

For the period July 1, 2019 through March 31, 2020

Revenues :

	Budget	% of Total	Actual	Unrealized	Percent Realized
Source:					
Commonwealth of Virginia	284,825,537	33.73%	199,498,950	(85,326,587)	70.04%
State Share Sales Tax	78,981,847	9.35%	54,824,169	(24,157,678)	69.41%
Federal Government	12,200,000	1.44%	13,781,526	1,581,526	112.96%
City of Virginia Beach	465,444,118	55.12%	350,749,902	(114,694,216)	75.36%
Other Sources	3,032,803	0.36%	3,060,217	27,414	100.90%
Total Revenues	844,484,305	100.0%	621,914,764	(222,569,541)	73.64%
Prior Year Local Contribution*	10,298,557				
	<u>854,782,862</u>				

Expenditures/Encumbrances:

	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Category:					
Instruction	597,912,217	69.95%	414,421,320	183,490,897	69.31%
Administration, Attendance and Health	26,334,076	3.08%	18,320,171	8,013,905	69.57%
Pupil Transportation	42,304,821	4.95%	32,056,027	10,248,794	75.77%
Operations and Maintenance	99,468,059	11.64%	70,624,813	28,843,246	71.00%
Technology	45,449,807	5.31%	35,950,873	9,498,934	79.10%
Debt Service	43,313,882	5.07%	37,474,358	5,839,524	86.52%
Total Expenditures/Encumbrances	854,782,862	100.00%	608,847,562	245,935,300	71.23%

*Fiscal year 2018-2019 encumbrances brought
forward into the current year

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL OPERATING FUND
BALANCE SHEET
JULY 1, 2019 THROUGH MARCH 31, 2020

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ASSETS:

LIABILITIES:

CASH	1,071,780	VOUCHERS PAYABLE	49,186
DUE FROM GENERAL FUND	79,415,082	ACCOUNTS PAYABLE	2,300
DUE FROM COMMONWEALTH OF VA	1,937,267	ACCOUNTS PAYABLE - SCHOOLS	90,763
PREPAID ITEM	31,047	SALARIES PAYABLE-OPTIONS	36,439,847
		FICA PAYABLE-OPTIONS	2,773,743
		WIRES PAYABLE	5,554,507
		ACH PAYABLES	426,055
		TOTAL LIABILITIES	<u>45,336,401</u>
		FUND EQUITY:	
		FUND BALANCE	651,117
		ESTIMATED REVENUE	(844,484,305)
		APPROPRIATIONS	854,782,862
		ENCUMBRANCES	13,101,899
		RESERVE FOR ENCUMBRANCES	(13,101,899)
		EXPENDITURES	(595,745,663)
		REVENUES	<u>621,914,764</u>
		TOTAL FUND EQUITY	<u>37,118,775</u>
TOTAL ASSETS	<u>82,455,176</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>82,455,176</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REIMB-SOCIAL SECURITY	10,635,633	879,133	7,912,196	(2,723,437)	74.4%
REIMB-RETIREMENT	23,414,266	1,935,404	17,418,639	(5,995,627)	74.4%
REIMB-LIFE INSURANCE	714,334	59,046	531,416	(182,918)	74.4%
BASIC SCHOOL AID	177,592,419	14,647,944	131,831,500	(45,760,919)	74.2%
SP ED-SOQ	18,731,413	1,548,323	13,934,911	(4,796,502)	74.4%
VOCATIONAL FUNDS-SOQ	1,904,889	157,457	1,417,110	(487,779)	74.4%
FOSTER HOME CHILDREN-REGULAR	420,617			(420,617)	
SUMMER SCHOOLS-REMEDIATION	270,315	13,974	168,527	(101,788)	62.3%
GIFTED & TALENTED AID-SOQ	1,984,260	164,017	1,476,156	(508,104)	74.4%
REMEDIATION ED-SOQ	4,603,483	380,520	3,424,681	(1,178,802)	74.4%
SP ED-HOME BOUND	116,073	26,009	39,014	(77,059)	33.6%
SP ED-REGIONAL PROG PAYMENT	9,228,646			(9,228,646)	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	319,681			(319,681)	
ENGLISH AS A SECOND LANG PAYMENTS	1,017,426	84,786	763,070	(254,356)	75.0%
AT-RISK INITIATIVE	3,786,117	705,583	3,798,187	12,070	100.3%
CLASS SIZE INITIATIVE	5,029,898	921,289	2,303,222	(2,726,676)	45.8%
SALARY SUPPLEMENT	10,592,101	875,564	7,880,077	(2,712,024)	74.4%
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	14,463,966	2,640,098	6,600,244	(7,863,722)	45.6%
TOTAL FROM COMMONWEALTH OF VIRGINIA	284,825,537	25,039,147	199,498,950	(85,326,587)	70.0%
STATE SHARE SALES TAX	78,981,847	6,013,485	54,824,169	(24,157,678)	69.4%
TOTAL FROM STATE SHARE SALES TAX	78,981,847	6,013,485	54,824,169	(24,157,678)	69.4%
PUBLIC LAW 874	8,935,191	415,531	7,964,276	(970,915)	89.1
DEPT OF THE NAVY-NJROTC	100,000		145,940	45,940	145.9
OTHER FEDERAL FUNDS		15	220	220	
DEPARTMENT OF DEFENSE	1,500,000		2,018,064	518,064	134.5
IMPACT AID-SPED			884,068	884,068	
DEPARTMENT OF DEFENSE-SPECIAL ED			2,008,898	2,008,898	
MEDICAID REIMBURSEMENT	1,664,809	81,810	683,640	(981,169)	41.1
MEDICAID REIMBURSEMENT-TRANSPORTATION			76,420	76,420	
TOTAL FROM FEDERAL GOVERNMENT	12,200,000	497,356	13,781,526	1,581,526	113.0

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	458,908,580	42,061,374	345,664,364	(113,244,216)	75.3%
TRANSFER FROM SCHOOL RESERVE FUND	5,800,000	483,333	4,350,000	(1,450,000)	75.0%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538		735,538		100.0%
TOTAL TRANSFERS	<u>465,444,118</u>	<u>42,544,707</u>	<u>350,749,902</u>	<u>(114,694,216)</u>	75.4%
SALE OF SCHOOL VEHICLES	15,000	1,925	52,852	37,852	352.3%
RENT OF FACILITIES	450,000	8,962	134,053	(315,947)	29.8%
SECEP-RENT OF FACILITIES			82,500	82,500	
TUITION-REGULAR DAY	100,000	14,867	98,256	(1,744)	98.3%
TUITION-GEN ADULT ED	142,839			(142,839)	
TUITION-SUMMER SCHOOL	700,000		564,157	(135,843)	80.6%
TUITION-VOCATIONAL ADULT ED	169,750			(169,750)	
TUITION-DRIVERS ED	322,125		87,460	(234,665)	27.2%
COLLEGE NIGHT FEES			12,000	12,000	
TUITION-LPN PROGRAM	25,575		1,899	(23,676)	7.4%
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		6	1,257	1,257	
DONATION			66	66	
MISCELLANEOUS REVENUE	224,703	6,285	130,041	(94,662)	57.9%
STOP ARM ENFORCEMENT PROGRAM	250,000	66,215	573,283	323,283	229.3%
SALE OF SALVAGE MATERIALS	12,000	4,646	655,770	643,770	5464.8%
REIMB-SYSTEM REPAIRS		15,375	55,695	55,695	
INDIRECT COST-GRANTS	600,000	64,893	468,611	(131,389)	78.1%
LOST & STOLEN-TECHNOLOGY			2,964	2,964	
LOST & DAMAGED-TECHNOLOGY		1,764	24,272	24,272	
LOST & DAMAGED-CALCULATORS			1,765	1,765	
LOST & DAMAGED-HEARTRATE MONITORS			1,191	1,191	
PREMIUM ON BONDS			112,125	112,125	
TOTAL FROM OTHER SOURCES	<u>3,032,803</u>	<u>184,938</u>	<u>3,060,217</u>	<u>27,414</u>	100.9%
TOTAL SCHOOL OPERATING FUND	<u>844,484,305</u>	<u>74,279,633</u>	<u>621,914,764</u>	<u>(222,569,541)</u>	73.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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ASSETS:		LIABILITIES:	
CASH	1,779,529	VOUCHERS PAYABLE	3,674
		TOTAL LIABILITIES	<u>3,674</u>
		FUND EQUITY:	
		FUND BALANCE	
		ESTIMATED REVENUE	(5,227,274)
		APPROPRIATIONS	5,351,064
		ENCUMBRANCES	40,175
		RESERVE FOR ENCUMBRANCES	(40,175)
		EXPENDITURES	(3,579,270)
		REVENUES	<u>5,231,335</u>
		TOTAL FUND EQUITY	<u>1,775,855</u>
TOTAL ASSETS	<u>1,779,529</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>1,779,529</u>

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	5,000	3,330	53,670	48,670	1073.4%	813.5%
BASKETBALL	120,000	27,922	117,972	(2,028)	98.3%	88.5%
FOOTBALL	250,000		230,129	(19,871)	92.1%	67.9%
GYMNASTICS	4,000	1,113	6,009	2,009	150.2%	133.7%
WRESTLING	13,000	972	14,254	1,254	109.6%	104.9%
SOCCER	42,000			(42,000)		
MIDDLE SCHOOL	65,000		62,951	(2,049)	96.8%	108.2%
TRANSFER FROM SCHOOL OPERATING	4,723,274		4,723,274		100.0%	100.0%
OTHER INCOME	5,000	33	23,076	18,076	461.5%	639.5%
TOTAL REVENUES	<u>5,227,274</u>	<u>33,370</u>	<u>5,231,335</u>	<u>4,061</u>	100.1%	98.7%
PYFB-ENCUMBRANCES	<u>123,790</u>					
TOTAL REVENUES AND PYFB	<u>5,351,064</u>					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	2,554,767	231,465	1,836,151		718,616	71.9%	71.2%
FICA BENEFITS	195,437	17,702	140,498		54,939	71.9%	71.1%
PURCHASED SERVICES	1,282,029	116,914	755,020		527,009	58.9%	60.8%
VA HIGH SCHOOL LEAGUE DUES	51,250	286	20,909		30,341	40.8%	39.5%
ATHLETIC INSURANCE	190,000		179,748		10,252	94.6%	109.0%
OTHER CHARGES			803		(803)		
MATERIALS AND SUPPLIES	780,748	22,735	528,183	38,528	214,037	72.6%	85.1%
CAPITAL OUTLAY	290,156		112,705		177,451	38.8%	40.3%
LAND, STRUCTURES AND IMPROVEMENTS	6,677		5,253	1,647	(223)	103.3%	103.1%
TOTAL	<u>5,351,064</u>	<u>389,102</u>	<u>3,579,270</u>	<u>40,175</u>	<u>1,731,619</u>	67.6%	72.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

B 6

ASSETS:		LIABILITIES:	
CASH	13,338,253	VOUCHERS PAYABLE	40,120
CASH WITH CAFETERIAS	5,000	SALARIES PAYABLE-OPTIONS	714,070
FOOD INVENTORY	233,974	FICA PAYABLE-OPTIONS	54,624
FOOD-USDA INVENTORY	157,242	UNEARNED REVENUE	474,466
SUPPLIES INVENTORY	118,283	TOTAL LIABILITIES	<u>1,283,280</u>
PREPAID ITEM	3,581		
		FUND EQUITY:	
		FUND BALANCE	11,018,184
		ESTIMATED REVENUE	(33,063,472)
		APPROPRIATIONS	35,659,895
		ENCUMBRANCES	1,559,225
		RESERVE FOR ENCUMBRANCES	(1,559,225)
		EXPENDITURES	(20,752,148)
		REVENUES	<u>19,710,594</u>
		TOTAL FUND EQUITY	<u>12,573,053</u>
TOTAL ASSETS	<u><u>13,856,333</u></u>	TOTAL LIABILITIES AND FUND EQUITY	<u><u>13,856,333</u></u>

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	75,000	22,280	208,829	133,829	278.4%	304.1%
CHARGES FOR SERVICES	11,217,029	787,203	7,196,712	(4,020,317)	64.2%	64.3%
USDA REBATES	600,000	43,773	351,455	(248,545)	58.6%	25.7%
MISCELLANEOUS REVENUE		8,270	8,270	8,270		
TOTAL LOCAL REVENUE	<u>11,892,029</u>	<u>861,526</u>	<u>7,765,266</u>	<u>(4,126,763)</u>	65.3%	63.2%
SCHOOL MEAL PAYMENTS	500,000	69,508	458,440	(41,560)	91.7%	92.6%
SCHOOL BREAKFAST INITIATIVE		6,351	29,375	29,375		
TOTAL REVENUE FROM COMMONWEALTH	<u>500,000</u>	<u>75,859</u>	<u>487,815</u>	<u>(12,185)</u>	97.6%	97.5%
SCHOOL BREAKFAST PROGRAM		547,236	3,180,636	3,180,636		
NATIONAL SCHOOL MEAL PROGRAM	18,241,572	1,371,878	7,852,717	(10,388,855)	43.0%	60.1%
USDA COMMODITIES	1,929,871			(1,929,871)		
SUMMER FEED PROGRAM	150,000		139,619	(10,381)	93.1%	
CHILD AND ADULT CARE FOOD PROGRAM	350,000	58,108	283,841	(66,159)	81.1%	
OTHER FEDERAL FUNDS			700	700		
TOTAL REVENUE FROM FEDERAL GOV'T	<u>20,671,443</u>	<u>1,977,222</u>	<u>11,457,513</u>	<u>(9,213,930)</u>	55.4%	56.1%
TOTAL REVENUES	<u>33,063,472</u>	<u>2,914,607</u>	<u>19,710,594</u>	<u>(13,352,878)</u>	59.6%	59.4%
PRIOR YEAR FUND BALANCE (PYFB)	2,490,632					
PYFB-ENCUMBRANCES	<u>105,791</u>					
TOTAL REVENUES AND PYFB	<u><u>35,659,895</u></u>					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	12,143,480	1,000,293	7,117,437		5,026,043	58.6%	60.0%
FRINGE BENEFITS	5,331,963	377,147	2,622,284		2,709,679	49.2%	55.0%
PURCHASED SERVICES	443,008	58,092	431,015	238,444	(226,451)	151.1%	65.9%
OTHER CHARGES	44,782		39,479		5,303	88.2%	49.1%
MATERIALS AND SUPPLIES	16,309,245	1,575,378	10,033,338	33,919	6,241,988	61.7%	53.5%
CAPITAL OUTLAY	1,387,417		508,595	1,286,862	(408,040)	129.4%	40.1%
TOTAL	<u><u>35,659,895</u></u>	<u><u>3,010,910</u></u>	<u><u>20,752,148</u></u>	<u><u>1,559,225</u></u>	<u><u>13,348,522</u></u>	62.6%	55.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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ASSETS:		LIABILITIES:	
CASH	6,829,538	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE	6,304,714
		ESTIMATED REVENUE	(4,052,385)
		APPROPRIATIONS	4,777,278
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENDITURES	(3,278,075)
		REVENUES	3,078,006
		TOTAL FUND EQUITY	6,829,538
TOTAL ASSETS	6,829,538	TOTAL LIABILITIES AND FUND EQUITY	6,829,538

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	29,483	11,500	102,535	73,052	347.8%	249.6%
PURCHASES			52	52		
LOST AND DAMAGED	27,000		1,144	(25,856)	4.2%	79.7%
MISCELLANEOUS			1,592	1,592		
TOTAL LOCAL REVENUE	56,483	11,500	105,323	48,840	186.5%	171.4%
DEPT OF EDUCATION	3,995,902	330,298	2,972,683	(1,023,219)	74.4%	74.6%
TOTAL REVENUE-COMMONWEALTH	3,995,902	330,298	2,972,683	(1,023,219)	74.4%	74.6%
TOTAL REVENUES	4,052,385	341,798	3,078,006	(974,379)	76.0%	76.0%
PRIOR YEAR FUND BALANCE (PYFB)	722,803					
PYFB-ENCUMBRANCES	2,090					
TOTAL REVENUES AND PYFB	4,777,278					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	93,977	7,831	70,583		23,394	75.1%	80.9%
FRINGE BENEFITS	30,110	3,658	29,047		1,063	96.5%	94.1%
MATERIALS AND SUPPLIES	4,653,191	2,446	3,178,445		1,474,746	68.3%	83.0%
TOTAL	4,777,278	13,935	3,278,075		1,499,203	68.6%	78.8%

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ASSETS:		LIABILITIES:	
CASH	16,512,814	EST CLAIMS/JUDGMENTS PAYABLE	8,597,000
PREPAID ITEM	218,157	TOTAL LIABILITIES	8,597,000
		FUND EQUITY:	
		RETAINED EARNINGS	6,822,824
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENSES	(5,830,144)
		REVENUES	7,141,291
		TOTAL FUND EQUITY	8,133,971
TOTAL ASSETS	16,730,971	TOTAL LIABILITIES AND FUND EQUITY	16,730,971

	MONTH'S REALIZED	YR-TO-DATE REALIZED
REVENUES:		
INTEREST ON BANK DEPOSITS	28,722	294,997
RISK MANAGEMENT CHARGES		6,805,724
INSURANCE PROCEEDS		35,569
MISCELLANEOUS REVENUE	697	5,001
TOTAL REVENUES	29,419	7,141,291

	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
EXPENSES:			
PERSONNEL SERVICES	26,350	238,063	
FRINGE BENEFITS	9,269	77,473	
OTHER PURCHASED SERVICES	3,786	195,310	
FIRE AND PROPERTY INSURANCE		2,041,913	
MOTOR VEHICLE INSURANCE	63,014	1,106,964	
WORKER'S COMPENSATION	172,193	1,891,120	
SURETY BONDS		200	
GENERAL LIABILITY INSURANCE	26,543	260,053	
MISCELLANEOUS	40	2,603	
MATERIALS AND SUPPLIES	2,320	16,445	
TOTAL	303,515	5,830,144	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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ASSETS:		LIABILITIES:	
CASH	3,294,493	DEPOSITS PAYABLE	75,000
		TOTAL LIABILITIES	75,000
		FUND EQUITY:	
		FUND BALANCE	2,433,487
		ESTIMATED REVENUE	(516,000)
		APPROPRIATIONS	801,170
		ENCUMBRANCES	232,376
		RESERVE FOR ENCUMBRANCES	(232,376)
		EXPENDITURES	(154,568)
		REVENUES	655,404
		TOTAL FUND EQUITY	3,219,493
TOTAL ASSETS	3,294,493	TOTAL LIABILITIES AND FUND EQUITY	3,294,493

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS	16,000	5,686	51,078	35,078	319.2%	395.7%
RENT-WIRELESS COMMUNICATION	500,000			(500,000)		
TOWER RENT-BAYSIDE HIGH			27,500	27,500		
TOWER RENT-COX HIGH		4,524	143,000	143,000		
TOWER RENT-FIRST COLONIAL HIGH			32,958	32,958		
TOWER RENT-LANDSTOWN HIGH			34,073	34,073		
TOWER RENT-OCEAN LAKES HIGH		58,977	113,403	113,403		
TOWER RENT-SALEM HIGH			110,694	110,694		
TOWER RENT-TALLWOOD HIGH			46,738	46,738		
TOWER RENT-TECH CENTER		10,044	90,775	90,775		
TOWER RENT-WOODSTOCK ELEMENTARY			5,185	5,185		
TOTAL REVENUES	516,000	79,231	655,404	139,404	127.0%	111.6%
PRIOR YEAR FUND BALANCE (PYFB)	284,000					
PYFB-ENCUMBRANCES	1,170					
TOTAL REVENUES AND PYFB	801,170					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
PURCHASED SERVICES			178	3,830	(4,008)		
MATERIALS AND SUPPLIES	801,170	81,950	154,390	228,546	418,234	47.8%	48.9%
TOTAL	801,170	81,950	154,568	232,376	414,226	48.3%	49.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL GRANTS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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Revenues :

	FY 2020 Estimated	Month's Realized	Yr-To-Date Realized	Unrealized Revenues	Percent Realized
Source:					
Commonwealth of Virginia	15,508,651	1,094,453	5,255,298	(10,253,353)	33.89%
Federal Government	43,770,770	75,193	6,984,512	(36,786,258)	15.96%
Other Sources	1,109,644	10,931	165,358	(944,286)	14.90%
Transfers from School Operating Fund	5,573,110		5,571,352	(1,758)	99.97%
Total Revenues	65,962,175	1,180,577	17,976,520	(47,985,655)	27.25%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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	<u>FY 2020</u> <u>APPROPRIATIONS</u>	<u>MONTH'S</u> <u>EXPENDITURES</u>	<u>YR-TO-DATE</u> <u>EXPENDITURES</u>	<u>OUTSTANDING</u> <u>ENCUMBRANCES</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>PERCENT</u> <u>OBLIGATED</u>
ADULT BASIC EDUCATION FY19	10,810	10,810	10,810			100.0%
ADULT BASIC EDUCATION FY20	314,094	18,462	230,249		83,845	73.3%
ALGEBRA READINESS FY19	505,159	38,996	499,923	1,005	4,231	99.2%
ALGEBRA READINESS INITIATIVE FY20	1,040,915	63,650	157,260	229,493	654,162	37.2%
ASIA SOCIETY CONFUCIUS CLASSROOMS NETWORK FY13	991				991	
ASSESSMENT FOR LEARNING PROJECT FY16	13,042				13,042	
CAREER & TECHNICAL EDUCATION STATE EQUIP FY20	78,673		70,015		8,658	89.0%
CAREER SWITCHER PROGRAM MENTOR REIMBURSE FY19	450				450	
CAREER SWITCHER PROGRAM MENTOR REIMBURSE FY20	11,000				11,000	
CARL PERKINS FY19	82,788		82,788			100.0%
CARL PERKINS FY20	938,704	83,398	480,213	26,303	432,188	54.0%
CHAMPIONS TOGETHER - IDEA FY19	4,000		4,000			100.0%
COPS SCHOOL VIOLENCE PREVENTION FY19	515,000		142,600	372,400		100.0%
CTE SPECIAL STATE EQUIPMENT ALLOCATION FY20	61,602			61,415	187	99.7%
DODEA MCASP OPERATION GRIT FY19	83,108		83,053	55		100.0%
DODEA MCASP OPERATION GRIT FY20	263,000	9,757	136,261	35,346	91,393	65.2%
DUAL ENROLLMENT TCC FY20	693,021		498,661		194,360	72.0%
EARLY CHILDHOOD ED LEADERS COMMUNITIES OF LEARNING FY19	1,000		1,000			100.0%
EARLY READING INTERVENTION FY19	1,061,025	8,729	670,010	47,400	343,615	67.6%
EARLY READING INTERVENTION FY20	1,901,940	161,357	548,134		1,353,806	28.8%
GENERAL ADULT EDUCATION (GAE) FY20	30,993	806	30,993			100.0%
GREEN RUN COLLEGIATE CHARTER SCHOOL SUPPORT FY20	12,500	764	764		11,736	6.1%
GREEN RUN COLLEGIATE CHARTER SCHOOL SUPPORT FY19	10,868		10,798		70	99.4%
HAMPTON ROADS COMM FOUNDATION (PIANO) FY20	30,000			30,000		100.0%
HAMPTON ROADS WORKFORCE COUNCIL - ALC FY20	141,136	5,416	71,946		69,190	51.0%
HAMPTON ROADS WORKFORCE COUNCIL - STEM (OSY) FY20	141,136	6,536	58,059		83,077	41.1%
HAMPTON ROADS WORKFORCE COUNCIL STEM (ISY) FY20	117,618	4,627	23,521		94,097	20.0%
IDEA CO-TEACHING INITIATIVE THREE OAKS FY20	3,750		3,750			100.0%
INDUSTRY CERTIFICATIONS EXAMINATIONS FY20	95,139	61,885	95,139			100.0%
INDUSTRY CERTIFICATIONS EXAMS STEM-H FY20	25,973		25,973			100.0%
ISAEP FY20	67,092	5,756	28,229		38,863	42.1%
JAIL EDUCATION PROGRAM APR 2019-MAR 2020	137,991	16,761	122,005		15,986	88.4%
JAIL EDUCATION PROGRAM FY20	184,656				184,656	
JUVENILE DETENTION CENTER APR 2019-MAR 2020	865,763	108,202	840,824	1,497	23,442	97.3%
JUVENILE DETENTION HOME FY20	619,454				619,454	
MCKINNEY HOMELESS FY19	46,365		46,365			100.0%
MCKINNEY VENTO HOMELESS FY20	73,000	4,398	25,811		47,189	35.4%
MIDDLE SCHOOL TEACHER CORPS FY20	5,000		2,500		2,500	50.0%
NATIONAL BOARD TEACHERS STIPENDS FY20	390,000		390,000			100.0%
NETWORK IMPROVEMENT COMMUNITY (NIC)	2,500				2,500	
NEW TEACHER MENTOR FY20	34,768				34,768	
NMSI FY20	641,964	2,493	6,296		635,668	1.0%
NNSY SUMMER 2019 STEM CAMP	7,990		7,990			100.0%
ODU RESERARCH FOUNDATION CYBERSECURITY INTERNSHIP FY19	1,500	300	1,500			100.0%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORTS FY19	13,979		13,979			100.0%
PRESCHOOL INCENTIVE - IDEA FY20	513,052	39,319	125,274		387,778	24.4%
PRESCHOOL INCENTIVE- IDEA FY19	196,947		196,947			100.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

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	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PROJECT GRADUATION FY18	5,161		230		4,931	4.5%
PROJECT GRADUATION FY19	37,500	395	507		36,993	1.4%
PROJECT GRADUATION FY20	37,500				37,500	
PROJECT HOPE - CITY WIDE SCA FY14	2,454				2,454	
RACE TO GED FY20	66,168	2,069	63,915		2,253	96.6%
RESERVE FOR CONTINGENCY	4,622,004				4,622,004	
SCHOOL SECURITY EQUIPMENT GRANT FY19	1,739			1,730	9	99.5%
SCHOOL SECURITY EQUIPMENT GRANT FY20	180,246			175,933	4,313	97.6%
SCHOOL SECURITY OFFICER GRANT PROGRAM FY19	525		525			100.0%
START ON SUCCESS (SOS) FY20	12,500	1,479	1,479		11,021	11.8%
STARTALK FY19	70,578	1,785	67,555		3,023	95.7%
STARTALK FY20	89,807				89,807	
STEM COMPETITION TEAM INITIATIVE FY20	10,000				10,000	
TECHNOLOGY INITIATIVE FY18	707,058	344	705,760		1,298	99.8%
TECHNOLOGY INITIATIVE FY19	2,618,400	1,188	271,405		2,346,995	10.4%
TECHNOLOGY INITIATIVE FY20	2,618,400				2,618,400	
TITLE I PART A FY18	3,645		3,645			100.0%
TITLE I PART A FY19	2,567,647	126,303	1,546,942	482,408	538,297	79.0%
TITLE I PART A FY20	11,918,402	873,464	5,834,466	60,656	6,023,280	49.5%
TITLE I PART D SUBPART 1 FY19	27,539	2,073	26,484		1,055	96.2%
TITLE I PART D SUBPART 1 FY20	20,000				20,000	
TITLE I PART D SUBPART 2 FY18	88,010		88,010			100.0%
TITLE I PART D SUBPART 2 FY19	236,661	17,845	90,520	1,968	144,173	39.1%
TITLE I PART D SUBPART 2 FY20	168,161				168,161	
TITLE II PART A FY18	12,096		12,096			100.0%
TITLE II PART A FY19	157,055	142	134,934		22,121	85.9%
TITLE II PART A FY20	1,613,719	136,066	807,309		806,410	50.0%
TITLE III PART A LANGUAGE ACQ. FY19	77,888		77,888			100.0%
TITLE III PART A LANGUAGE ACQUISITION FY20	142,218	10,461	18,190		124,028	12.8%
TITLE IV PART A FY18	29,590		29,590			100.0%
TITLE IV PART A FY20	905,129		69,007	24,639	811,483	10.3%
TITLE IV PART B 21ST CCLC LYNNHAVEN ES FY19	12,240	(311)	4,407		7,833	36.0%
TITLE IV PELL FY20	15,100		6,096		9,004	40.4%
TITLE IV, PART A FY19	710,172	40,173	303,953	26,897	379,322	46.6%
TITLE VI-B FY19	3,277,188	9,504	2,933,902		343,286	89.5%
TITLE VI-B FY20	14,768,570	1,386,170	6,920,814		7,847,756	46.9%
VA INITIATIVE AT RISK FOUR YEAR OLD FY19	593,958		593,958			100.0%
VA INITIATIVE AT RISK FOUR YEAR OLD FY20	4,826,738	482,566	2,782,288		2,044,450	57.6%
VBEF SCHOOL+COMMUNITY SUPER GRANT FY20	18,803		18,777		26	99.9%
VPI+ FY20	569,340	55,066	373,518		195,822	65.6%
VPI+ PRESCHOOL EXPANSION GRANT FY19	78,553		78,553			100.0%
VTSS FY20	36,223	3,079	17,508		18,715	48.3%
WORKPLACE READINESS FY20	16,034		16,034			100.0%
TOTAL SCHOOL GRANTS FUND	65,962,175	3,802,283	29,643,905	1,579,145	34,739,125	47.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL BOARD/CITY HEALTH INSURANCE FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

B 13

ASSETS:		LIABILITIES:	
CASH	71,333,825	VOUCHERS PAYABLE	244,895
		ACCOUNTS PAYABLE-HSA	28,580
		UNEARNED REVENUE	4,090,204
		EST CLAIMS-JUDGMENTS PAYABLE	9,430,162
		TOTAL LIABILITIES	<u>13,793,841</u>
		FUND EQUITY:	
		RETAINED EARNINGS	45,884,829
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENSES	(101,594,684)
		REVENUES	113,249,839
		TOTAL FUND EQUITY	<u>57,539,984</u>
TOTAL ASSETS	<u>71,333,825</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>71,333,825</u>

	MONTH'S	YEAR-TO-DATE	
REVENUES:	REALIZED	REALIZED	
INTEREST ON BANK DEPOSITS	120,633	1,005,617	
EMPLOYEE PREMIUMS-CITY	1,117,375	10,335,651	
EMPLOYER PREMIUMS-CITY	3,931,712	36,419,446	
EMPLOYEE PREMIUMS-SCHOOLS	1,519,060	13,614,673	
EMPLOYER PREMIUMS-SCHOOLS	5,860,251	51,866,987	
COBRA ADMINISTRATIVE FEE-CITY	316	3,612	
COBRA ADMINISTRATIVE FEE-SCHOOLS	420	3,853	
TOTAL REVENUES	<u>12,549,767</u>	<u>113,249,839</u>	
	MONTH'S	YEAR-TO-DATE	OUTSTANDING
EXPENSES:	EXPENSES	EXPENSES	ENCUMBRANCES
SALARIES AND BENEFITS	53,563	420,432	
HEALTH CLAIMS AND OTHER EXPENSES-CITY	4,900,855	42,109,615	
HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS	7,209,165	59,064,637	
TOTAL EXPENSES	<u>12,163,583</u>	<u>101,594,684</u>	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

B 14

ASSETS:		LIABILITIES:	
CASH	25,952	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE	75,409
		ESTIMATED REVENUE	(144,000)
		APPROPRIATIONS	150,000
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENDITURES	(149,800)
		REVENUES	94,343
		TOTAL FUND EQUITY	25,952
TOTAL ASSETS	25,952	TOTAL LIABILITIES AND FUND EQUITY	25,952

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
INTEREST ON BANK DEPOSITS		45	479	479		
VENDING OPERATIONS RECEIPTS	144,000		93,864	(50,136)	65.2%	65.1%
TOTAL REVENUES	144,000	45	94,343	(49,657)	65.5%	65.2%
PRIOR YEAR FUND BALANCE (PYFB)	6,000					
TOTAL REVENUES AND PYFB	150,000					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
SCHOOL ALLOCATIONS	144,280		149,800		(5,520)	103.8%	103.3%
MATERIALS AND SUPPLIES	5,520				5,520		2.3%
PURCHASED SERVICES	200				200		
TOTAL	150,000		149,800		200	99.9%	99.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

B 15

ASSETS:		LIABILITIES:	
CASH	1,010,229	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE	513,400
		ESTIMATED REVENUE	
		APPROPRIATIONS	200,000
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENDITURES	
		REVENUES	296,829
		TOTAL FUND EQUITY	1,010,229
TOTAL ASSETS	<u>1,010,229</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>1,010,229</u>

REVENUES:	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		33,487	296,829	296,829
TOTAL REVENUES		33,487	296,829	296,829
PRIOR YEAR FUND BALANCE (PYFB)	200,000			
TOTAL REVENUES AND PYFB	<u>200,000</u>			

EXPENDITURES:	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
MATERIALS AND SUPPLIES	200,000				200,000
TOTAL	<u>200,000</u>				<u>200,000</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2019 THROUGH MARCH 31, 2020

B 16

ASSETS:		LIABILITIES:	
CASH	1,138,119	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE	1,039,396
		ESTIMATED REVENUE	
		APPROPRIATIONS	80,000
		ENCUMBRANCES	
		RESERVE FOR ENCUMBRANCES	
		EXPENDITURES	
		REVENUES	18,723
		TOTAL FUND EQUITY	1,138,119
TOTAL ASSETS	<u>1,138,119</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>1,138,119</u>

REVENUES:	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		1,962	18,723	18,723
TOTAL REVENUES		<u>1,962</u>	<u>18,723</u>	<u>18,723</u>
PRIOR YEAR FUND BALANCE (PYFB)	80,000			
TOTAL REVENUES AND PYFB	<u>80,000</u>			

EXPENDITURES:	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
CAPITAL OUTLAY	80,000				80,000
TOTAL	<u>80,000</u>				<u>80,000</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
CAPITAL PROJECTS
JULY 1, 2019 THROUGH MARCH 31, 2020

B 17

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PROJECT-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
1003 RENOV/REPLACEMT-ENERGY MGMT II	12,775,000	16,872	1,023,075	6,660,077	181,405	5,933,518	53.55%
1004 TENNIS COURT RENOVATIONS II	1,200,000	2,553	366,110	1,103,070	70,042	26,888	97.76%
1024 LYNNHAVEN MIDDLE SCHOOL EXPANSION	4,000,000					4,000,000	
1025 KEMPSVILLE HS ENTREPRENEURIAL ACADEMY	950,000		1,232	950,000			100.00%
1035 JOHN B DEY ES MODERNIZATION	27,289,241	427,472	4,109,249	25,703,813	1,439,249	146,179	99.46%
1043 THOROUGHGOOD ES REPLACEMENT	32,470,000	866,092	13,177,505	27,567,490	2,983,441	1,919,069	94.09%
1056 PRINCESS ANNE MS REPLACEMENT	77,873,759	1,772,779	16,417,808	45,717,734	26,069,736	6,086,289	92.18%
1078 SCHOOL BUS FACILITY RENOVATION/EXPANSION	21,821,574			21,821,574			100.00%
1095 COMPREHENSIVE LONG RANGE FACILITIES PLANNING UPDATE	300,000			284,602		15,398	94.87%
1099 RENOV & REPLACE-GROUNDS PHASE II	11,675,000		5,894	11,667,665	7,335		100.00%
1102 21ST CENTURY LEARNING ENVIRONMENT IMPROVEMENTS	2,100,000	1,497	84,851	2,100,000			100.00%
1103 RENOV & REPLACE-HVAC SYSTEMS PHASE II	45,367,724		23,266	45,365,842	1,882		100.00%
1104 RENOV & REPLACE-REROOFING PHASE II	35,025,639	4,291	2,373,796	33,938,247	1,087,392		100.00%
1105 RENOV & REPLACE-VARIOUS PHASE II	15,033,273		13,114	15,002,171	8,861	22,241	99.85%
1107 PRINCESS ANNE HS REPLACEMENT	4,218,000					4,218,000	
1110 ENERGY PERFORMANCE CONTRACTS PHASE II	20,000,000	4,014	130,947	11,333,922	6,497,059	2,169,019	89.15%
1178 RENOV & REPLACE-GROUND PH III	2,729,510	45,617	121,062	1,279,957	1,357,613	91,940	96.63%
1179 RENOV & REPLACE-HVAC PH III	13,121,541	18,725	2,865,287	6,213,886	5,357,920	1,549,735	88.19%
1180 RENOV & REPLACE-REROOFING PH III	6,900,000		210,273	423,685	922,655	5,553,660	19.51%
1182 RENOV & REPLACE - VARIOUS PH III	4,125,000	24,388	597,145	2,412,719	43,623	1,668,658	59.55%
1184 PLAZA ANNEX/LASKIN ROAD ADDITION	13,500,000	1,510,172	2,417,917	3,065,149	9,214,375	1,220,476	90.96%
1185 ELEMENTARY PLAYGROUND EQUIPMENT REP	834,737		334,091	334,091	441,323	59,323	92.89%
1195 STUDENT DATA MANAGEMENT SYSTEM	12,187,001			11,832,718	21,617	332,666	97.27%
1233 KEMPS LANDING/ODC REPLACEMENT	63,615,000		9,288	63,514,562		100,438	99.84%
1237 SCHOOL HR/PAYROLL	9,196,000			8,867,573		328,427	96.43%
UNALLOCATED CIP SALARIES/BENEFITS		133,653	412,280	412,280		(412,280)	
TOTAL CAPITAL PROJECTS	438,307,999	4,828,125	44,694,190	347,572,827	55,705,528	35,029,644	92.01%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2019 THROUGH MARCH 31, 2020

B18

ASSETS:		LIABILITIES:	
CASH	1,619,276	SALARIES PAYABLE-OPTIONS	178,971
PREPAID ITEM	700	FICA PAYABLE-OPTIONS	13,691
		TOTAL LIABILITIES	<u>192,662</u>
		FUND EQUITY:	
		FUND BALANCE	10,542
		ESTIMATED REVENUE	(3,913,938)
		APPROPRIATIONS	3,922,723
		ENCUMBRANCES	3,067
		RESERVE FOR ENCUMBRANCES	(3,067)
		EXPENDITURES	(2,505,951)
		REVENUES	3,913,938
		TOTAL FUND EQUITY	<u>1,427,314</u>
TOTAL ASSETS	<u>1,619,976</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>1,619,976</u>

	FY 2020 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 2019 PERCENT REALIZED
REVENUES:						
TRANSFER FROM GENERAL FUND	<u>3,913,938</u>		<u>3,913,938</u>		100.0%	100.0%
TOTAL REVENUES	<u>3,913,938</u>		<u>3,913,938</u>		100.0%	100.0%
PYFB-ENCUMBRANCES	<u>8,785</u>					
TOTAL REVENUES AND PYFB	<u>3,922,723</u>					

	FY 2020 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 2019 PERCENT OBLIGATED
EXPENDITURES:							
PERSONNEL SERVICES	<u>2,414,792</u>	<u>220,543</u>	<u>1,617,003</u>		797,789	67.0%	65.1%
FRINGE BENEFITS	800,968	78,154	565,225		235,743	70.6%	68.7%
PURCHASED SERVICES	409,218	2,998	178,522		230,696	43.6%	38.7%
OTHER CHARGES	93,339	7,285	61,973		31,366	66.4%	53.2%
MATERIALS AND SUPPLIES	<u>204,406</u>	<u>2,390</u>	<u>83,228</u>	<u>3,067</u>	118,111	42.2%	40.4%
TOTAL	<u>3,922,723</u>	<u>311,370</u>	<u>2,505,951</u>	<u>3,067</u>	<u>1,413,705</u>	64.0%	61.2%