



VIRGINIA BEACH CITY PUBLIC SCHOOLS CHARTING THE COURSE

School Board Services

Beverly M. Anderson, Chair
At-Large

Joel A. McDonald, Vice Chair
District 3 – Rose Hall

Daniel D. Edwards District 2 – Kempsville	Sharon R. Felton District 6 – Beach	Dorothy M. Holtz At-Large
Victoria C. Manning At-Large	Ashley K. McLeod At-Large	Kimberly A. Melnyk District 7 – Princess Anne
Trenace B. Riggs District 1 – Centerville	Carolyn T. Rye District 5 - Lynnhaven	Carolyn D. Weems District 4 - Bayside

Aaron C. Spence, Ed.D., Superintendent

School Board Regular Meeting Agenda

Tuesday, September 25, 2018

School Administration Building #6, Municipal Center
2512 George Mason Dr.
P.O. Box 6038
Virginia Beach, VA 23456
(757) 263-1000

In accordance with School Board Bylaw 1-48 §G, "No person attending a meeting of the School Board, in any capacity, shall use or allow to sound any device in a manner that disrupts the conduct of business within the room in which the School Board is meeting"

INFORMAL MEETING

- 1. Closed Meeting:** Personnel Matters and Legal Matters (*einstein.lab*) **3:00 p.m.**
- 2. Convene School Board Workshop** **4:30 p.m.**
 - A. School Board Administrative Matters and Reports
 1. Acknowledgement by the American Heart Association
 - B. BASE Alternative Behavior Program
 - C. Capital Improvement Program (CIP) Construction Projects Update
 - D. Forecast of Agenda Items FY19 2nd Quarter – October, November, December 2018
- 3. School Board Recess**..... **5:30 p.m.**

FORMAL MEETING

- 4. Call to Order and Roll Call (School Board Chambers)** **6:00 p.m.**
- 5. Moment of Silence followed by the Pledge of Allegiance**
- 6. Student, Employee and Public Awards and Recognition**
 - A. PTA Reflections National Winner
 - B. Virginia Finalists for 2018 Presidential Award in Mathematics and Science Teaching
- 7. Superintendent's Report**
- 8. Hearing of Citizens and Delegations on Agenda Items**

The Board will hear public comment on items germane to the School Board Agenda for the meeting from citizens who have signed up to speak with the Clerk of the School Board. Citizens are encouraged to sign up by noon the day of the meeting by contacting the Clerk at 263-1016 and shall be allocated 4 minutes each until 7:30 p.m., if time is available. If time does not permit all members of the public to speak before 7:30 p.m., an additional opportunity for public comment on Agenda items may be given after the Information section of the Agenda. All public comments shall meet the [Board Bylaw 1-48](#) requirements for Decorum and Order.



VIRGINIA BEACH CITY PUBLIC SCHOOLS CHARTING THE COURSE

School Board Regular Meeting Agenda (continued)

Tuesday, September 25, 2018

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9. *Approval of Minutes:* September 11, 2018 Regular Meeting

10. *Adoption of the Agenda*

11. *Consent Agenda*

- A. Resolution: Dyslexia Awareness Month
- B. Budget Calendar FY2019/20
- C. Religious Exemptions
- D. Policy Review Committee Recommendations
 - 1. Policy 3-89 General Contract and Execution Policy
 - 2. Policy 6-33 Special Education
 - 3. Policy 7-36 Soliciting from School Personnel
 - 4. Policy 7-43 Fundraising by Students

12. *Action*

Personnel Report / Administrative Appointments **UPDATED 9/26/2018**

13. *Information*

- A. English as a Second Language Program (K-12): Evaluation Readiness Report
- B. Interim Financial Statements – June (unaudited), July, August 2018

14. *Standing Committee Reports*

15. *Conclusion of Formal Meeting*

16. *Hearing of Citizens and Delegations on Non-Agenda Items*

At this time, the School Board will hear public comment on items germane to the business of the School Board that are not on the School Board's Agenda for the meeting from citizens who sign up to speak with the Clerk of the School Board by 3:00 p.m. the day of the meeting and shall be allocated 4 minutes each. All public comments shall meet the [School Board Bylaw 1-48](#) requirements for Decorum and Order.

17. *Recess into Workshop* (if needed)

18. *Closed Meeting* (as needed)

19. *Vote on Remaining Action Items*

20. *Adjournment*



Subject: Closed Session Item Number: 1

Section: Closed Meeting Date: September 25, 2018

Senior Staff: N/A

Prepared by: Ms. Kamala Hallgren Lannetti, Deputy City Attorney

Presenter(s): Joel A. McDonald, School Board Vice Chair

Recommendation:

MOTION: That the School Board adopt a motion to recess into a closed meeting pursuant to the exemptions from open meetings allowed by Section 2.2-3711, Part A, Paragraphs 1 and 7 of the *Code of Virginia*, 1950, as amended, for

- A. **Personnel Matters:** Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees pursuant to Section 2.2-3711(A) (1); namely to discuss
 - 1. an investigation into an employee matter and terms of employment; and
 - 2. a determination regarding Employee Grievance Case No. 521-06-21-18.
- B. **Legal Matters:** Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation where such consultation or briefing in an open meeting would adversely affect the negotiating or litigating posture of the Board or consultation with legal counsel employed or retained by the Board regarding specific legal matters requiring the provision of legal advice by such counsel, pursuant to Section 2.2-3711 (A) (7); namely to discuss
 - 1. probable or pending litigation; and
 - 2. procedure for employee grievance case.

RECONVENE IN OPEN SESSION:

CERTIFICATION:

WHEREAS, the School Board of the City of Virginia Beach has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 (D) of the *Code of Virginia* requires a certification by this School Board that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE, BE IT RESOLVED that the School Board of the City of Virginia Beach hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification applies, and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered.

ACTION AS NEEDED:

Background Summary:

Appropriate requests have been made for a closed meeting.

Source:

Bylaw 1-37 and *Code of Virginia*, Section 2.2-3711

Budget Impact:

N/A



Subject: The Behavior and Social-Emotional (BASE) Program for Elementary Students **Item Number:** 2B

Section: School Board Workshop **Date:** September 25, 2018

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

Prepared by: Alveta J. Green, Ed.D., Executive Director of Student Support Services

Presenter(s): Kipp D. Rogers, Ph.D., Chief Academic Officer, Department of Teaching and Learning

Recommendation:

That the School Board receive information regarding the Behavior and Social-Emotional (BASE) Program for Elementary Students.

Background Summary:

Provide a BASE Program Update: Student Criteria, Referral Process, Program Structure, Student Transition, Parental Involvement, Staffing and Next Steps.

Source:

Budget Impact:

N/A



Subject: Capital Improvement Program (CIP) Construction Projects Update **Item Number:** 2C

Section: Workshop **Date:** September 25, 2018

Senior Staff: Mr. David L. Pace, Acting 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:

The Department of School Division Services, Office of Facilities Services will provide an update on projects associated with the Capital Improvement Program (CIP).

Background Summary:

Source:

Budget Impact:



Subject: Forecast FY19, 2nd Quarter – October, November, December 2018 **Item Number:** 2D

Section: Workshop **Date:** September 25, 2018

Senior Staff: Marc A. Bergin, Chief of Staff

Prepared by: Marc A. Bergin, Chief of Staff

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

Recommendation:

That the School Board receive Administration's forecast of agenda topics to be presented in the FY19 second quarter – October, November, December 2018.

Background Summary:

Source:

Budget Impact:



Subject: PTA Reflections National Winner **Item Number:** 6A

Section: Student, Employee and Public Awards and Recognition **Date:** September 25, 2018

Senior Staff: Ms. Lauren Nolasco, Interim Chief Media & Communications Officer, Department of Media and Communications

Prepared by: Ms. Rosemary Gladden, Public Relations Coordinator

Presenter(s): Mrs. Beverly Anderson, Chairwoman, and Dr. Aaron C. Spence, Superintendent

Recommendation:

That the School Board recognize Great Neck Middle School eighth-grade student Erin Bailey who was an award recipient in the National Parent Teacher Association (PTA) annual Reflections Contest.

Background Summary:

Each year, the National PTA sponsors an annual Reflections arts contest for pre-kindergarten through grade 12 students. Entries are submitted at the school level and top submissions can earn awards at the division, regional or national level. Great Neck Middle School student Erin Bailey won an Award of Excellence at the national level in the dance choreography category.

Source:

National PTA

Budget Impact:

None



Subject: Virginia Finalists for 2018 Presidential Award in Mathematics and Science Teaching **Item Number:** 6B

Section: Student, Employee and Public Awards and Recognition **Date:** September 25, 2018

Senior Staff: Ms. Lauren Nolasco, Interim Chief Media & Communications Officer, Department of Media and Communications

Prepared by: Ms. Rosemary Gladden, Public Relations Coordinator

Presenter(s): Mrs. Beverly Anderson, Chairwoman, and Dr. Aaron C. Spence, Superintendent

Recommendation:

That the School Board recognize Old Donation School teacher Melissa Follin and Holland Elementary School math specialist Allison Crisher who are two of Virginia's four finalists for the 2018 Presidential Award for Excellence in Mathematics and Science Teaching.

Background Summary:

This honor, administered by the National Science Foundation on behalf of the White House, is regarded as the nation's top honor for mathematics and science teachers. Nominees may be submitted from across the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, the Department of Defense Education Activity schools or U.S. territories. Crisher and Follin were selected as two of Virginia's four finalists by a Virginia Department of Education selection committee. They now advance to compete at the national level where only 108 teachers will be selected as national winners. The president will announce the final honorees next year.

Source:

VDOE press release

Budget Impact:

None



Subject: Approval of Minutes **Item Number:** 9

Section: Approval of Minutes **Date:** September 25, 2018

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 September 11, 2018 regular meeting as presented.

Background Summary:

Source:

Bylaw 1-40

Budget Impact:

N/A



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Trenace B. Riggs District 1 – Centerville	Carolyn T. Rye District 5 - Lynnhaven	Carolyn D. Weems District 4 - Bayside

Aaron C. Spence, Ed.D., Superintendent

School Board Regular Meeting MINUTES

Tuesday, September 11, 2018

School Administration Building #6, Municipal Center
2512 George Mason Dr.
Virginia Beach, VA 23456

INFORMAL MEETING

1. ***Convene School Board Workshop:*** The School Board convened in workshop format in the einstein.lab at 4:04 p.m. In addition to Superintendent Spence, all School Board members were present with the exception of Mr. Edwards and Ms. Manning who were absent from the meeting; and Ms. McLeod who was absent from the workshop but arrived at 6:00 p.m. for the formal meeting.
 - A. **School Board Administrative Matters and Reports:**
 1. **Acknowledgement by the American Heart Association:** Postponed to a date to be determined

Chairwoman Anderson noted a communication from the School Board's Legal Counsel requested the addition of an item to the School Board meeting agenda related to the reimbursement of employees' legal fees. There being no objection, it was agreed the item would be added during Adoption of the Agenda for approval as part of the Consent Agenda.

There being no reports made by School Board members, this portion of the workshop concluded at 4:05 p.m.
 - B. **Standards of Learning Student Performance 2017-18:** Tracy A. LaGatta, Director of Student Assessment in the Office of Planning, Innovation, and Accountability, presented an executive summary of division student performance and pass rates related to the *2017-2018 Standards of Learning* with state comparisons. An overview of pass rates was provided by grade level and subject, and by ethnic groups. In summary, a greater than eighty percent (80%) pass rate for most tests was reported with the division outperforming the state on 27 out of 29 tests, and 34 out of 40 instances in reporting groups. James M. Pohl, Ph.D., Executive Director of Secondary Teaching and Learning,



presented information on areas of focus for continuous improvement to include grade 8 writing, grades 7 and 8 math, world history, and students with disabilities. Instructional focus for writing included expanding focus on instructional practice, and cross content integration; world history and math 7 and 8 included new curriculum and essential professional development; and special education instructional focus included professional development specifically designed instruction with the Office of Programs for Exceptional Children (OPEC).

The portion of the workshop concluded at 4:27 p.m.

- C. Employee Survey 2018 Results Summary: Robert A. Veigel, Research Specialist in the Office of Planning, Innovation, and Accountability; and Edie L. Rogan, Director of Employee Relations in the Department of Human Resources; presented a report on the 2018 employee input process administered to obtain perceptions related to the areas of resources and information, working relationships, professional development, opportunities within the division, benefits satisfaction, and suggestions for continuous improvement. A summary of findings and accomplishments were provided as well as an overview of current efforts being made in the area of compensation and health care, technology, curriculum and support, professional development, and culture and communication. Next steps in addressing feedback included communicating to stakeholders, continuing to review feedback, and consider modifications.

The workshop concluded at 5:13 p.m.

2. **Closed Meeting:** None
3. **School Board Recess:** The School Board recessed at 5:14 p.m. to reconvene in School Board Chambers for the formal meeting at 6:00 p.m.

FORMAL MEETING

4. **Call to Order and Roll Call:** Chairwoman Anderson called the formal meeting to order at 6:00 p.m. In addition to Superintendent Spence, all School Board members were present with the exception of Mr. Edwards and Ms. Manning who were absent from the meeting.
5. **Moment of Silence followed by the Pledge of Allegiance**
6. **Student, Employee and Public Awards and Recognition:**
 - A. Virginia Association for the Gifted – Outstanding Middle/High School Student of the Year: The School Board recognized Old Donation School student, Cameryn Conger, for being named Outstanding Middle/High School Student of the Year by the Virginia Association for the Gifted which recognizes excellence in advocating for appropriate instruction, services, and opportunities for gifted and talented learners.
 - B. Virginia Association for the Gifted – Parent of the Year: Anna Feliberti, Old Donation School parent, was recognized by the School Board for being named Parent of the Year by the Virginia



Association for the Gifted which recognizes excellence in advocating for appropriate instruction, services, and opportunities for gifted and talented learners.

- C. Virginia Association for the Gifted – Teacher of the Year for Region II: The School Board recognized Princess Anne High School gifted teacher, Jamie LaCava-Owen, for being named Teacher of the Year for Region II by the Virginia Association for the Gifted which recognizes excellence in advocating for appropriate instruction, services, and opportunities for gifted and talented learners.
 - D. Virginia Association for the Gifted – Leader of the Year: Former Executive Director of the division's Office of Programs for Exceptional Children, Dr. Veleka Gatling, was recognized by the School Board for being named Leader of the Year by the Virginia Association for the Gifted which recognizes excellence in advocating for appropriate instruction, services, and opportunities for gifted and talented learners.
7. **Superintendent's Report:** Five things shared in Superintendent Spence's report were related to 1) the successful opening of school; 2) STEM Learning Day for all fifth graders scheduled for September 21 at NAS Oceana, 3) full utilization of a buzz-in system at all schools, 4) recognition of School Board members' participation in the Virginia School Boards Association (VSBA) Academy program, and 5) activities related to Hurricane Florence preparations and closures.
8. **Hearing of Citizens and Delegations on Agenda Items:** None
9. **Approval of Minutes:** August 28, 2018 Regular School Board Meeting: Ms. Holtz made a motion, seconded by Ms. Riggs, that the School Board approve the minutes of their August 28, 2018 regular meeting as presented. The motion passed (ayes 9, nays 0).
10. **Adoption of the Agenda:** Prior to a motion, Chairman Anderson announced a modification to the published agenda explained in the afternoon workshop related to the reimbursement of employees' legal fees as requested by Legal Counsel to be added for approval as part of the Consent Agenda as Item 11F. Ms. McLeod then made a motion, seconded by Ms. Melnyk, that the School Board adopt the agenda as amended. The motion passed (ayes 9, nays 0).
11. **Consent Agenda:** After the School Board Chair's review of items presented as part of the Consent Agenda, Ms. Holtz made a motion, seconded by Ms. Weems, that the School Board approve the Consent Agenda as reviewed. The motion passed (ayes 9, nays 0), and the following items were approved as part of the Consent Agenda:
- A. Resolutions:
 - 1. National Hispanic Heritage Month as follows:



RESOLUTION FOR NATIONAL HISPANIC HERITAGE MONTH
September 15-October 15, 2018

WHEREAS, one of our nation's greatest strengths is its vast diversity which enables Americans to see the world from many viewpoints; and

WHEREAS, Hispanic and Latino Americans have forged a proud legacy that reflects the spirit of our nation and community; and

WHEREAS, it is imperative for the good of our nation that schools continue to build awareness and understanding of the contributions made by people from all cultures and backgrounds; and

WHEREAS, through the study of these contributions, students may find role models whose participation, commitment and achievement embody the American spirit and ideals; and

WHEREAS, the School Board of the City of Virginia Beach recognizes the importance of multicultural diversity education within our school division;

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach officially recognizes September 15th through October 15th as National Hispanic Heritage Month; and be it

FURTHER RESOLVED: That the School Board of the City of Virginia Beach encourages all citizens to support and participate in the various school activities available during National Hispanic Heritage Month; and be it

FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board.

2. Suicide Prevention Week as follows:

RESOLUTION FOR SUICIDE PREVENTION WEEK
September 9 - 15, 2018

WHEREAS, suicide is the 10th leading cause of deaths in the United States and the second leading cause of death among individuals between the ages of 15 to 24; and

WHEREAS, suicide is now the 2nd leading cause of death in the state of Virginia among individuals between the ages of 15 to 24; and

WHEREAS, suicide strikes without regard to locality, socio-economic status, ethnicity, religious preference, or age; and

WHEREAS, in the United States, one person completes suicide every 12.8 minutes and there are 10 to 20 suicide attempts per each suicide completion; and

WHEREAS, education and community involvement are known to be the most crucial factors in preventing suicide; and

WHEREAS, the School Board of the City of Virginia Beach is focused on ways to educate students, parents, and school staff about suicide and prevention of suicide; and

WHEREAS, Virginia Beach City Public Schools, through sustained and dedicated efforts, has implemented programs for all employees and students that recognize a deep commitment at all levels to raise awareness of suicide and its prevention.

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach designates the week of September 9 -15, 2018, as Suicide Prevention Awareness Week in the Virginia Beach City Public Schools, and be it

FURTHER RESOLVED: That strategies and activities to address suicide prevention and suicidal behaviors be ongoing in Virginia Beach City Public Schools, and be it

FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board.



- B. Student Response Teams (SRT) Evaluation Readiness Report including program goals and objectives and evaluation plan with recommendations as follows:
- Recommendation #1: Conduct an implementation evaluation of the SRT initiative during the 2018-19 school year with a report provided to the School Board during fall 2019 (*Responsible Group: Department of Planning, Innovation, and Accountability*)
 - Recommendation #2: Conduct an outcome evaluation of the SRT initiative during the 2019-20 school year with a report provided to the School Board during fall 2020 (*Responsible Group: Department of Planning, Innovation, and Accountability*)
- C. LEAD Aspiring Administrators' Program Evaluation Readiness Report including program goals and objectives and evaluation plan with the recommendation to conduct a comprehensive evaluation of the LEAD Aspiring Administrators Program in 2018-19 with a report provided to the School Board during fall 2019 (*Responsible Group: Department of Planning, Innovation, and Accountability*)
- D. Program Evaluation Schedule for 2018-19 as follows:

2017-2018 Program Evaluation Schedule*	
Program	Proposed Reporting Schedule
Student Response Teams (SRT)	Fall 2018
LEAD Aspiring Administrators Program	Fall 2018
English as a Second Language Program (K-12)	Fall 2018
An Achievable Dream Academy**	Fall 2018
School Counseling Program (K-12)	Fall 2018
Entrepreneurship and Business Academy**	Fall 2018
Green Run Collegiate***	Winter 2018/2019
Academy and Advanced Academic Programs Longitudinal Study	Spring 2019

2018-2019 Program Evaluation Schedule	
Program	Proposed Reporting Schedule
Student Response Teams (SRT)	Fall 2019
LEAD Aspiring Administrators Program	Fall 2019
School Counseling Program (K-12)	Fall 2019
English as a Second Language Program (K-12)	Fall 2019
Schoolology**	Fall 2019
Positive Behavioral Interventions and Supports (PBIS)****	Fall 2019

*Once evaluation results have been presented to the School Board, recommendations may include additional evaluations to be completed by the Department of Planning, Innovation, and Accountability (PIA) during the 2018-19 school year

**Added to the Program Evaluation Schedule based on School Board Policy 6-26 which stipulates that new educational programs or initiatives that operate with local resources will be evaluated for a minimum of two years. Programs or initiatives that take more than two years to fully implement will also be evaluated during the year in which the program or initiative reaches full implementation

***An evaluation update was added to the Program Evaluation Schedule based on a recommendation following the 2016-17 comprehensive evaluation

****New recommendation for the 2018-19 school year based on the Program Evaluation Committee



- E. Long Range Facilities Master Plan containing recommendations outlining the next fifteen school replacement candidates identified by the Facilities Steering Committee as listed in the table below with the actual order of projects subject to change influenced by factors such as building utilization, educational programming, funding, and swing space availability:

Next 15 School Replacement Candidates	Original Construction Date
Princess Anne High	1954
Princess Anne Elementary	1956
BF Williams* (4-5) + Old Aragona Elementary (Bayside 6)	1963/1957
Bayside High	1964
First Colonial High	1966
Kempsville High	1966
Holland Elementary	1967
Kempsville Middle	1969
Bayside Middle	1969
Independence Middle	1974
Lynnhaven Middle	1974
North Landing Elementary	1975
Green Run Elementary	1976
Fairfield Elementary	1976
White Oaks Elementary	1977

- F. Resolutions regarding the reimbursement of employees' legal fees as follows:

RESOLUTION REGARDING PAYMENT OF EMPLOYEE LEGAL FEES

WHEREFORE: That on October 2, 2017, a Virginia Beach City Public Schools' elementary school principal was served a summons for allegedly assaulting a student on or about June 1 to June 6, 2017. That student's parent filed the assault charges against the principal in October; and

WHEREFORE: That the charge against the principal was dismissed by the Virginia Beach Juvenile and Domestic Relations District Court on March 29, 2018; and

WHEREFORE: That the principal incurred \$2,750.00 in legal fees to defend against this charge; and

WHEREFORE: The School Board Policy 2-59 allows the School Board to reimburse or pay an employee's legal fees incurred as the result of a lawsuit filed against the employee in his/her official capacity and provided that the lawsuit is later dismissed against the employee.

NOW, THEREFORE BE IT

RESOLVED: That the School Board finds that the criminal charges arose from actions taken by the principal in the course of her duties, and that it is in the best interest of the School Board to pay these legal fees on behalf of the principal to defend herself against the charges; and be it

FURTHER RESOLVED: That the School Board authorizes payment of the principal's legal fees in the amount of \$2,750.00; and be it



FINALLY RESOLVED: That the Clerk of the School Board is directed to send a copy of this Resolution to the principal, School Board Legal Counsel, the Director of Business Services, and the Chief Human Resources Officer who is directed to place a copy of this Resolution in the principal's personnel file.

RESOLUTION REGARDING PAYMENT OF EMPLOYEE LEGAL FEES

WHEREFORE: That on October 2, 2017, a Virginia Beach City Public Schools' elementary school teacher assistant was served a summons for allegedly assaulting a student on or about June 1 to June 6, 2017. That student's parent filed the assault charges against the teacher assistant in October; and

WHEREFORE: That the charge against the teacher assistant was dismissed by the Virginia Beach Juvenile and Domestic Relations District Court on March 29, 2018; and

WHEREFORE: That the teacher assistant incurred \$2,836.00 in legal fees to defend against this charge; and

WHEREFORE: The School Board Policy 2-59 allows the School Board to reimburse or pay an employee's legal fees incurred as the result of a lawsuit filed against the employee in his/her official capacity and provided that the lawsuit is later dismissed against the employee.

NOW, THEREFORE BE IT

RESOLVED: That the School Board finds that the criminal charges arose from actions taken by the teacher assistant in the course of her duties, and that it is in the best interest of the School Board to pay these legal fees on behalf of the teacher assistant to defend herself against the charges; and be it

FURTHER RESOLVED: That the School Board authorizes payment of the teacher assistant's legal fees in the amount of \$2,836.00; and be it

FINALLY RESOLVED: That the Clerk of the School Board is directed to send a copy of this Resolution to the teacher assistant, School Board Legal Counsel, the Director of Business Services, and the Chief Human Resources Officer who is directed to place a copy of this Resolution in the teacher assistant's personnel file.

12. Action

Personnel Report/Administrative Appointments: Ms. Rye made a motion, seconded by Ms. McLeod, that the School Board approve the appointments and accept the resignations, retirements and other employment actions as listed on the Personnel Report dated September 11, 2018 along with two administrative appointments recommended by the Superintendent. The motion passed (ayes 9, nays 0), and Superintendent Spence introduced Anna Surratt, current Professional Learning Specialist in the Office of Professional Growth and Innovation in the Department of School Leadership, as the new Coordinator of Professional Learning effective September 12, 2018; and David N. Din, current Technical Manager at SAIC, as the new Director of Technology (Infrastructure) in the Department of Technology effective September 28, 2018.

13. Information

- A. Budget Calendar FY2019/20: Farrell E. Hanzaker, Chief Financial Officer, presented the budget calendar proposed for the development of the FY2019/20 School Operating Budget and 2019/20 through 2024/25 Capital Improvement Program (CIP) outlining dates/timeframes for key components and activities of the budget development process



which serves as a guide for management and the School Board regarding the schedule of events that results in an approved budget.

- B. Standards of Learning Student Performance 2017-18: Tracy A. LaGatta, Director of Student Assessment in the Office of Planning, Innovation, and Accountability, presented a public review of the information presented in the afternoon workshop regarding division student performance and pass rates related to the 2017-2018 Standards of Learning.
- C. Policy Review Committee Recommendations: School Board Legal Counsel, Kamala H. Lannetti, Deputy City Attorney, presented an overview of the following Policy Review Committee recommendations regarding review, amendment and/repeal of certain policies reviewed by the committee at their August 16, 2018 meeting:
 - 1. Policy 3-89 / General Contract and Execution Policy: Revised to allow for consistent authorization of small purchases
 - 2. Policy 6-33 / Special Education: New state mandated language changes and/or updates
 - 3. Policy 7-36 / Soliciting from/by School Personnel: Minor changes to language to include online/social media fundraising
 - 4. Policy 7-43 / Fundraising by Students: Minor changes to language to include online/social media fundraising

14. **Standing Committee Reports**: As chair of the School Board's Legislative Committee, Vice Chair McDonald announced the committee's meeting date on September 25 to begin drafting the next legislative agenda, and invited School Board members to participate in the Take Your Legislator to School program initiated by the Virginia School Boards Association (VSBA).

On behalf of Sister Cities, Ms. Riggs reported on activities related to the selection of their next youth ambassador.

As chair of the School Board's Policy Review Committee, Ms. Rye reported the September 13 meeting is postponed to a date to be determined.

- 15. **Conclusion of Formal Meeting**: The formal meeting concluded at 6:54 p.m.
- 16. **Hearing of Citizens and Delegations on Non-Agenda Items**: None
- 17. **Recess into Workshop**: None
- 18. **Closed Meeting**: None
- 19. **Vote on Remaining Action Items**: None



20. **Adjournment:** There being no further business before the School Board, Chairwoman Anderson adjourned the meeting at 6:54 p.m.

Respectfully submitted:

Dianne P. Alexander, Clerk of the School Board

Approved:

Beverly M. Anderson, School Board Chair



Subject: Resolution: Dyslexia Awareness Month **Item Number:** 11A

Section: Consent **Date:** September 25, 2018

Senior Staff: Kipp D. Rogers, Ph.D., Chief Academic Officer, Department 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 approve a resolution recognizing October as Dyslexia Awareness Month.

Background Summary:

Virginia Beach City Public Schools values the importance addressing the needs of students with dyslexia, a language-based learning disability that causes difficulties with reading, writing, spelling and word pronunciation. In an effort to promote awareness that dyslexia is a learning disability, VBCPS has designated the month of October as Dyslexia Awareness Month.

Virginia's regulations define dyslexia as distinguished from other learning disabilities due to its weakness occurring at the phonological level. Dyslexia is a specific learning disability that is neurobiological in origin. It is characterized by difficulties with accurate and/or fluent word recognition and by poor spelling and decoding abilities. These difficulties typically result from a deficit in the phonological component of language that is often unexpected in relation to other cognitive abilities and the provision of effective classroom instruction. Secondary consequences may include problems in reading comprehension and reduced reading experience that can impede growth of vocabulary and background knowledge. 8VAC 20-81-10.

Source:

Virginia Department of Education

Budget Impact:

N/A

Resolution for Dyslexia Awareness Month October 2018

WHEREAS, dyslexia is a language-based learning disability that causes difficulties with reading, writing, spelling, and word pronunciation; and

WHEREAS, the onset and severity of dyslexia varies for each individual; and

WHEREAS, it takes individuals with dyslexia longer to process phonemic information, thus affecting academic growth, achievement, and self-esteem; and

WHEREAS, it is important to provide effective teaching approaches and educational intervention strategies for individuals with dyslexia; and

WHEREAS, Dyslexia Awareness Month is an opportunity to acknowledge educators utilizing effective teaching strategies, and to celebrate the many achievements of adolescents, students and adults with dyslexia; and

WHEREAS, the School Board of the City of Virginia Beach is committed to a continued focus on educating students, parents, and school staff about effective teaching strategies to address the needs of students with learning disabilities.

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach designates the month of October to be Dyslexia Awareness Month, and be it

FURTHER RESOLVED: That strategies and interventions to address the needs of students with learning disabilities be ongoing in Virginia Beach City Public Schools, and be it

FURTHER RESOLVED: That a copy of this resolution be spread across the official minutes of this Board.

Adopted by the School Board of the City of Virginia Beach this 25th day of September, 2018.

S E A L

Beverly M. Anderson, School Board Chair

Aaron C. Spence, Superintendent

Attest:

Dianne P. Alexander, Clerk of the Board



Budget Calendar: School Operating Budget FY 2019/20 and
Subject: Capital Improvement Program (CIP) 2019/20---2024/25 **Item Number: 11B**

Section: Consent **Date: September 25, 2018**

Senior Staff: Mr. Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Mr. Farrell E. Hanzaker, Chief Financial Officer

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

Recommendation:

It is recommended that the School Board review and approve the attached Budget Calendar for the FY 2019/20 Operating Budget and the 2019/20 --- 2024/25 Capital Improvement Program.

Background Summary:

The Budget Calendar contains specific dates/timeframes for the key components and activities of the budget development process. It is an important guide for management and the School Board regarding the schedule of events that results in an approved budget.

Source:

School Board Policy 3-6

Code of Virginia §22.1-93

Budget Impact:

Funds are budgeted in the various funds and budget unit codes for FY 2019/20.

Budget Calendar

FY 2019/20 School Operating Budget and FY 2019/20 - FY 2024/25 Capital Improvement Program

2018

September	The Budget Calendar is developed
Sept. 11	The Budget Calendar is presented to the School Board for information
Sept. 25	The Budget Calendar is presented to the School Board for action
Oct. 10	A budget kickoff meeting is conducted to provide senior staff and budget managers with an economic update, revenue outlook and general directions for budget development
Oct. 10 - Dec. 11	Budget requests are submitted by senior staff and budget managers to the Office of Budget Development
Nov. 20	A Five Year Forecast is presented to the School Board and the City Council
Dec. 7	Recommended part-time hourly rates for FY 2019/20 are submitted by the Department of Human Resources to the Office of Budget Development
Dec. 11	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
Dec. 10	A draft of the Capital Improvement Program is prepared for the superintendent's review
December (3 rd week)	State revenue estimates are released by the Virginia Department of Education

2019

Jan. 2 - 18	Budget requests are reviewed, refined and summarized by the Office of Budget Development
Jan. 7	The recommended Capital Improvement Program budget is presented to the superintendent and senior staff
Jan. 14	The unbalanced School Operating budget is presented to the superintendent and senior staff
*Feb. 5	The Superintendent's Estimate of Needs for FY 2019/20 is presented to the School Board (Special School Board meeting required)
* Feb. 5	The Superintendent's Proposed FY 2019/20 - FY 2024/25 Capital Improvement Program budget is presented to the School Board (Special School Board meeting required)
Feb. 12	School Board Budget Workshop #1 is held from 2:00 - 5:00 p.m.
Feb. 19	School Board Budget Workshop #2 is held from 5:00 - 8:00 p.m.
Feb. 26	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
Feb. 26	School Board Budget Workshop #3 is held from 2:00 - 5:00 p.m. (if needed)
March 5	School Board Budget Workshop #4 is held from 2:00 - 5:00 p.m. (if needed)
*March 5	The FY 2019/20 School Operating budget and FY 2019/20 - FY 2024/25 Capital Improvement Program budget are adopted by the School Board (Special School Board meeting required)
March 12	The FY 2019/20 School Board Proposed Operating Budget is provided to city staff
April	The FY 2019/20 School Board Proposed Operating Budget and FY 2019/20 - FY 2024/25 Capital Improvement Program budget are presented to the City Council (Sec. 15.1-163)
No Later Than May 15	The FY 2019/20 School Board Proposed Operating Budget and FY 2019/20 - FY 2024/25 Capital Improvement Program budget are approved by the City Council (Sec. 22.1-93; 22.1-94; 22.1-115)

- Special School Board Meetings will still be required according to the School Board schedule.



Subject: Religious Exemptions

Item Number: 11C

Section: Consent Agenda

Date: September 25, 2018

Senior Staff: Marc Bergin, Chief of Staff

Prepared by: Denise White, Student Conduct/Services Coordinator

Presenter(s): Michael B. McGee, Director, Office of Student Leadership

Recommendation:

That the School Board approve Religious Exemption Case Nos. RE-18-11 and RE-18-12.

Background Summary:

Administration finds documentation meets the threshold requirements stipulated in Virginia Code.

Virginia Code §22.1-254.B.1 states the following:

“B. A school board shall excuse from attendance at school:

1. Any pupil who, together with his parents, by reason of bona fide religious training or belief is conscientiously opposed to attendance at school. For purposes of this subdivision, “bona fide religious training or belief” does not include essentially political, sociological or philosophical views or a merely personal moral code”

Virginia Code § 22.1-254.D.1 states the following:

“D. A school board may excuse from attendance at school:

1. On recommendation of the principal and the division superintendent and with the written consent of the parent or guardian, any pupil who the school board determines, in accordance with regulations of the Board of Education, cannot benefit from education at such school”

Source:

Virginia Code §22.1-254.B.1 and §22.1-254.D.1
School Board Policy 5-12, Legal Withdrawal

Budget Impact:

None



Subject: Policy Review Committee Recommendations

Item Number: 11D1-4

Section: Consent

Date: September 25, 2018

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

Prepared by: Kamala Lannetti, Deputy City Attorney; John Sutton, III, Coordinator, Policy and Constituent Services

Presenter(s): School Board Legal Counsel, Kamala Lannetti, Deputy City Attorney

Recommendation:

That the School Board approve for Information the Policy Review Committee recommendations regarding review, amendment and/ repeal of certain policies as reviewed by the committee at their August 16, 2018 meeting.

Background Summary:

1. Policy 3-89 / General Contract and Execution Policy

Additional change in language to allow for consistent authorization of small purchases

2. Policy 6-33 / Special Education

New State mandated language changes and/or updates

3. Policy 7-36 / Soliciting from/by School Personnel

Minor wording changes to language to include online/social media fundraising and language to consider options that will provide the greatest financial return for the school based on students' participation in any fundraising activities

4. Policy 7-43 / Fundraising by Students

Minor wording changes to language to include online/social media fundraising and language to consider options that will provide the greatest financial return for the school based on students' participation in any fundraising activities

Source:

Code of Virginia, 1950, as amended, §22.1-253.12:7 School Board Policies.
Policy Review Committee Meeting of August 16, 2018

Budget Impact:

None

Policies and Regulations

School Board of the City of Virginia Beach
Policy 3-89

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

General Contract Execution Policy

A. Generally

This Policy establishes a uniform procedure for the review, approval, and execution of School Board contracts by officers and employees of the School Board. As used herein, the phrase "School Board contract" means any contract or agreement to which the School Board, School Administration or an individual school is a named party, or which any School officer or employee enters into on behalf of the School Board, School Administration or an individual school.

B. Applicability

This Policy shall be applicable to all School Board contracts entered into with any person. For purposes of this Policy, "person" shall be deemed to include any individual, or any corporation, partnership, firm, organization, or other group or association of persons acting as a unit. Notwithstanding the above, this policy shall not be applicable to: i) routine contracts of employment budgeted by the School Board and authorized by the Chief Human Resources Officer; ii) contracts for the de-sign, construction, or renovation of capital improvements budgeted by the School Board and authorized by the Chief Operations Officer; or iii) contracts entered into by the Superintendent, with the approval of the School Board Chairman, in response to an emergency provided that the contract does not exceed \$300,000, and further provided that the Superintendent documents, in writing, that an emergency exists and that delay in executing the contract will be detrimental to the interests of the School Division.

C. Contract Review and Approval

1. Content

Every contract shall be reviewed by the individual in charge of the department, office, school or other agency (hereinafter "Agency") from which the contract originated, or to which it is related, or by such individual's duly authorized designee. Every contract shall also be signed (or initialed) "approved as to content" by such individual or his or her designee. When an

individual signs (or initials) a contract "approved as to content," the individual is representing that he or she: i) has read the contract; ii) agrees with the terms and conditions contained therein; and iii) is satisfied that the terms and conditions of the contract accurately reflect the agreement that was reached between the parties thereto.

2. Fiscal Note

Every contract shall have a fiscal note attached thereto in a form prescribed by the Office of Business Services. The fiscal note, which must be prepared by the Agency responsible for submitting the contract, shall provide an estimate of the costs and revenues generated by the contract over the life of the contract, not to exceed five (5) years. For capital projects, the fiscal note shall provide an estimate of the "total cost to complete" the project, including the contract base cost, and shall compare the "total cost to complete" to the project budget. A copy of the fiscal note for all contracts in excess of \$5,000.00 shall be provided to the Office of Business Services at the time the contract is prepared. If the contract does not involve the expenditure of funds, an authorized representative of the entity submitting the contract shall indicate "N/A" (not applicable) on the fiscal note and shall place his or her signature or initials adjacent thereto.

3. Non-appropriation Clause

Any contract with a term that extends beyond one fiscal year must contain a non-appropriation clause.

~~3.4.~~ Availability of Funds

Except as provided in Section E of this Policy, every contract exceeding \$5,000.00 shall be signed or initialed "approved as to availability of funds" by the Director of the Office of Business Services or duly authorized designee. Every contract less than \$5,000.00 shall be initialed "approved as to availability of funds" by the individual in charge of the department, office, or other entity from which the contract originated.

If it is determined by the Office of Business Services that there are insufficient funds available to approve the contract, the contract shall be referred back to the submitting ~~entity~~ school/department for a determination as to whether or not the

~~entity school/department~~ desires to request a transfer of the necessary funds for the contract to be approved and executed. If the entity decides to request such a transfer, the request shall be forwarded to the Office of Budget Development for appropriate action.

4.5. Legal Sufficiency

The following contracts shall be forwarded to legal counsel for review once they have: i) been "approved as to content;" ii) had the required fiscal note placed thereon; and iii) been "approved as to availability of funds".

- a. Any contract involving the expenditure of School funds in excess of \$100,000;

~~b. Any contract which extends beyond the current fiscal year;~~

~~e.b.~~ Any contract that the Superintendent has been specifically directed and/or authorized by the School Board to execute on behalf of the School Board; and

~~d.~~ Any other contract that the Superintendent specifically requests to be reviewed and approved by legal counsel. Any staff member may make request to the Superintendent that a specific contract be considered for review. The Director of Purchasing or Director of Business Services may request that a specific contract be reviewed. Once legal counsel has reviewed a contract and has determined that it is in a form that meets the requirements of law, he or she shall sign (or initial) the contract as "legally sufficient."

When legal counsel signs (or initials) a contract as being "legally sufficient," he or she is only certifying that the contract complies with all applicable laws, policies, and regulations, contains all necessary contractual provisions, and is legally enforceable. Legal counsel is not indicating his or her approval of the contents of the contract or the purposes for which the contract is being entered into.

~~e.~~

D. Contract Execution

Once a contract has gone through the above-stated review and approval process, it shall be forwarded to one of the following parties for final execution:

1. Superintendent of Schools

~~With the exception of contracts involving the procurement of goods and/or services, t~~The Superintendent or his/her duly authorized designees shall execute all contracts on behalf of the School Board. In that regard, the Superintendent may delegate the authority to execute contracts on a "contract-by-contract" basis, or may establish a list of the types of contracts that specific designees shall have the authority to execute on an ongoing basis until such time as the delegation is amended or revoked.

2. Director of Purchasing/Director of Business Services

Except as provided in Section E of this Policy, the **Director of Purchasing or Director of Business Services or their duly authorized designees shall have the authority to execute all contracts involving the procurement of goods and services;** provided, however, that the following contracts (except Purchase Orders) shall be executed by the Superintendent or his designee:

- a. Any contract involving the ~~expenditure annual~~ **obligation** of funds in excess of \$100,000;
- ~~b. Any contract which extends beyond the current fiscal year;~~
- ~~e.b.~~ Any contract that the Superintendent has been specifically directed and/or authorized by the School Board to execute on its behalf; and
- ~~d.c.~~ Any other contract that the Superintendent specifically requests to be forwarded to him/her for execution.

3. Notwithstanding any provision herein to the contrary, the Superintendent, his designee, the Director of Purchasing, and the Director of Business Services are not authorized to execute any contract which contains a clause, paragraph, or provision ("Provision") designed to "indemnify" or "hold harmless" the provider of goods or services for liability due to negligence or an intentional act of the provider in the performance of the contract. If a contract contains such a Provision and the service provider will not

agree to remove the Provision from the contract, the Superintendent, his/her designee, the Director of Purchasing, or the Director of Business Services shall forward the contract to legal counsel for resolution. If legal counsel cannot resolve the issue with the service provider then a risk-benefit analysis will be performed by the Office of Risk Management to determine if it is acceptable to enter into such a contract. If the Office of Risk Management determines that it is acceptable to enter into such a contract, then that determination will be put in writing and the contract may be executed without approval for legal sufficiency.

E. Small Purchase Procedures for Site-Based Procurement of Goods and Services Contracting Authority for Schools and Departments

1. Notwithstanding the provisions of Sections C and D of this Policy, the principal or department head, or their designee, or for each individual school or department shall have the authority to negotiate and execute any contract for the purchase of goods or services for use by his or her school/department if the value of the contract does not exceed \$5,000.00; provided, however, that principals and department heads shall not have the authority to negotiate or execute the following contracts:

- a. Multiple contracts for purchase of the same goods or services, or with the same service provider, which exceed \$5,000.00 in value in the aggregate during a single school year. Value refers to both expenditures and receipts, e.g., pictures, yearbooks, and vending machines. For example, if snacks for vending machines are purchased for \$3,000 and is expected to result in receipts to the school in the amount of \$6,000, the contract has a value of \$6,000 and does not qualify for small purchase procedures for site-based procurement set forth in this subsection;

- ~~a.b.~~ Any contract for goods and/or services that are covered by a term pricing agreement established by the Office of Purchasing. If a division term pricing agreement exists for a good or services the school/department must use the established agreement.

- ~~b.c.~~ Contracts which require or extend performance by either party beyond ~~the current~~ more than two fiscal years; or

- ~~e.d.~~ Contracts with persons or organizations for the use of school buildings or grounds.

~~2.~~ Each principal or department head shall maintain a ~~log~~ copy of each contract he or she executes pursuant to this Section E: in a central repository. ~~This log shall include the following information:~~

- ~~a. A brief description of the type of goods or services which are the subject of the contract;~~
- ~~b. The name of the service provider;~~
- ~~c. The length of the term of the contract;~~
- ~~d. The date the contract was executed; and~~
- ~~e. The value of the goods or services that were (or will be) provided or received.~~

~~A copy of the log shall be provided to the Director of Business Services on a quarterly basis.~~ Copies of all contracts executed by each principal/department head shall be maintained ~~in the individual school office~~ for a period of five (5) years following the date of contract execution.

~~3.2.~~ It shall be the responsibility of each principal/department head, when negotiating or executing a contract, to ensure that the procurement process which is followed prior to the award of a contract fully complies with the requirements of the Virginia Public Procurement Act and applicable School Board policies and regulations.

~~4.3.~~ It shall also be the responsibility of each principal/department head, when negotiating or executing a contract, to ensure that there are sufficient funds available for the contract. Before signing any contract, the principal/department head shall ~~have the school bookkeeper~~ verify that there are or will be funds available to meet the contract obligation. The principal/department head shall ~~have the bookkeeper~~ attach a written fiscal note on the contract to that effect on a form provided by the Office of Business Services.

~~5.4.~~ If a "standard" contract for the purchase of particular goods or services has been developed by the Office of Business Services, a principal/department head shall use the "standard" contract whenever purchasing such goods or services.

~~6.5.~~ Notwithstanding any provision herein to the contrary, principals/department heads are not authorized to execute any contract which contains a clause, paragraph, or provision ("Provision") designed to "indemnify" or "hold harmless" the provider of goods or service-s from liability due to negligence or an intentional act of the provider in the performance of the contract. If a contract contains

such a Provision, and the service provider will not agree to remove the Provision from the contract, the principal/department head shall forward the contract to the Director of Business Services for final resolution.

F. Compliance with School Board Policies and Regulations

The provisions of this Policy supplement, but do not supersede, other applicable School Board policies and procedures. Therefore, any contract that is negotiated, awarded, and executed pursuant to this Policy shall comply with any other applicable policies and procedures.

G. Failure to Follow Contract Execution Policy

Any individual purporting to execute contracts who executes a contract on behalf of the School Board without the requisite School Board authority in accordance with this Policy may be held personally liable for any or all of the obligations imposed on the School Board by such contract.

Legal Reference:

Virginia Constitution Article VIII, § 7. School Boards.

Code of Virginia § 2.2-4300, *et seq.*, as amended. Virginia Public Procurement Act.

Code of Virginia § 22.1-28, as amended. Supervision of schools in each division vested in school board.

Code of Virginia § 22.1-70, as amended. Powers and duties of superintendent generally.

Code of Virginia § 22.1-71, as amended. School board constitutes body corporate; corporate powers.

Code of Virginia § 22.1-79, as amended. Powers and duties.

Code of Virginia § 22.1-89, as amended. Management of funds.

Code of Virginia § 22.1-91, as amended. Limitation on expenditures; penalty

Adopted by School Board: July 1, 1997

Amended by School Board: June 17, 2008

Scrivener's Amendments: September 6, 2013

Amended by School Board:

APPROVED AS TO
LEGAL SUFFICIENCY

Kamala H. Larrick

INSTRUCTION

Special Education

A. Services

The School Board assures that the School Division shall provide the following special education services:

1. A free appropriate public education (FAPE) will be available for each ~~student~~~~child~~ with disabilities, ages 2 to 21, inclusive, including those enrolled in private school within the School Division's jurisdiction;
2. All ~~students~~~~children~~, ages 2 to 21, inclusive, residing in the School Division who have disabilities and need special education and related services are identified, located, evaluated and placed in an appropriate educational program (Child Find);
3. ~~Students~~~~Children~~ with disabilities and their parents, legal guardians or surrogates are guaranteed procedural safeguards in the process of identification, evaluation, and educational placement;
4. To the maximum extent appropriate, ~~students~~~~children~~ with disabilities will be educated with children who are non-disabled (Least Restrictive Environment - LRE);
5. Confidential records of ~~students~~~~children~~ with disabilities shall be properly maintained;
6. Testing and evaluative materials utilized for the purpose of classifying and placing children with disabilities are selected and administered so as not to be racially or culturally discriminatory;
7. An individualized education program (IEP) for each child with disabilities will be developed and maintained;
8. Surrogate parents will be appointed, when appropriate, to serve the educational interest of ~~students~~~~children~~, ages 2 to 21, inclusive, who are suspected of having, or are determined to have a disability;
9. A comprehensive system of personnel development, to include the in-service training of general and special education instructional and support personnel, related to the needs of children with disabilities is provided;
10. Program evaluation (i.e., individualized education program) shall be conducted annually;
11. There will be on-going parent/legal guardian or adult student consultation as appropriate;

12. A full educational opportunity goal is provided for all ~~student~~children with disabilities, from birth to age 21, inclusive, including appropriate career education, pre-vocational education, and vocational education; and
13. ~~Students~~Children with disabilities are given the right of participating in the state assessment system. Parents/legal guardians or adult of students whose IEP provides for an alternate assessment must be informed how participation in such assessment may delay or otherwise affect the student from completing the requirements for a regular high school diploma. (34 CFR 300.160(d))

B. Continuum of Services

A continuum of services shall be considered for all children with disabilities as follows:

1. All instruction in the general education classroom, no special education and related services needed, not eligible for special education;
2. All services and instruction in the general education classroom; (Note: Home-based instruction for preschool children with disabilities is considered the natural setting and as such, is the least restrictive environment.)
3. Most instruction in the general education classroom with some instruction (i.e., less than 50%) provided by special education staff in a setting outside the general education classroom;
4. Instruction in the general education classroom with most (i.e. 50% or greater) instruction provided by special education staff in a setting outside the general education classroom;
5. Instruction provided by special education staff in a setting fully outside the general education classroom but within the regular public school facility;
6. Instruction in a separate public day school;
7. Instruction in a private day school for students with disabilities;
8. Instruction in a public residential facility;
9. Instruction in a private residential facility;
10. Homebound instruction; and
11. Instruction in a hospital setting.

C. Placement Criteria to Meet the LRE Requirement and Assurance

1. To the maximum extent appropriate, the student is educated with other ~~students~~children without disabilities.
2. Special classes, separate schooling or other removal of the student from the regular educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

3. The student's placement is as close as possible to the ~~student~~^{child}'s home and unless the IEP of the student with a disability requires some other arrangement, the student is educated in the school that he or she would attend if he or she did not have a disability.
4. In selecting the LRE, consideration is given to any potential harmful effect on the student or on the quality of the services that he/she needs.
5. The student with a disability is not removed from education in age-appropriate regular classrooms solely because of needed modifications in the general curriculum.
- 5-6. The student's placement is determined at least annually, with any proposed change in placement requiring prior written notice that specifically describes why the change in placement was proposed and why each less restrictive placement on the continuum of alternative placements was not selectedrefused. (34 CRF 300.115-116 and 503)

Editor's Notes

See the School Division's "Local Annual Special Education Plan/Report." This mandated document specifies plans for providing a free appropriate public education and related services to all children with disabilities for the following year and reports on the extent to which the plan for the preceding year has been implemented.

For divisionwide implementation see "Virginia Beach Public Schools Special Education Administrative Guidelines."

See also "Virginia Beach Public Schools Department of Teaching and Learning: Section 504 Administrative Guidelines (revised August 2012)."

*For Special Education Advisory Committee (SEAC) see **School Board Policy 7-22.***

Legal References:

Code of Virginia § 22.1-213, as amended. Definitions.

Code of Virginia § 22.1-214, as amended. Board to prepare special education program for children with disabilities.

Code of Virginia § 22.1-215, as amended. School divisions to provide special education; plan to be submitted to the Board.

Code of Virginia § 22.1-215.1, as amended. Information regarding procedures and rights relating to special education placement and withdrawal.

Code of Virginia § 22.1-216, as amended. Use of public or private facilities and personnel under contract for special education.

Code of Virginia § 22.1-217, as amended. Visually impaired children.

Code of Virginia § 22.1-218, as amended. Reimbursement for placement in private schools; reimbursement of school boards from state funds.

Code of Virginia § 22.1-218.1, as amended. Duty to process placements through the Interstate Compact on the Placement of Children.

Code of Virginia § 22.1-219, as amended. Use of federal, state or local funds not restricted.

Code of Virginia § 22.1-220, as amended. Power of counties, cities and towns to appropriate and expend funds for education of children with disabilities.

Code of Virginia § 22.1-221, as amended. Transportation of children with disabilities attending public or private special education programs.

Code of Virginia § 22.1-253.13.1, as amended. Standard 1. Instructional programs supporting the Standards of Learning and other educational objectives.

8 VAC 20-80-10, *et seq.*, as amended, Virginia Board of Education Regulations Governing Special Education programs for children with disabilities in Virginia.

Adopted by School Board: October 21, 1969

Amended by School Board: June 18, 1974

Amended by School Board: April 20, 1976

Amended by School Board: December 19, 1978

Amended by School Board: August 21, 1990

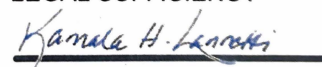
Amended by School Board: July 16, 1991

Amended by School Board: July 13, 1993 (Effective August 14, 1993)

Amended by School Board: June 6, 2006

Scrivener's Amendments: January 8, 2014

APPROVED AS TO
LEGAL SUFFICIENCY



COMMUNITY RELATIONS

Soliciting from/by School Personnel

A. **Soliciting and Sales to/from/by School Division Employees**

No person or organization may solicit funds or donations or purchase goods or services from school personnel without the consent of the principal or supervisor of the work site.

B. **Soliciting and Sales by School Division Employees**

1. School employee organizations shall engage in fund-raising projects or solicitation in the community under regulations approved by the Superintendent. School Division employees may not solicit funds from or undertake sales to School Division employees or students without the prior approval of their supervisors. Solicitation of funds will include requests for donations of money, gifts or other items. Use of crowdsourcing or other online fundraising must have prior approval of the employee's supervisor. The organizer will consider options that will provide the greatest financial return for the school based on students' participation in any fundraising activities.

C. **Soliciting and Sales to/from Students**

In general, the schools shall not be used as fundraising agencies for outside organizations. Principals may permit the solicitation of voluntary contributions and/or memberships from students providing such actions are deemed to be of educational value and meet the criteria set forth in this Policy. Any individual or group desiring to solicit funds or make sales to students other than regular School Division sales, must first receive approval from the building principal or supervisor or their designees. Principals or supervisors will evaluate such requests according to the following criteria: 1) relevancy and benefit to the overall school program; 2) a limited use potential for interference with of instructional or school related activity time; and 3) duplicate appeals will not be made at students' homes. Solicitation of funds will include requests for donations of money, gifts or other items; 4) Limiting the use of cash prizes or incentives in any fund raising activity.

D. **Emergencies and Disasters**

The Superintendent or designee is authorized to approve the solicitation of voluntary contributions to local fund drives that are of an emergency nature or that are in response to disasters having a strong emotional effect on the community. Contributions should be directed to established financial institutions or approved organizations and should not be commingled with School Division funds.

Adopted by School Board: October 21, 1969

Amended by School Board: August 21, 1990

Amended by School Board: July 16, 1991

Amended by School Board: October 20, 1992

Amended by School Board: August 19, 2014

Amended by School Board: 2018

APPROVED AS TO
LEGAL SUFFICIENCY

Kanaka H. Lantieri

COMMUNITY RELATIONS

Fund-Raising by Students

A. Generally

Fund-raising activities by a school, school-sponsored organization or student group ~~shall~~may not include ~~any of~~ the following ~~prohibited condition~~elements:

1. ~~Limiting the use~~The use of cash or prize incentives in any fund-raising activity;
2. ~~Prohibiting any door-to-door sales or neighborhood canvassing by elementary and middle school students; or~~
3. ~~The~~ limited use of instructional time to promote a fund-raising activity or to celebrate the outcome of a fund-raising activity. This restriction on the use of instructional time shall not apply to annual book fairs conducted under the supervision of a school's media specialist;
4. Food and beverages sold through fundraising are subject to the Smart Snack guidelines established by federal regulation. All food and beverage sales to students anywhere on campus during the school day must meet the Smart Snack guidelines. In accordance with federal and/or state regulation or guidance, the Superintendent or designee may create exceptions to these conditions for a limited number of fundraisers at the school each year. Fundraising activities that take place outside of the school are exempt from nutrition standards. Consideration should also be given to the potential for allergic reaction to ingredients in items for sale as well as compliance with health code requirements when approving such sales;
5. Charitable gaming or gambling, as defined by state law and regulation, are prohibited by students and staff as a fundraising activity;
6. Fundraising activities that involve the use or sale of weapons, alcohol, tobacco, drugs, medications, imitations thereof, and/or any material that encourages violence, immorality, illegal, abusive behavior, or a reason determined the Superintendent or designee to be inappropriate for school related fundraiser are prohibited;
7. Students may not be required to participate in the fundraising activity as a condition of receiving educational services or participating in school sponsored activities;
8. Fundraising for personal private benefit is prohibited;
9. Fundraising through crowdsourcing or online fundraising programs must have prior approval from the principal with consultation from the Office of Business Services and/or the Department of Media/Communication. The Superintendent is

authorized to develop regulations or guidance regarding this type of fundraising. Students or families must authorize release of contact information for such fundraising activities; and

10. The Superintendent or designee are authorized to terminate any fundraising activity that is determined to be inappropriate to the educational environment, is inconsistent with policy or regulation, or otherwise reflects poorly on the School Division; and -
- 3.11. The organizer will consider options that will provide the greatest financial return for the school based on students' participation in any fundraising activities.

B. High School Fund-Raising

Fund-raising activities by schools, school-sponsored organizations or student groups that require and/or encourage high school students to engage in door-to-door selling or to solicit funds within the community must have the prior authorization of the principal under regulations approved by the Superintendent.

C. In-school Projects

The individual school principal may use his or her discretion in approving or disapproving in-school fund-raising projects. These are projects in which students are involved either during the school day or are scheduled before and/or after school. Projects in this category take place on the school premises or where a sanctioned school function is being held.

Adopted by School Board: October 21, 1969

Amended by School Board: August 21, 1990

Amended by School Board: July 16, 1991

Amended by School Board: October 20, 1992

Amended by School Board: November 18, 1997 (Effective Date December 1, 1997)

Amended by School Board: October 6, 1998

Scrivener's Amendments: June 10, 2014

Amended by School Board: 2018

APPROVED AS TO
LEGAL SUFFICIENCY

Kamala H. Lantieri



Subject: Personnel Report **Item Number:** 12

Section: Action **Date:** September 25, 2018

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 September 25, 2018, 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

**VIRGINIA BEACH CITY PUBLIC SCHOOLS
PERSONNEL REPORT SEPTEMBER 2018
ASSIGNED TO THE UNIFIED SALARY SCALE**

2018-2019

SCHOOL/DEPARTMENT**POSITION****APPOINTMENTS - ELEMENTARY SCHOOL****BETTIE F. WILLIAMS**

9/11/2018

Lorraine Bryant Special Education Assistant, .5

COLLEGE PARK

9/5/2018

Christina E. Brown School Nurse

CORPORATE LANDING

9/6/2018

Hayley M. Whittaker Kindergarten Assistant

INDIAN LAKES

9/6/2018

Rebecca Painter Custodian I, 10 month, night

THALIA

9/6/2018

Brandi L. Johnson Special Education Assistant

TRANTWOOD

9/6/2018

Jonathan D. Lape Custodian I, 10 month

WOODSTOCK

9/10/2018

Eric Kline Physical Education Assistant

9/19/2018

Christie L. Collins Clinic Assistant, .5

APPOINTMENTS - MIDDLE SCHOOL**BRANDON**

8/28/2018

Angela D. Wilson Clinic Assistant

9/6/2018

Maximilian A. Balthrop Custodian I, 10 month

LARKSPUR

9/6/2018

Shonna M. Roberts Special Education Assistant

PRINCESS ANNE

9/17/2018

Scott Amadon Security Assistant

VIRGINIA BEACH

9/4/2018

Macarena C. Donoso Special Education Assistant

APPOINTMENTS - HIGH SCHOOL**BAYSIDE**

9/6/2018

Jason B. Jones Security Assistant

9/6/2018

Tomeka D. Harris Special Education Assistant

9/10/2018

Rebecca L. Hankins Special Education Assistant

GREEN RUN

9/6/2018

Harrison D. Dixon Security Assistant

KELLAM

9/5/2018

Pedro O. Mariano, Jr. Custodian I, 10 month, night

OCEAN LAKES

9/10/2018

George R. Winn, Jr. Security Assistant, .4

RENAISSANCE ACADEMY

8/28/2018

Brett A. Laravie Security Assistant

9/25/2018

Reynaldo L. Silva Custodian I, 10 month, night

SCHOOL/DEPARTMENT**POSITION****APPOINTMENTS - MISCELLANEOUS****DEPARTMENT OF TECHNOLOGY**

9/17/2018 Jennifer L. Blake Customer Support Technician I

OFFICE OF TRANSPORTATION AND FLEET MANAGEMENT SERVICES

9/17/2018 Edward E. Kroft Fleet Technician III

9/17/2018 Joshua A. Evanyk Fleet Technician II

9/17/2018 Timothy W. Smith Fleet Technician II

RESIGNATIONS - ELEMENTARY SCHOOL**ALANTON**

6/15/2018 Sonia Y. Johnson Cafeteria Assistant, 5 hours (career enhancement opportunity)

BAYSIDE

9/4/2018 Keon J. Tavers Custodian I, 10 month, night (job abandonment)

HERMITAGE

6/18/2018 Angela N. Dammon Kindergarten Assistant (family health)

HOLLAND

9/26/2018 Areli Becerril Custodian I, 10 month, night (career enhancement opportunity)

LANDSTOWN

9/17/2018 Daniel Campbell Custodian I, 12 month, night (expiration of long-term leave)

NEW CASTLE

6/15/2018 Michael E. Garcia Cafeteria Assistant, 6.5 hours (family)

PARKWAY

9/17/2018 Alexander A. Tarampi Custodian II, Head Night (career enhancement opportunity)

ROSEMONT

6/18/2018 Kisha S. Wright Pre-Kindergarten Assistant (job abandonment)

ROSEMONT FOREST

8/27/2018 Calvin Morris Custodian I, 10 month, night (job abandonment)

RESIGNATIONS - MIDDLE SCHOOL**BAYSIDE**

6/15/2018 Felicia Z. Davis Cafeteria Assistant, 6 hours (career enhancement opportunity)

PLAZA

6/18/2018 Louisa E. M. Loudermilk Security Assistant (personal reasons)

VIRGINIA BEACH

8/28/2018 Sara M. Wilder Special Education Assistant (personal reasons)

RESIGNATIONS - HIGH SCHOOL**KELLAM**

6/15/2018 George Moore Custodian I, 10 month, night (personal reasons)

6/15/2018 Micah A Henry Custodian I, 10 month, night (personal reasons)

OCEAN LAKES

9/4/2018 Natasha R. Alston Security Assistant (regular contract to temporary)

RESIGNATIONS - MISCELLANEOUS**OFFICE OF FOOD SERVICES**

9/14/2018 Carla Green Assistant Cafeteria Manager (career enhancement opportunity)

OFFICE OF TRANSPORTATION AND FLEET MANAGEMENT SERVICES

9/14/2018 Stanley A. Boroden Bus Driver, 6.5 hours (death)

9/20/2018 Ashley A. Jennings Bus Assistant, 5.5 hours (career enhancement opportunity)

9/20/2018 Rebecca L. Wilfong Bus Driver, 5.5 hours (career enhancement opportunity)

9/28/2018 Timothy D. Krieg Bus Driver, 6.5 hours (career enhancement opportunity)

9/30/2018 Melanie A. Langston Bus Driver, 7 hours (relocation)

SCHOOL/DEPARTMENT**POSITION****RETIREMENTS - ELEMENTARY SCHOOL****CORPORATE LANDING**

9/28/2018

Carol F. Martin Cafeteria Assistant, 6.5 hours

RETIREMENTS - MIDDLE SCHOOL**LARKSPUR**

6/18/2018

Mary Lou Dontigney Special Education Assistant

RETIREMENTS - HIGH SCHOOL**NONE****RETIREMENTS - MISCELLANEOUS****OFFICE OF TRANSPORTATION AND FLEET MANAGEMENT SERVICES**

6/30/2018

Edna L. Matuszak Bus Driver, 5 hours

11/30/2018

Keith L. Thornton Transportation Area Supervisor

OTHER EMPLOYMENT ACTIONS**NONE**

**VIRGINIA BEACH CITY PUBLIC SCHOOLS
PERSONNEL REPORT SEPTEMBER 2018
ASSIGNED TO THE INSTRUCTIONAL SALARY SCALE
2018-2019**

<u>SCHOOL/DEPARTMENT</u>	<u>SUBJECT</u>	<u>COLLEGE</u>	<u>PREVIOUS SCHOOL DISTRICT</u>
<u>APPOINTMENTS - ELEMENTARY SCHOOL</u>			
<u>HOLLAND</u> 9/5/2018	Sheila A. Escajeda	Art Teacher, .2	Virginia Wesleyan University
<u>APPOINTMENTS - MIDDLE SCHOOL</u>			
<u>BAYSIDE 6TH GRADE CAMPUS</u> 8/23/2018	Jennifer A. Deisch	Grade 6 Science	University of Phoenix
<u>BAYSIDE</u> 8/23/2018	Jason Oddo	Health and Physical Education	SUNY College-Cortland, NY
8/23/2018	Ruth A. Crew	Grade 7 Math	University of Houston
<u>BRANDON</u> 8/23/2018	Nancy P. Cobb	Grade 6 Science	Virginia Commonwealth University
<u>CORPORATE LANDING</u> 8/23/2018	Sarah H. Widenhofer	Art	Old Dominion University
<u>LYNNHAVEN</u> 8/23/2018	Kendra L. Todd	Health and Physical Education	University of Arizona
<u>PRINCESS ANNE</u> 8/23/2018	Rebecca J. Marchant	Special Education	Old Dominion University
8/23/2018	Jessica D. Gengler	Grade 7 Math	Old Dominion University
8/23/2018	Lisa M. Anderson	Music-Vocal	Marshall University, WV
<u>SALEM</u> 8/23/2018	Kalbie Yildiz	Grade 6 English	University of North Florida
<u>VIRGINIA BEACH</u> 8/23/2018	Carolyn M. St. Cyr	Special Education	Wake Forest University, NC
<u>APPOINTMENTS - HIGH SCHOOL</u>			
<u>KELLAM</u> 9/5/2018	Brian Hall	Latin	Hillsdale College, MI
<u>RENAISSANCE ACADEMY</u> 9/12/2018	Jennifer E. Frank	English	Old Dominion University
9/27/2018	Ieisha B. Smallwood	School Counselor	Norfolk State University

<u>SCHOOL/DEPARTMENT</u>	<u>SUBJECT</u>	<u>COLLEGE</u>	<u>PREVIOUS SCHOOL DISTRICT</u>
<u>APPOINTMENTS - MISCELLANEOUS</u>			
<u>OFFICE OF PROGRAMS FOR EXCEPTIONAL CHILDREN</u>			
9/4/2018	Therese B. Fink	Hearing Impairment, .4	Old Dominion University
9/6/2018	Phyllis E. Pruett	Visual Impairment, .4	Old Dominion University
<u>RESIGNATIONS - ELEMENTARY SCHOOL</u>			
<u>ARROWHEAD</u>			
9/17/2018	Elizabeth A. Wallace	Music-Vocal Teacher	
<u>RESIGNATIONS - MIDDLE SCHOOL</u>			
NONE			
<u>RESIGNATIONS - HIGH SCHOOL</u>			
NONE			
<u>RESIGNATIONS - MISCELLANEOUS</u>			
NONE			
<u>RETIREMENTS - ELEMENTARY SCHOOL</u>			
NONE			
<u>RETIREMENTS - MIDDLE SCHOOL</u>			
<u>INDEPENDENCE</u>			
6/18/2018	Marlou H. Jones	Special Education	
<u>RETIREMENTS - HIGH SCHOOL</u>			
NONE			
<u>RETIREMENTS - MISCELLANEOUS</u>			
NONE			
<u>OTHER EMPLOYMENT ACTIONS</u>			
NONE			

VIRGINIA BEACH CITY PUBLIC SCHOOLS
PERSONNEL REPORT SEPTEMBER 2018
ADMINISTRATIVE APPOINTMENTS
2018-2019

SCHOOL/DEPARTMENT

POSITION

APPOINTMENTS - ELEMENTARY SCHOOL

NONE

APPOINTMENTS - MIDDLE SCHOOL

NONE

APPOINTMENTS - HIGH SCHOOL

NONE

APPOINTMENTS - MISCELLANEOUS

NONE



English as a Second Language Program (K-12):

Subject: Evaluation Readiness Report

Item Number: 13A

Section: Information

Date: September 25, 2018

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

Prepared by: Stephen C. Court, Program Evaluation Specialist

Heidi L. Janicki, Ph.D., Director of Research and Evaluation

Lisa A. Banicky, Ph.D., Executive Director

Office of Planning, Innovation, and Accountability

Presenter(s): Stephen C. Court

Recommendation:

That the School Board receive the English as a Second Language Program Evaluation Readiness Report, including the program goals and objectives and recommended evaluation plan.

Background Summary:

According to School Board Policy 6-26, "Existing programs will be evaluated based on an annual Program Evaluation Schedule which will be developed by the Program Evaluation Committee and approved by the School Board annually." On September 6, 2017, the School Board approved the 2017-2018 Program Evaluation Schedule, in which the English as a Second Language Program was recommended for an evaluation readiness report. Based on the policy, the English as a Second Language Program Evaluation Readiness Report focuses on the outcomes of the readiness process, including the development of measurable goals and objectives and recommended evaluation plan.

Source:

School Board Policy 6-26

School Board Minutes September 6, 2017

Budget Impact:



English as a Second Language (ESL) Program: *Evaluation Readiness Report*

By Stephen C. Court, Program Evaluation Specialist and
Heidi L. Janicki, Ph.D., Director of Research and Evaluation

September 2018



Planning, Innovation, and Accountability
Office of Research and Evaluation
Virginia Beach City Public Schools

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Executive Summary

The purpose of this Evaluation Readiness Report is to comply with School Board Policy 6-26. According to the policy, “Existing programs will be evaluated based on an annual Program Evaluation Schedule which will be developed by the Program Evaluation Committee and approved by the School Board annually.” On September 6, 2017, the School Board approved the 2017-2018 Program Evaluation Schedule in which the English as a Second Language (ESL) program was recommended for an Evaluation Readiness Report. Based on School Board Policy 6-26, for programs scheduled for an Evaluation Readiness Report, the Office of Planning, Innovation, and Accountability (PIA) will “assist program staff in defining measurable goals and objectives, as well as linkages with activities and outcomes.” According to the policy, an Evaluation Readiness Report focusing on the outcomes of this process and recommendations regarding continued evaluation of the program will be presented to the Superintendent and School Board.

Results of the Evaluation Readiness Process

- The ESL Evaluation Readiness Committee and staff from PIA’s Office of Research and Evaluation met to discuss the evaluation process. Goals and measurable objectives were developed, along with a three-year program evaluation plan.
- The first goal is that ESL teachers and classroom teachers participate in professional learning to understand the needs of English learners and collaborate to seek ways to best serve their EL students. Specific objectives include:
 - Having ESL teachers participate in effective professional learning to increase their instructional effectiveness with EL students.
 - Having classroom teachers participate in effective professional learning to increase their understanding of and capacity to teach EL students.
 - Having ESL teachers and classroom teachers collaborate to meet EL students’ needs.
- The second goal is that ESL program will foster EL students’ social and emotional development to support students as they become confident learners who feel part of their school community. Specific objectives include having EL students:
 - Demonstrate confidence through class participation and group collaboration.
 - Participate in athletics, clubs, and other extracurricular activities.
 - Attend school regularly.
 - Report positive relationships with peers, teachers, and administrators.
 - Report a sense of belonging to their school.
 - Report that school is a welcoming place to learn.
- The third goal is that the ESL program will be student-centered and provide EL students with a variety of choices and opportunities to help students reach their goals. Specific objectives include having EL students:
 - Receive personalized learning opportunities.
 - Make informed decisions about college, employment, or military service.
 - Enroll in rigorous coursework in middle school and high school.
 - Enroll in academy and other specialized programs.
 - Demonstrate college- and career-readiness skills.
- The fourth goal is that EL students will attain English proficiency in listening, speaking, reading, and writing. Specific objectives include having EL students:
 - Make adequate progress each year in English language development.
 - Achieve English proficiency within five years.

- Graduate from high school on time.
- The fifth goal is that the parents of EL students will be provided with supports and services to enable them to support and participate in their child's education. Specific objectives include having the parents of EL students:
 - Receive timely notice of their child's English language progress and status in a manner that they can understand.
 - Attend and express satisfaction with events, programs, and resources.
 - Receive school division communications in a manner that they can understand.

Recommendations and Rationale

Recommendation #1: Begin a three-year evaluation during 2018-2019 focused on evaluating the implementation of the ESL program with a year-one report presented to the School Board in the fall of 2019. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: It is proposed that a three-year evaluation of the ESL program commence during 2018-2019. The evaluation will focus on the ESL program's implementation processes and answer questions about how the program operates, including documenting the various curricular models and instructional methods employed when delivering ESL services and supports. A review of evaluation literature during the evaluation readiness process indicated that the success of ESL programs tends to depend less on adhering to a particular model than on factors affecting program quality, including ESL teacher caseload, opportunity for collaboration among the ESL teacher and classroom teachers, and the degree to which division and school leaders make EL students a priority. While the evaluation in 2018-2019 will focus on implementation processes, data for program objectives focused on student outcomes will be collected for baseline purposes.

Recommendation #2: Continue the evaluation of the ESL program during 2019-2020 maintaining the focus on implementation with a year-two report presented to the School Board in the fall of 2020. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: It is proposed that the evaluation of the ESL program continue to focus on program implementation processes during its second year. As part of the year-two evaluation, modifications or changes made to the program will be described, and baseline data for student outcome goals and objectives will be collected for a second year. A second year of focusing on program implementation processes will provide an opportunity to address any modifications or changes to the program that occur due to previously planned modifications, changes to federal and/or state regulations, or in response to the year-one evaluation recommendations. Two years of focusing mainly on program implementation will allow for a more complete examination and understanding of the extent and nature of the ESL program's components and processes at all school sites within the Virginia Beach school division. In addition, collecting more than one year of baseline student outcome data prior to evaluating program effectiveness for EL students will enable longitudinal analyses in addition to the cross-sectional analyses that provide "snapshots" at particular times.

Recommendation #3: Conduct the final evaluation of the ESL program during 2020-2021 shifting the focus from implementation to program effectiveness in terms of student outcomes with a year-three comprehensive evaluation report presented to the School Board in the fall of 2021. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: Following the two years of focusing on program implementation processes, it is proposed that the evaluation during 2020-2021 shift its emphasis to the more summative purpose of measuring program effectiveness in terms of student outcomes and students' linguistic and academic growth, as well as on the degree to which the program met its goals and objectives. Based on the year-three results, additional evaluation update reports may be recommended to monitor certain outcomes or to provide information about possible adjustments to the ESL program due to changes in federal and/or state regulations or due to program evaluation recommendations. Because one of the student outcome objectives is longitudinal in nature, there may be longitudinal components of the evaluation which will need to be addressed beyond 2020-2021.

Background

Program Description and Purpose

Through its English as a Second Language (ESL) program, Virginia Beach City Public Schools (VBCPS) actively provided ESL services to 1,292 English learner (EL) students in grades K-12 during the 2017-2018 school year. Among them, they speak 59 different languages identified by the Virginia Department of Education (VDOE). The two most common non-English home languages, Spanish and Tagalog, were spoken by 56 percent of the EL students.

Philosophically, the ESL program is based on the premise that success in English language development is critical to success in all other curricular areas as well as future learning. The program's purpose is to prepare English learners to be college and career ready by developing their conversational and academic English language proficiency through integrated content-based language instruction so that the students will have access to the same educational opportunities as all students. The intent is to accomplish this as quickly as possible so that EL students can participate meaningfully in the division's educational program within a reasonable amount of time. The ESL program aligns with all four goals of *Compass to 2020*: (1) High Academic Expectations, (2) Multiple Pathways (Personalized Learning), (3) Social-Emotional Development, and (4) Culture of Growth and Excellence.

More specifically, the ESL program aims to develop the conversational and academic English language proficiency of EL students in listening, speaking, reading, and writing so that they can participate meaningfully in the division's educational program. However, the program's vision, documented on the ESL homepage on the VBCPS.com website, is broader.

Table 1: Belief Statement From ESL Homepage

WE

the Virginia Beach City Public Schools English as a second language teachers, believe in English learner student advocacy to ensure students are provided equal access to the same educational opportunities as all students.

WE

believe all English learner students must be held to the same high academic standards as their native English-speaking peers.

WE

believe instruction tailored to each learner's English proficiency level and adapted for individual learning needs and styles helps increase English language development and student achievement in core content areas.

WE

believe parents play a critical role in their child's academic and linguistic development by becoming active partners in the education of their child.

WE

believe the mastery of social and standard academic English and the understanding of social and cultural norms allow for access, equity, and social justice.

WE

believe English learner students learn effectively when there exists a confirmation and respect of their cultural richness and linguistic advantages; therefore, we employ teaching practices and instructional strategies that honor, respect, affirm, and build upon the language and culture of each child.

WE

believe in accelerating the acquisition of the English language by building on English learners' backgrounds, cultural experiences and personal goals through content, student-centered practices, community engagement and collaboration to become caring and contributing members of society.

The belief statements lead directly to a vision statement that at the bottom of the homepage states: "The vision of the Virginia Beach City Public Schools English as a Second Language Program is to empower English learners to master social and academic English; to achieve academic success; to accomplish personal goals focused on college and career readiness; and to navigate the diverse local and global communities."

Conceptually, the ESL program in VBCPS is based on the English Language Development (ELD) standards produced by the World-Class Instructional Design and Assessment (WIDA) Consortium. The WIDA Consortium was originally formed in 2003. It consists of 39 U.S. states and territories, including Virginia. Upon joining WIDA in 2008, the Virginia Department of Education (VDOE) provided guidance that the Virginia Standards of Learning (SOL), in conjunction with the WIDA English Language Development standards, should guide the development of a school division's language instruction educational program.¹

The WIDA Consortium also designs and implements proficiency standards and assessments for grades K-12 students who are English language learners, which must be used by school divisions in Virginia.² The three main assessments used in VBCPS are the Kindergarten WIDA-ACCESS Placement Test (K-WAPT) and the WIDA Screener (grades 1 to 12) for identifying EL students and the WIDA ACCESS for ELLs 2.0 for monitoring their English language development in the four domains of the English language: speaking, listening, reading, and writing. Also, the WIDA Consortium provides professional learning to educators, and it conducts research on a variety of topics related to the teaching, learning, and assessment of EL students.

In addition to WIDA, a wide variety of EL-related regulations and policies set forth by both the federal government and VDOE also influence the design and implementation of the ESL program in VBCPS. For example, the U.S. Department of Education (USED) issued the following guidance in September 2016 to update previous language from the No Child Left Behind (NCLB) Act: “Under the Every Student Succeeds Act (ESSA), states must annually assess the English language proficiency of ELs.”³ In turn, VDOE mandated that local education agencies, including VBCPS, would use the WIDA ACCESS for this purpose.⁴ In other words, the amount of local discretion that VBCPS can exercise with respect to assessment is limited by federal and Virginia policy, regulation, and guidance, as well as by WIDA philosophy, procedure, and practice. Nonetheless, VBCPS retains significant choice in how its ESL program is prioritized and implemented.

Instructionally, a blended model (“pull-out” and “push in”) was used at the elementary schools. Generally, a “pull-out” model was used with EL students who were newcomers and/or whose slower rate of English language progress indicated the advisability of providing focused and concentrated individual or small group instruction. At elementary schools, ESL teachers provided “sheltered” science instruction in small group settings when “pulling out” EL students. Sheltered instruction generally involved previewing the science material and academic vocabulary with students before the material was introduced in the classroom by the classroom teacher. When implementing a “push in” model with their EL students, the ESL teachers supported the classroom teachers’ instruction in the elementary content areas.

At the middle school level, the ESL teachers sheltered

English core instruction through an elective bell in a “pull out” model. Students in the high school ESL program received instruction on the *essential understandings* (big ideas) and *critical vocabulary* in English, reading, and social studies courses. At the high school level, the purpose of sheltered instruction in the content areas is to assist the EL students in transitioning to the actual credit-bearing courses.

The “pull out” approach tended to predominate in VBCPS during 2017-2018 at all three school levels. According to ESL program descriptions for the three levels, the “pull out” approach to providing sheltered instruction generally follows a formal model known as the Sheltered Instruction Observation Protocol (SIOP).⁵

At the high school level, 196 students received ESL services. A total of 77 students were served in place at four high schools by two ESL teachers through a model intended to provide ESL instruction in home high schools. The other 119 high school students spent half of each school day attending English language classes at the ESL Student Center, located in the division’s Technical and Career Education Center (TCE). There, they received English language development instruction and support from one full-time ESL teacher as well as from another ESL teacher assigned to the TCE for part of the day. Students who attended the morning session were transported back to their home schools for the afternoon. Those students assigned to the afternoon session were transported home after school. Another 46 high school students did not receive ESL services during the 2017-2018 school year because their parents opted out of services. The decision to opt out of services was mainly related to parents wanting their children to graduate on time by accruing course credits in academic classes essential for high school graduation that could not be accrued at the TCE.⁶ In addition, students participating at the TCE would need to be away from their home high schools for half of each school day.⁷ This was part of the reason for implementing the model that provided ESL services at the four home high schools during 2016-2017 and 2017-2018.

During the 2017-2018 school year, the ESL program was staffed with 28 full-time and 2 part-time ESL teachers based on a staff assignment list from the Department of Teaching and Learning. Of the 30 teachers, 29 were itinerant – that is, they traveled between two or more schools. They were assigned to combinations of elementary, middle, and/or high school sites. Depending on their assignment, teachers

served from two schools to five schools, spending time at each location over the course of the week. Across the division, the caseloads of ESL teachers differed. These numbers were subject to continuous fluctuation throughout the year. In total, the ESL program served 1,292 EL students during the 2017-2018 school year.

Literature Review

To help prepare the proposal presented in this Evaluation Readiness Report, the Office of Research and Evaluation (ORE) conducted a review of the literature. The review mainly covered (a) federal, state, and local policy guidance and documentation and (b) research studies and formal evaluations of EL programs elsewhere. It focused on several EL-related topics, including instructional models and methods for both English language development and content area instruction; procedures for identifying, assessing, and monitoring the linguistic, academic, and social needs and progress of English learners; and best practices for supporting special categories of English learners, such as newcomers, Students with Limited or Interrupted Formal Education (SLIFE), and Long-Term English Learners (LTEL). The literature review also examined local guidance provided on the ESL section of the VBCPS website - including the English Learner Team Handbooks, which set forth the provisions and procedures to be followed by VBCPS schools.⁸

The literature review yielded several findings. First, it confirmed that the broad scope of VBCPS's ESL program described in the previous section aligns with research into best practice. For example, based on a careful analysis of WIDA data, Cook, Boals, and Lundberg (2011) found that "Reaching language proficiency takes time and requires attention to students' linguistic, cultural, and academic needs."⁹ Similarly, an ESL handbook from Fairfax County notes that successful ESL programs deliver more than just English language instruction. Rather, they provide cohesive, sustained systems of support for English language development, academic achievement, and socio-emotional learning, as well as encouraging parental involvement at school.¹⁰

A second finding from the literature review was that a wide variety of critical factors might affect the success of an ESL program either positively or negatively.

- The success of ESL programs depends on the degree to which division and school leaders make EL students a priority.¹¹
- The ESL staffing levels, for example, tend to influence the effectiveness of an ESL program.¹²

- The ESL-related professional learning for not only ESL teachers but also general education teachers and school administrators is integral to the success of an ESL program, as are the quality and frequency of the professional learning.^{13,14}
- The degree to which ESL teachers plan and coordinate with other school staff is also critical to the success of ESL programs.¹⁵
- The degree to which ESL instruction and interventions are effective depends more on the quality of their implementation than on the choice of particular instruction and intervention models.¹⁶

A third important finding is that there is a gap between policy prescription and empirical reality. In practice, few public school districts meet expectations or engage fully in the best practices set forth in EL policy guidance by the federal government, their state education agency, or a variety of ESL-related professional organizations and advocacy groups. For example, *Education Week* reported in a 2016 article that researchers at Education Northwest found that only half of the EL students entering kindergarten in Washington state reached proficiency in 3.8 years, but, worse, 18 percent of the students still were not proficient within eight years.¹⁷ The study found that timelines varied significantly by the English level students had upon entering kindergarten, and also by their home language.¹⁸

A fourth important finding is that years of both empirical research and policy analysis have yielded little consensus with respect to whether particular curricular models and instructional methods are more effective than other models. Much of the research into best practices demonstrates that how well a model is implemented is more influential on the efficacy of an ESL program than the type of model chosen.¹⁹ Common elements of successful ESL programs include professional learning opportunities for both ESL and content-area teachers, as well as ample opportunity for ESL and classroom teachers to plan and collaborate within and across grade levels.

A fifth important finding is that it is essential for policy makers and all other ESL program stakeholders to distinguish Basic Interpersonal Communicative Skills (BICS) from Cognitive Academic Language Proficiency (CALP). The term BICS refers mainly to social discourse, which involves listening and speaking. In contrast, CALP refers to academic language, which involves the more formal sentence structure and technical vocabulary important to classroom learning. Academic language is generally abstract, context

reduced, and specialized. In addition to acquiring academic language, many ELs need to develop effective study habits, as well as higher-order thinking skills such as comparing, classifying, analyzing, synthesizing, evaluating, and inferring. Linguistically and cognitively, CALP involves reading and writing skills at least as much as it involves listening and speaking. For most if not all EL students, acquiring BICS and attaining conversational and social proficiency occurs more easily and quickly than acquiring CALP.

Yet another important finding is that EL students attain proficiency in conversational and academic English at different rates. According to a study conducted by Hakuta, et al., (2000)²⁰ at Stanford University and corroborated by several subsequent studies (e.g., Cook, et al, 2008)²¹, the average EL student develops oral English proficiency for social purposes in three to five years and academic English proficiency in four to seven years. The general expectation is that EL students will progress, on average, about one WIDA ACCESS level per year. However, the average represents very few individual EL students. Some EL students attain conversational and academic proficiency in less time while others need more time. Three of the more prevalent factors that influence expected time to English language proficiency are age, starting point, and prior academic exposure. Younger elementary students tend to learn English more rapidly than high school students.²² Students who begin with at least some English tend to attain English proficiency faster than those who begin their U.S. schooling with no English whatsoever.²³ Similarly, students who regularly attended school before arriving in the U.S. tend to learn English more rapidly than students whose attendance in a VBCPS school is the first academic exposure that they have experienced.

A final finding arose from comparing the VDOE proficiency criteria with the criteria used in other WIDA states that use the ACCESS assessment. The English language proficiency criteria for several WIDA states, including Virginia, are set forth in Table 2.

Table 2: Comparison of English Language Proficiency ACCESS Criteria

State	Overall Composite Level*	Language Domain Level
Virginia	4.4	-
Minnesota	4.5	3 of 4 domain levels at or above 3.5
Georgia	4.3	All four domain levels at or above 4.3
Massachusetts	4.2	Literacy (Reading and Writing) at or above 3.9
District of Columbia	5.0	-
Maine	5.0	-
New Mexico	5.0	-
Illinois	4.8	-
Pennsylvania (Gr. 1-5)	4.6	Recommendation from the ESL teacher OR Recommendation from two content area teachers OR A writing sample that demonstrates proficiency at the Expanding level and speaking at the Bridging level
Pennsylvania (Gr. 6-8)	4.7	
Pennsylvania (Gr. 9-12)	4.8	
New Jersey	4.5	-

* Reflects ACCESS scores rescaled in 2017.

Table 2 indicates that Virginia's English language proficiency criteria are lower than several other WIDA states. To be considered proficient, a student in Virginia must reach an overall ACCESS performance level of 4.4 or higher, which is in the range of minimal proficiency. Fluency is represented by a performance level of 6.0.

The overall proficiency level represents a composite of each student's ACCESS listening, speaking, reading, and writing scores. As a consequence, the overall composite score is compensatory in nature. Without adjustment, a high listening level, for example, would raise the overall composite level, thus compensating for a low reading level. To adjust for this intrinsic issue when arriving at the overall performance level, the WIDA Consortium weights the relevant language

domains and then adds them together. The weighting scheme is presented in Table 3.

Table 3: Contributions of Language Domains to Overall Score by Percent

Score	Listening	Speaking	Reading	Writing
Overall	15%	15%	35%	35%

Despite the weighting, the overall performance level may still allow for one or more of a student's domain levels to be below proficient. To further reduce disparities and ensure that students have an opportunity to succeed academically, some of the states in Table 2 have set additional exit criteria. Georgia, for example, requires that a student must at least be at level 4.3 in all four language domains. As another example, Pennsylvania requires a writing sample that demonstrates proficiency at WIDA's Expanding level, which is equivalent to an ACCESS performance level of at least 4.0. The WIDA performance levels for receptive language (a composite of listening and reading) are provided in Appendix A. The WIDA performance levels for expressive language (a composite of speaking and writing) are provided in Appendix B.

Exactly where the cut point is set for proficiency on the ACCESS test is an issue with consequences for schools and divisions, as well as for individual students. As pointed out by the federal government, "Exiting EL students either too soon or too late raises civil rights concerns. The EL students who are exited too soon are denied access to EL services while EL students who are exited too late may be denied access to parts of the general curriculum. Denied or delayed access to the general curriculum can impede academic growth and contribute to a higher risk of dropping out of school."²⁴ Further, reclassifying a student as English proficient changes several aspects of students' educational environment. Especially at the high school level, reclassification has the potential to enable students to follow educational pathways that give them access to resources that better prepare them for postsecondary education. On the other hand, exiting EL status often eliminates access to instructional accommodations and supports tailored to promote these students' success.²⁵ Because VDOE has the latitude to increase the rigor of the ESL exit criteria for Virginia, the issue is actionable, inasmuch as school divisions can individually or jointly lobby for the criteria to be revised.

Selection and Approval of Programs for Evaluation

The ESL program was selected and approved for the Program Evaluation Schedule based on criteria specified in School Board Policy 6-26, adopted by the School Board on September 5, 2007. The following excerpt is from School Board Policy 6-26:

Existing programs will be evaluated based on an annual Program Evaluation Schedule which will be developed by the Program Evaluation Committee and approved by the School Board annually....On a yearly basis, the Program Evaluation Committee will present a list of programs recommended for evaluation to the Superintendent and the School Board. This listing will include the rationale for each recommendation based on an approved set of criteria. All programs will be prioritized for evaluation based on the following factors:

1. Alignment with the school division's strategic plan and School Board goals;
2. Program cost;
3. Program scale;
4. Cross-departmental interest;
5. Community/stakeholder interest in the program;
6. Availability of information on the program's effectiveness; and
7. Date of most recent evaluation.

On July 13, 2017, members of the Program Evaluation Committee reviewed and ranked a list of existing educational programs based on the criteria above. Rankings were compiled and shared with the committee at the meeting, and programs to be recommended for evaluation were determined. The ESL program was recommended for inclusion on the Program Evaluation Schedule primarily due to its potential to have a large, positive impact on VBCPS reaching its goals, as well as to the lack of formal evaluation by the Office of Research and Evaluation. It was determined that the ESL program would be scheduled for an Evaluation Readiness Report in order to define measurable goals and objectives and to develop an evaluation plan. The proposed Program Evaluation Schedule was presented to the School Board on August 15, 2017. The School Board approved the 2017-2018 Program Evaluation Schedule on September 6, 2017.

Overview of Current Goals and Objectives

The ESL program's homepage on the division's Intranet site begins with seven belief statements and ends with a vision statement (see page 8 of this report for each statement). For example, the second belief statement reads: "We believe all English learner students must be held to the same high academic standards as their native English-speaking peers." While the belief statements highlighted general expectations for the program, no goals were explicitly articulated, and no measurable objectives were identified.

The next section of the report describes the process undertaken to articulate goals and specify measurable objectives for the ESL program. In formulating the goals and objectives, the intent was to honor the program's belief and vision statements on the webpage while also identifying critical program components and indicators of their effective implementation and successful outcomes.

Process for Developing Revised Goals and Objectives

According to School Board Policy 6-26, for programs selected for an Evaluation Readiness Report, ORE evaluators will "assist program staff in defining measurable goals and objectives, as well as linkages with activities and outcomes. An Evaluation Readiness Report focusing on the outcomes of this process and baseline data (if available) will be presented to the Superintendent and School Board..." The process to complete an Evaluation Readiness Report began during the 2017-2018 school year with a review of existing documentation about the ESL program (history, purpose, and available goals) by ORE evaluators. In addition, the best practices literature and other evaluations of ESL programs were reviewed.

An initial planning meeting was held on January 29, 2018 with the executive director of the Office of Elementary Teaching and Learning (T&L) and the ORE evaluators. The meeting involved discussion of the evaluation readiness process, the need for and composition of the Evaluation Readiness Committee, and the surveys that would be developed and administered during the evaluation readiness process to provide baseline measures. A second planning meeting, which included the ESL program coordinator, was held

on March 12, 2018. During the meeting, the T&L staff members mainly answered questions about the program and reviewed survey items. Another meeting between T&L and ORE was held on April 26, 2018 to discuss potential program goals and objectives in advance of the full ESL Evaluation Readiness Committee meeting.

The meeting of the Evaluation Readiness Committee convened at Laskin Road Annex on May 1, 2018. The committee was large, consisting of 22 ESL and classroom teachers, administrators and school counselors from schools with relatively large ESL populations, executive directors from the departments of Teaching and Learning and School Leadership, as well as the ESL program coordinator. Three staff members from ORE facilitated collaborative discussion at various times during the meeting. The committee members were spread around the room with no more than five members seated at a particular table.

At the start of the meeting, participants introduced themselves to the whole group, explaining how they were involved with the program. The committee members were then asked to review a summary of the available information regarding the ESL program's background and purpose. They then brainstormed with the other people at their table to identify additional program elements that would provide a more complete and accurate picture of the ESL program. During this and subsequent discussion periods, the three ORE evaluators visited tables to answer questions, as well as to acquire a sense of each discussion.

After ORE's director differentiated goals from objectives for the purposes of the discussion, the remainder of the meeting was devoted to identifying concepts to be included in the goals and measurable objectives for the ESL program. First, the committee members brainstormed responses to a goal-related question: "If the ESL program were successful, in general, what would success look like?" The committee members individually jotted ideas onto post-it notes, one idea per post-it note, and discussed their ideas with their groups. After approximately ten minutes, a spokesperson from each table shared the group's ideas with the larger group, whereupon one of the ORE evaluators served as a scribe, writing general concepts and goal areas onto large sheets of paper.

To define measurable objectives, a second question was then asked: "If the ESL program were successful, what specific outcomes would be expected?" The same process of brainstorming ideas onto separate post-it

notes was employed. After approximately ten minutes, a spokesperson from each table shared the group's ideas with the larger group, and an ORE scribe wrote the ideas onto the appropriate sheets of paper.

After the meeting, the ORE evaluators formulated 5 goals and 20 measurable objectives. The goals and objectives, as well as how each was worded, reflected not only the Evaluation Readiness Committee proceedings but also several related documents. These included the previously mentioned belief and vision statements on the ESL webpage, as well as guidance from the U.S. Department of Education, the Virginia Department of Education, and a variety of sources from other state and local education agencies.

Once formulated, a draft of the goals and objectives was distributed to members of the Evaluation Readiness Committee for review, including the ESL program coordinator, as well as to leadership in T&L and PIA. The feedback received led to minor wording changes and to an adjustment of one objective involving academic performance in content areas which was revised to become an evaluation question.

Revised Goals and Objectives

As a result of the evaluation readiness process, 5 goals and 20 objectives were developed. These focused on professional learning for staff; EL students' social and emotional development; choices and opportunities available to EL students; EL students' development of English language proficiency; and providing the parents of EL students with the supports and services they needed to participate in their child's education.

Goal 1: ESL teachers and classroom teachers participate in professional learning to understand the needs of English learners and collaborate to seek ways to best serve their EL students.

Objective 1: ESL teachers participate in professional learning to increase their instructional effectiveness with EL students and report that it was effective as measured by ESL teacher and administrator survey responses.

Objective 2: Classroom teachers participate in professional learning to increase their understanding of and capacity to teach EL students and report that it was effective as measured by teacher and administrator survey responses.

Objective 3: ESL teachers and classroom teachers collaborate to meet the needs of EL students as measured by staff survey responses.

Goal 2: The ESL program will foster EL students' social and emotional development to support students as they become confident learners who feel part of their school community.

Objective 1: EL students demonstrate confidence by participating in class and collaborating during group work as measured by student and staff survey responses.

Objective 2: EL students participate in athletics, clubs, and other extracurricular activities as measured by student survey responses.

Objective 3: EL students consistently attend school as measured by the percentage of students who are absent less than 10 percent of the school year (i.e., not chronically absent) and by the percentage who have fewer than six unexcused/unverified absences.

Objective 4: EL students report positive relationships with peers, teachers, and administrators as measured by student survey responses.

Objective 5: EL students report a sense of belonging to their school as measured by student survey responses.

Objective 6: EL students and their parents report that their school is a welcoming place to learn as measured by student and parent survey responses.

Goal 3: The ESL program will be student-centered and provide EL students with a variety of choices and opportunities to help students reach their goals.

Objective 1: EL students report that they were provided with personalized learning opportunities as measured by student survey responses.

Objective 2: EL students report that the academic/career planning process helped them to make informed decisions about college, employment, or military service as measured by student survey responses.

Objective 3: EL students in middle school and high school enroll in rigorous coursework as measured by

the percentage of students enrolled in advanced or honors courses.

Objective 4: EL students have opportunities to enroll in academy programs, the Advanced Technology Center, and the Technical and Career Education Center as measured by the percentage of EL students enrolled in each of these programs.

Objective 5: EL students will demonstrate college- and career-readiness skills as measured by the percentage of students who earn industry certification, the percentage who complete a technical and career education program, and the percentage meeting college-readiness benchmarks on the SAT.

Goal 4: EL students will attain English proficiency in listening, speaking, reading, and writing.

Objective 1: EL students will make adequate progress in English language development as measured by the percentage of students who demonstrate the required composite proficiency level gains on the ACCESS assessment as defined by the VDOE depending on the students’ previous year’s proficiency level and current grade level.²⁶

Objective 2: EL students achieve English proficiency within five years,²⁷ as measured by the percentage of students attaining an ACCESS composite proficiency level score of 4.4 or higher.²⁸

Objective 3: EL students will graduate from high school on time as measured by the Virginia Department of Education (VDOE) on-time graduation rate.

Goal 5: The parents of EL students will be provided with supports and services to enable them to support and participate in their child’s education.

Objective 1: The parents of EL students receive timely notice of their child’s English language and academic progress and status in a form and manner that they can understand as measured by parent and staff survey responses.

Objective 2: Parents of EL students attend and express satisfaction with events, programs, and resources provided for parents to support students as measured by parent survey responses.

Objective 3: Parents of EL students receive school division communications in a form and manner that they can understand as measured by parent survey responses.

The progress made toward meeting the goals and objectives based on student outcome data will involve looking at three groups of EL students where possible: those with and without limited or interrupted formal education (SLIFE and non-SLIFE) and students who have exited the program after attaining English proficiency. The division as a whole and a matched group of similar non-EL students will serve as reference groups where feasible.

Baseline Data

Number of Students Served and Characteristics

While data for the program objectives and evaluation questions will be collected in 2018-2019 as part of the proposed evaluation, this section provides baseline data regarding the EL student population in VBCPS during the 2017-2018 school year. Where appropriate, VBCPS totals are provided as comparative reference. Table 4 displays the numbers and percentages of the EL students who received ESL services or were in monitoring status during 2017-2018 by school level.

Table 4: Number and Percentages of Students Receiving ESL Services or in Monitor Status

School Level	EL Number	EL Percent of All ELs	EL Percent of All VBCPS	VBCPS Student Total*
Elementary	879	68.0	2.7	32,150
Middle	217	16.8	1.3	16,447
High	196	15.2	0.9	21,527
Total	1,292	100.0	1.8	70,124

* Excludes Pre-K students who are not served in VBCPS.

Table 4 indicates that approximately 68 percent (879 of 1,292) of the 2017-2018 ELs receiving ESL services or in monitor status were elementary students. The remainder were about evenly distributed in middle school and high school. Overall, as a percentage of the entire VBCPS student population, all ELs accounted for less than 2 percent. The 1,292 EL students spoke 59 different languages or distinct dialects identified by VDOE. Table 5 displays the demographic characteristics of the students.

Table 5: Demographic Characteristics of EL Students in 2017-2018

Student Characteristic	Number of EL Students	Percent of EL Students (N=1,292)	Percent of VBCPS (N=70,124)
Female	578	44.7	48.6
Male	714	55.3	51.4
African American	41	3.2	23.9
American Indian/Alaskan Native	3	< 1.0	< 1.0
Asian	362	28.0	6.0
Caucasian	242	18.7	48.4
Hispanic	619	47.9	11.4
Native Hawaiian/Pacific Islander	8	< 1.0	< 1.0
Two or More Races	17	1.3	9.5
Economically Disadvantaged	706	54.6	38.2
Special Education	88	6.8	10.6
Gifted	51	3.9	16.3
Military/Government Connected	210	16.3	23.4

Table 5 indicates that the EL student population in 2017-2018 consisted of considerably higher percentages of Asian, Hispanic, and economically disadvantaged students than the division overall. Conversely, the EL population had considerably lower percentages of African American, Caucasian, and gifted students than the division as a whole.

Special Categories of EL Students

Under current federal and state accountability policy, English learners are placed into a single subgroup, with the implication that they are a homogeneous group with similar needs and rates of growth. However, as mentioned previously, the EL population is actually quite diverse, and the EL students in VBCPS are no exception. The EL students differ in age and demographics, as well as geographically, culturally, and linguistically. However, their experiences before entering a Virginia Beach school can also be quite different. For example, English learners who enter school with little to no formal schooling are known as SLIFE (Students with Limited or Interrupted Formal Education). They must not only learn English and adapt to local culture but also catch up as quickly as possible with respect to acclimating to school culture

and to acquiring academic content. Many SLIFE may have been refugees and thus may also need to overcome psychological trauma. As a consequence, SLIFE are more likely than non-SLIFE ELs to become LTELs (Long-Term English Learners).²⁹

Precise definitions for LTEL students vary across states and school districts. Generally, an LTEL is an EL who has been enrolled in a U.S. school for six years or more but has not yet been reclassified as proficient in English.³⁰ Not only are LTELs growing in number across the U.S., but they also tend to have the poorest academic outcomes. For example, a recent study of ELs in Arizona found that LTEL students had the lowest observed graduation rate at 49 percent, compared to new EL students at 52 percent, recently proficient former EL students at 67 percent, and never English learner students at 85 percent.³¹ In an article cited in the U.S. Department of Education's English Learner Tool Kit, Mencken, et al, argue that programming for LTELs, especially in high school, must be distinctive, and they offer policy and practice recommendations.³²

Under the *Every Student Succeeds Act* (ESSA), the latest revision of the Federal Elementary and Secondary Education Act, states and districts are required to report on the percentage of students who have been identified as LTEL students, as measured by students who have maintained the EL classification for five or more years (ESSA, Section 3121 (a) (6)).³³ States are also required to report on the academic progress of LTEL students.³⁴ These policies highlight the need to identify high-quality programs and practices that support LTEL students' academic progress and the need to provide educators with knowledge and training to effectively implement those programs and practices.

In addition to SLIFE, LTEL, and regular EL students, former EL students constitute another category of EL student. Former EL students are those students who have been classified as having attained or exceeded the proficient level of English language development according to their score on the WIDA ACCESS test. Given six WIDA performance levels, Virginia has set the proficiency cut point at 4.4.³⁵ An EL student who earns a score of 4.4 or higher is monitored informally for two years to ensure that his or her performance level remains above 4.4. During this period, depending on individual needs and circumstances, some EL students may continue to receive ESL services. Others are merely monitored to ensure that they continue to make progress. It is important to remember that the WIDA performance levels reflect only English

language development, not academic learning in the content areas.

Yet another special category of ELs consists of students who are eligible for ESL services but whose parents refuse them. Although they are relatively few in number, the 60 EL students (approximately 4%) who opted out of ESL services still require attention. Their academic progress must be formally monitored, which requires each student's regular teachers to complete a detailed form on a quarterly basis, which is a task that the ESL teacher assigned to a particular school coordinates. In addition, the ESL teacher must also administer the WIDA ACCESS test to opt-out students. Further, the opt-out students must be offered alternative services (i.e., PALS, study blocks supporting ELs in the content areas, READ 180, System 44, Effective Reading Skills, services with a reading/math specialist, etc.).³⁶ Although it is beyond the scope of this Evaluation Readiness Report to discuss the varied reasons why parents may refuse ESL services for their eligible students, EL opt-outs not receiving ESL services may serve as a comparison group against which to reference the status and progress of EL students who are receiving ESL services.

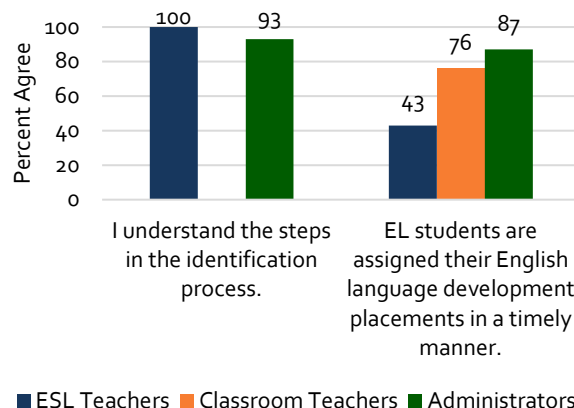
Baseline Survey Results

At the request of the Department of Teaching and Learning, of which the ESL program is a part, surveys regarding the ESL program were administered from April 30 to May 11, 2018 to ESL teachers, classroom teachers, and school administrators to collect baseline data for the evaluation process and to inform planning for program implementation during the 2018-2019 school year. Of those invited to participate in a survey, responses were received from 66 percent of the ESL teachers, 55 percent of the school administrators, and 28 percent of the classroom teachers. Selected survey results are included here to provide a baseline overview of how ESL personnel and school staff perceive the program in key areas of ESL program evaluations.

Identification of EL Students

When asked if they understood the steps in the identification process, high percentages of the ESL teachers and the administrators agreed that they did, as indicated in Figure 1. The classroom teachers were not asked to respond to this survey item.

Figure 1: Staff Perceptions of EL Identification and Placement

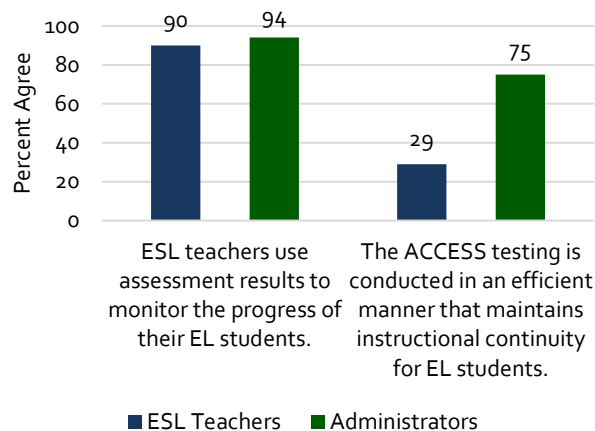


The survey respondents were also asked if EL students were assigned their English language development placements in a timely manner. The second set of bars in Figure 1 indicates that the agreement rate of the ESL teachers was markedly lower than those of the classroom teachers and the administrators.

Student Assessment and Status

The ESL teachers and administrators were asked about using assessment results to monitor the progress of EL students. As Figure 2 indicates, 90 percent or more of the respondents agreed that ESL teachers do this.

Figure 2: Staff Perceptions of EL Assessment Processes

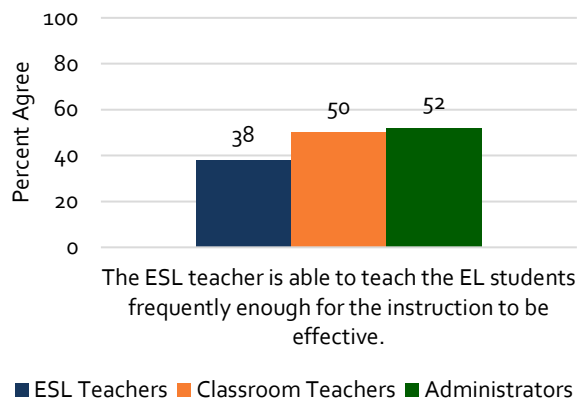


The ESL teachers and administrators were also asked if annual ACCESS testing was conducted in an efficient manner that maintains instructional continuity for the EL students. The second set of bars in Figure 2 shows a large disparity between the agreement rates of the ESL teachers and the administrators, with less than one third of ESL teachers agreeing that the ACCESS testing process maintains instructional continuity for students.

Frequency of ESL Instruction

All three respondent groups – the ESL teachers, the classroom teachers, and the administrators – were asked if the ESL teacher is able to teach the EL students frequently enough for the instruction to be effective. Figure 3 indicates that the agreement rates of the classroom teachers and administrators were higher than those of the ESL teachers.

Figure 3: Staff Perceptions of ESL Instructional Frequency



Whereas only 38 percent of the ESL teachers agreed that they are able to teach their EL students frequently enough for their instruction to be effective, 90 percent of the ESL teachers agreed that they provide instruction to EL students that effectively integrates listening, speaking, reading, and writing in English.

Professional Learning

The ESL teachers and classroom teachers were asked a series of questions regarding the professional learning that they had received over a three-year period ending in 2017-2018. More specifically, the survey item asked the degree to which they agreed that the professional learning had increased their capabilities in the four areas displayed in Figure 4.

Figure 4: Staff Perceptions of Professional Learning Focus Areas

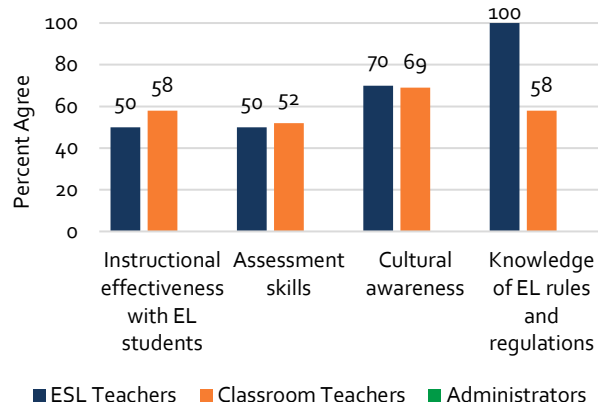


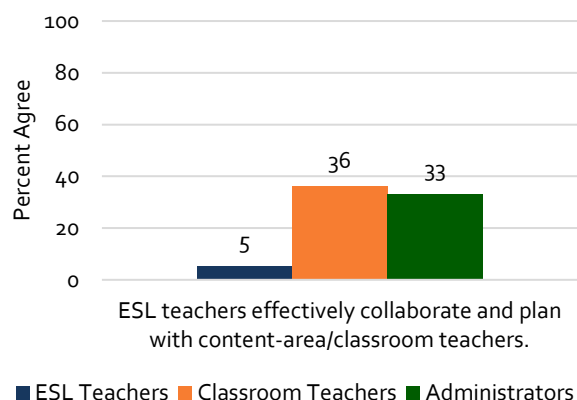
Figure 4 shows that the agreement rates of the classroom teachers ranged from a low of 52 percent regarding their agreement that professional learning had increased their assessment skills to 69 percent agreeing that professional learning had increased their cultural awareness. One half of the ESL teachers agreed that the professional learning increased their instructional effectiveness and assessment skills, and 70 percent agreed that it had increased their cultural awareness. In contrast, 100 percent of ESL teachers agreed that their professional learning had increased their knowledge of EL-related rules and regulations.

A summary survey item related to professional learning asked both the ESL teachers and the classroom teachers whether the professional learning they received over the last three years enabled them generally to meet the needs of their EL students. In response, 60 percent of the ESL teachers and 45 percent of the classroom teachers agreed that the professional learning had enabled them to meet the needs of their EL students.

Collaboration

All three groups of respondents were asked the degree to which ESL and content area/classroom teachers collaborate and plan together. Figure 5 shows the low rates of agreements among all three groups as well as the discrepancy between ESL teachers' perceptions and classroom teachers' and administrators' perceptions.

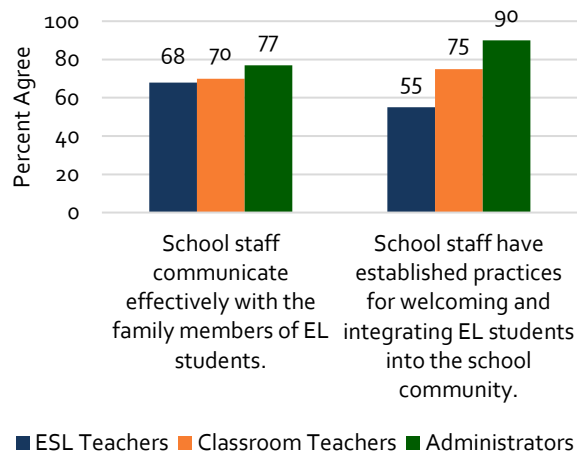
Figure 5: Staff Perceptions of Effective Collaboration and Planning Between ESL and Classroom Teachers



Communication With EL Families

All three respondent groups were asked a series of questions regarding communication with EL families and their integration into the school community. Figure 6 shows that similar to the patterns shown in several of the other figures, ESL teachers had the lowest rates of agreement and the administrators had the highest rates of agreement.

Figure 6: Staff Perceptions of Communication With EL Families and Integration of EL Students

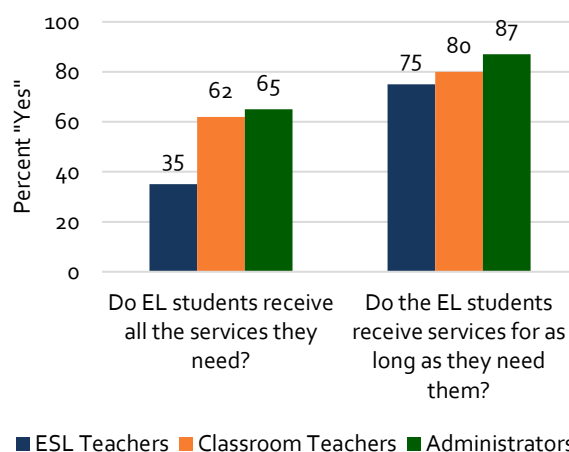


From 68 to 77 percent of respondent groups agreed that the school staff communicated effectively with the family members of EL students. Agreement that the school staff had practices for welcoming and integrating EL students varied by up to 35 percentage points, with 55 percent of ESL teachers agreeing, 75 percent of classroom teachers agreeing, and 90 percent of administrators agreeing that practices were in place.

General Perceptions

Figure 7 displays the results for two general questions regarding the sufficiency of ESL services provided to EL students. The response options of both survey items involved a “Yes” or “No” choice rather than a four-option scale ranging from “Strongly Agree” to “Strongly Disagree.”

Figure 7: Staff Perceptions of ESL Services’ Adequacy and Duration



When asked if EL students receive all the services they need, 35 percent of the ESL teachers selected the “Yes” option compared with 62 percent of the classroom teachers and 65 percent of the administrators. When asked if the EL students receive services for as long as they need them, higher percentages of all three respondent groups indicated that they do. The “Yes” option was selected by 75 percent of the ESL teachers, 80 percent of the classroom teachers, and 87 percent of the administrators.

Satisfaction

The ESL teachers, classroom teachers, and administrators were asked to indicate how satisfied they were with their experience with the ESL program during 2017-2018. Figure 8 presents the percentages of respondents who felt “Satisfied” or “Very Satisfied.”

Figure 8: Percent of Staff Members Indicating Satisfaction With the ESL Program

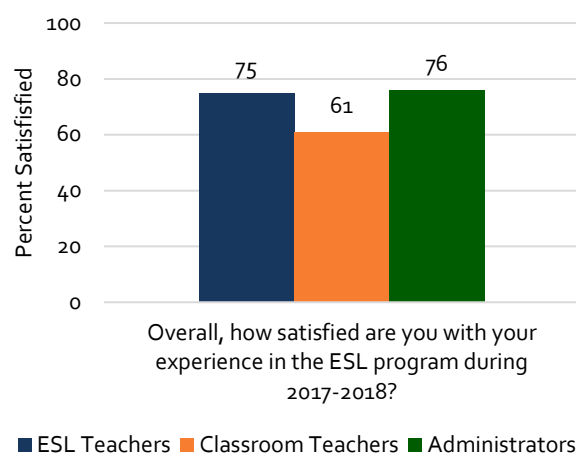


Figure 8 indicates that the percentage of ESL teachers (75%) and administrators (76%) who reported being satisfied were similar. The percentage of classroom teachers who reported being satisfied with the ESL program was somewhat lower at 61 percent.

In summary, the 2017-2018 baseline survey results begin to identify aspects of the program that appear to be strengths and those that warrant further attention. Rates of agreement were generally high that staff members understood the steps in the process for identifying EL students and that ESL teachers use assessment results to monitor the progress of their students. Rates of agreement were lower, for example, with respect to ESL instruction occurring with sufficient frequency to be effective, as well as with respect to ESL and classroom teachers effectively collaborating and planning together.

Evaluation Plan and Recommendation

According to School Board Policy 6-26, an Evaluation Readiness Report will focus on the outcomes of the evaluation readiness process and “will be presented to the Superintendent and School Board with a recommendation regarding future evaluation plans for the program.” In accordance with this policy, a three-year evaluation of the ESL program is recommended and the proposed plan of action for the evaluation is described in the next section.

Scope and Rationale of the Proposed Evaluation

In addition to conducting its own review of the literature related to ESL programs, ORE commissioned Hanover Research to produce a report for VBCPS entitled *Best Practices for ESL Program Evaluation*. The Hanover report provided detailed summaries of key performance indicators and data elements useful to evaluating ESL program impact. These were associated with focusing the evaluation on important program components, including student identification, student achievement and progress monitoring, and instructional services. The Hanover report also discussed a variety of evaluation designs and methods – for example, regression discontinuity design and propensity score matching methods. Further, the report included profiles of how three school districts had recently evaluated their own ESL programs. The information in the Hanover report provided external confirmation that ORE’s planned approach to designing and conducting the ESL comprehensive evaluation is aligned with best practices.

The ESL evaluation will initially be formative in nature, gathering information to inform program development and improvement. Accordingly, the first two years of the evaluation – 2018-2019 and 2019-2020 – will focus mainly on the ESL program’s implementation processes. This is advisable because of changes in federal and state requirements under ESSA, as well as operational changes in the program. For example, sheltered instruction focused on science in elementary pull-out sessions during 2017-2018. However, starting in 2018-2019, EL students are clustered in a teacher’s classroom on a grade level, and the ESL teacher will support the teacher’s instruction within that classroom. This will reduce the amount of sheltered pull-out instruction in 2018-2019. Another example of an operational change involves the assignment of ESL teachers to different schools within a school level rather than across school levels. For example, an ESL teacher who was assigned in 2017-2018 to one elementary school and one middle school is assigned in 2018-2019 to three other elementary schools and no middle schools. Therefore, during the first two years of the evaluation, data collection and analyses will focus on implementation processes. Student outcome data will also be collected and analyzed but will be presented as baseline data. In its third year, the evaluation will continue to address the program’s implementation but will also introduce the more summative purpose of determining the effectiveness of the program in

relation to meeting its student outcome goals and objectives.

More specifically, each year the evaluation will provide information on five areas related to the ESL program.

1. Program Components and Operational Processes

- Rationale: It is standard practice within an evaluation framework to examine issues related to components and operational processes related to the program, especially changes to the program during the evaluation period.

2. Characteristics of ESL participants

- Rationale: Identifying characteristics of ESL program participants will enable better understanding of the program's implementation and effects.

3. Meeting Goals and Objectives

- Rationale: Assessing progress made toward meeting the program-related goals and objectives will help to determine the extent to which the program is successful both in terms of implementation and student outcomes. Several comparisons between relevant groups will be made when assessing student outcomes to provide a clearer understanding of the program.

4. Stakeholder Perceptions

- Rationale: Surveying the perceptions of students and staff involved in the ESL program, as well as the perceptions of other stakeholders (school administrators, parents, etc.) will identify program strengths and possible areas for program improvement.

5. Cost

- Rationale: Determining the additional cost of the ESL program will provide information about the benefit of the program in relation to its overall cost.

Proposed Evaluation Method

In preparation for this Evaluation Readiness Report, the Hanover Research brief on best practices in evaluating ESL programs, as well as Chapter 9 in the

U.S. Department of Education's *English Learner Tool Kit*, served as resources for planning the evaluation.³⁷ The proposed evaluation will include mixed-methodologies in order to adequately address each of the evaluation questions, including the goals and objectives. The proposed evaluation will focus on both current and former EL students.

The majority of quantitative data will be extracted from the VBCPS data warehouse. To gather perception data, surveys will be administered to all key stakeholder groups, including the parents of EL students. The linguistic diversity of the EL population will need to be addressed in the survey process. Additional qualitative data will come from open-ended survey items, as well as from interviews and focus groups of ESL and classroom teachers when feasible. Further, information garnered from ESL program documentation and from the best practices research literature will also be utilized in the evaluation.

Evaluation Design and Questions

To the greatest extent possible, the evaluation methods that are proposed are aligned with information in the literature about best practices in the evaluation of ESL programs. The design of the evaluation will include both cross-sectional and longitudinal components. Cross-sectional designs, where data are examined based on a given point in time, provide a "snapshot" at one point in time, but allow for examination of data based on subgroup. Within a cross-section, two subgroups – for example, former EL students and a matched group of never-ELs – may be compared to assess equity of opportunity (e.g., enrollment in an academy program) or actual outcomes (e.g., on-time graduation rates). In contrast, the longitudinal components will examine EL progress over time and will compare the rate of progress with the rates of reference groups, when feasible. For example, the change in ACCESS performance levels of students receiving ESL services in grade 3 and grade 4 may be referenced against the ACCESS levels of ESL-eligible students who declined services.

The evaluation questions to be addressed in the evaluations are listed below. Evaluation questions only applicable to certain evaluation years are noted.

1. **What were the operational components of the ESL program?**
 - a. What were the criteria for identifying EL students?
 - b. What were the processes for assessing and placing the EL students according to their linguistic, academic, and other needs?
 - c. What were the instructional models and methods used to deliver language development and academic content to the EL students?
 - d. What were the processes for monitoring the participants' language development and academic progress until they met program exit criteria and through their period of post-program monitoring?
 - e. What was the process of staffing the ESL program, including job responsibilities and staff selection, ESL teacher assignments and caseloads, and staff characteristics?
 - f. What resources and professional learning activities were provided for ESL teachers and content area teachers to assist them in effectively meeting EL students' needs?
2. **What were the characteristics of the students who participated in the ESL program?**
 - a. What were the demographic characteristics (e.g., age, gender, race/ethnicity) of the EL students?
 - b. What were the pathways that EL students planned to pursue (e.g., college, career, or military service)?

3. **How do former EL students (in and beyond monitor status) perform academically when compared with their similar non-EL peers with respect to course grades, SOL results, and other indicators of academic progress? (2020-2021 only)**
4. **What progress was made toward meeting the ESL program's goals and objectives?**
5. **What were the stakeholders' perceptions of the ESL program (i.e., EL students and their parents, ESL teachers, content area teachers, principals, and assistant principals)?**
6. **What was the additional cost of the ESL program to the school division?**
7. **What actions were taken regarding the recommendations from the ESL program evaluation? (2019-2020 and 2020-2021 only)**

Table 6 outlines the process of collecting data to address Evaluation Question 4 noted above. For reference, the goals and objectives can be found on pages 14 and 15.

Table 6: Data Collection Process for Program Objectives

Program Objective	Data Used to Evaluate Progress Toward Meeting Objectives	Measure	Data Source
Goal 1 Objective 1	Perceptions of ESL teachers and administrators regarding ESL teacher participation in professional learning and perceptions of effectiveness.	Percentage of ESL teachers who report participating and percentage who report it was effective. Percentage of administrators who report ESL teacher participation and percentage who report it was effective.	Survey
Goal 1 Objective 2	Perceptions of classroom teachers of EL students who participated in professional learning and who report that the professional learning was effective.	Percentage of classroom teachers who report participating and percentage who report it was effective. Percentage of administrators who report classroom teacher participation and percentage who report it was effective.	Survey

Program Objective	Data Used to Evaluate Progress Toward Meeting Objectives	Measure	Data Source
Goal 1 Objective 3	Perceptions of ESL teachers and classroom teachers of EL students regarding their collaboration.	Percentage of respondents agreeing.	Survey
Goal 2 Objective 1	Perceptions of EL students and school staff regarding EL student self-confidence through class participation and group collaboration.	Percentage of respondents agreeing.	Survey
Goal 2 Objective 2	Perceptions of EL students regarding EL students' participation in athletics, clubs, and other extracurricular activities.	Percentage of respondents agreeing.	Survey for EL students as part of Navigational Marker data collection
Goal 2 Objective 3	Data regarding the school attendance of EL students.	Percentage of EL students with 90 percent attendance. Percentage of EL students who have fewer than six unexcused/unverified absences.	VBCPS data warehouse as part of Navigational Marker data collection
Goal 2 Objective 4	Perceptions of EL students regarding positive relationships with peers, teachers, and administrators.	Percentage of respondents agreeing.	Survey for EL students as part of Navigational Marker data collection
Goal 2 Objective 5	Perceptions of EL students regarding EL students' sense of belonging to their school.	Percentage of respondents agreeing.	Survey for EL students as part of Navigational Marker data collection
Goal 2 Objective 6	Perceptions of EL students and their parents about their school being a welcoming place to learn.	Percentage of respondents agreeing.	Survey for EL students and parents as part of Navigational Marker data collection
Goal 3 Objective 1	Perceptions of EL students that they were provided with personalized learning opportunities.	Percentage of respondents agreeing.	Survey for EL students as part of Navigational Marker data collection
Goal 3 Objective 2	Perceptions of EL students that the academic/career planning process helped them to make informed decisions about college, employment, or military service.	Percentage of respondents agreeing.	Survey for EL students as part of Navigational Marker data collection
Goal 3 Objective 3	Data regarding EL students in middle school and high school who enrolled in advanced or honors courses.	Percentage of middle school and high school EL students enrolled.	VBCPS data warehouse as part of Navigational Marker data collection
Goal 3 Objective 4	Data regarding EL students enrolled in academy programs, the Advanced Technology Center, and the Technical and Career Education Center.	Percentage of EL high school students enrolled.	VBCPS data warehouse
Goal 3 Objective 5	Data regarding EL students who earn industry certification, complete a technical and career education (TCE) program, and meet college-readiness benchmarks on the SAT.	Percentage of EL high school students who earn certifications, complete TCE programs, and meet benchmarks.	VBCPS data warehouse as part of Navigational Marker data collection

Program Objective	Data Used to Evaluate Progress Toward Meeting Objectives	Measure	Data Source
Goal 4 Objective 1	Data regarding EL students who make adequate progress toward developing, attaining, and maintaining English language proficiency.	Percentage of EL students who make the requisite gains on ACCESS based on their prior proficiency level and grade level.	VBCPS data warehouse
Goal 4 Objective 2	Data regarding EL students who achieve English proficiency within five years.	Percentage of EL students who attain an ACCESS proficiency level of at least 4.4 within five years.	VBCPS data warehouse
Goal 4 Objective 3	Data regarding the number of EL students who graduate from high school on time.	The on-time graduation rate of EL students.	VBCPS data warehouse and VDOE
Goal 5 Objective 1	Data regarding parent and staff perceptions that the parents receive timely notice of their child's English language progress and status in a form and manner that they can understand.	Percentage of respondents agreeing.	Survey
Goal 5 Objective 2	Data demonstrating that the parents of EL students attend and express satisfaction with events, programs, and resources provided for parents to support their student.	Percentage of respondents agreeing.	Survey for EL parents as part of Navigational Marker data collection
Goal 5 Objective 3	Perceptions of parents of EL students that they receive school communications in a form and manner that they can understand.	Percentage of respondents agreeing.	Survey

Results of the Evaluation Readiness Process

- The ESL Evaluation Readiness Committee and staff from PIA's Office of Research and Evaluation met to discuss the evaluation process. Goals and measurable objectives were developed, along with a three-year program evaluation plan.
- The first goal is that ESL teachers and classroom teachers participate in professional learning to understand the needs of English learners and collaborate to seek ways to best serve their EL students. Specific objectives include:
 - Having ESL teachers participate in effective professional learning to increase their instructional effectiveness with EL students.
 - Having classroom teachers participate in effective professional learning to increase their understanding of and capacity to teach EL students.
 - Having ESL teachers and classroom teachers collaborate to meet EL students' needs.
- The second goal is that ESL program will foster EL students' social and emotional development to support students as they become confident learners who feel part of their school community. Specific objectives include having EL students:
 - Demonstrate confidence through class participation and group collaboration.
 - Participate in athletics, clubs, and other extracurricular activities.
 - Attend school regularly.
 - Report positive relationships with peers, teachers, and administrators.
 - Report a sense of belonging to their school.

- Report that school is a welcoming place to learn.
- The third goal is that the ESL program will be student-centered and provide EL students with a variety of choices and opportunities to help students reach their goals. Specific objectives include having EL students:
 - Receive personalized learning opportunities.
 - Make informed decisions about college, employment, or military service.
 - Enroll in rigorous coursework in middle school and high school.
 - Enroll in academy and other specialized programs.
 - Demonstrate college- and career-readiness skills.
- The fourth goal is that EL students will attain English proficiency in listening, speaking, reading, and writing. Specific objectives include having EL students:
 - Make adequate progress each year in English language development.
 - Achieve English proficiency within five years.
 - Graduate from high school on time.
- The fifth goal is that the parents of EL students will be provided with supports and services to enable them to support and participate in their child's education. Specific objectives include having the parents of EL students:
 - Receive timely notice of their child's English language progress and status in a manner that they can understand.
 - Attend and express satisfaction with events, programs, and resources.
 - Receive school division communications in a manner that they can understand.

Recommendations and Rationale

Recommendation #1: Begin a three-year evaluation during 2018-2019 focused on evaluating the implementation of the ESL program with a year-one report presented to the School Board in the fall of 2019. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: It is proposed that a three-year evaluation of the ESL program commence during 2018-2019. The evaluation will focus on the ESL program's implementation processes and answer questions about how the program operates, including documenting the various curricular models and instructional methods employed when delivering ESL services and supports. A review of evaluation literature during the evaluation readiness process indicated that the success of ESL programs tends to depend less on adhering to a particular model than on factors affecting program quality, including ESL teacher caseload, opportunity for collaboration among the ESL teacher and classroom teachers, and the degree to which division and school leaders make EL students a priority. While the evaluation in 2018-2019 will focus on implementation processes, data for program objectives focused on student outcomes will be collected for baseline purposes.

Recommendation #2: Continue the evaluation of the ESL program during 2019-2020 maintaining the focus on implementation with a year-two report presented to the School Board in the fall of 2020. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: It is proposed that the evaluation of the ESL program continue to focus on program implementation processes during its second year. As part of the year-two evaluation, modifications or changes made to the program will be described, and baseline data for student outcome goals and objectives will be collected for a second year. A second year of focusing on program implementation processes will provide an opportunity to address any

modifications or changes to the program that occur due to previously planned modifications, changes to federal and/or state regulations, or in response to the year-one evaluation recommendations. Two years of focusing mainly on program implementation will allow for a more complete examination and understanding of the extent and nature of the ESL program's components and processes at all school sites within the Virginia Beach school division. In addition, collecting more than one year of baseline student outcome data prior to evaluating program effectiveness for EL students will enable longitudinal analyses in addition to the cross-sectional analyses that provide "snapshots" at particular times.

Recommendation #3: Conduct the final evaluation of the ESL program during 2020-2021 shifting the focus from implementation to program effectiveness in terms of student outcomes with a year-three comprehensive evaluation report presented to the School Board in the fall of 2021. (Responsible Group: Planning, Innovation, and Accountability – Office of Research and Evaluation)

Rationale: Following the two years of focusing on program implementation processes, it is proposed that the evaluation during 2020-2021 shift its emphasis to the more summative purpose of measuring program effectiveness in terms of student outcomes and students' linguistic and academic growth, as well as on the degree to which the program met its goals and objectives. Based on the year-three results, additional evaluation update reports may be recommended to monitor certain outcomes or to provide information about possible adjustments to the ESL program due to changes in federal and/or state regulations or due to program evaluation recommendations. Because one of the student outcome objectives is longitudinal in nature, there may be longitudinal components of the evaluation which will need to be addressed beyond 2020-2021.

Appendices

Appendix A: WIDA Performance Levels Definitions for the Receptive Language Domain (Processing by Listening and Reading) – K-12

At each grade, toward the end of a given level of English language proficiency, and with instructional support, English language learners will process...

Level	Discourse Dimension Linguistic Complexity	Sentence Dimension Language Forms and Conventions	Word/Phrase Dimension Vocabulary Usage
Level 1 Entering	<ul style="list-style-type: none"> Single statements or questions An idea within words, phrases, or chunks of language 	<ul style="list-style-type: none"> Simple grammatical constructions (e.g., commands, Wh- questions, declaratives) Common social and instructional forms and patterns 	<ul style="list-style-type: none"> General content-related words Everyday social, instructional and some content-related words and phrases
Level 2 Emerging	<ul style="list-style-type: none"> Multiple related simple sentences An idea with details 	<ul style="list-style-type: none"> Compound grammatical structures Repetitive phrasal and sentence patterns across content areas 	<ul style="list-style-type: none"> General content words and expressions, including cognates Social and instructional words and expressions across content areas
Level 3 Developing	<ul style="list-style-type: none"> Discourse with a series of extended sentences Related ideas specific to particular content areas 	<ul style="list-style-type: none"> Compound and some complex grammatical constructions Sentence patterns across content areas 	<ul style="list-style-type: none"> Specific content-area language and expressions Words and expressions with common collocations and idioms across content areas
Level 4 Expanding	<ul style="list-style-type: none"> Connected discourse with a variety of sentences Expanded related ideas characteristic of particular content areas 	<ul style="list-style-type: none"> Complex grammatical structures A broad range of sentence patterns characteristic of particular content areas 	<ul style="list-style-type: none"> Specific and some technical content-area language Words or expressions with multiple meanings across content areas
Level 5 Bridging	<ul style="list-style-type: none"> Rich descriptive discourse with complex sentences Cohesive and organized, related ideas across content areas 	<ul style="list-style-type: none"> A variety of complex grammatical structures Sentence patterns characteristic of particular content areas 	<ul style="list-style-type: none"> Technical and abstract content-area language Words and expressions with shades of meaning across content areas
Level 6 Reading	English language learners will process a range of grade-appropriate oral or written language for a variety of academic purposes and audiences. Automaticity in language processing is reflected in the ability to identify and act on significant information from a variety of genres and registers. English language learners' strategic competence in processing academic language facilitates their access to content area concepts and ideas.		

Source: <https://wida.wisc.edu/sites/default/files/resource/Performance-Definitions-Receptive-Domains.pdf>. Reformatted for accessibility.

Appendix B: WIDA Performance Levels Definitions for the Expressive Language Domain (Using via Speaking and Writing) – K-12

At each grade, toward the end of a given level of English language proficiency, and with instructional support, English language learners will produce...

Level	Discourse Dimension Linguistic Complexity	Sentence Dimension Language Forms and Conventions	Word/Phrase Dimension Vocabulary Usage
Level 1 Entering	<ul style="list-style-type: none"> Words, phrases, or chunks of language Single words used to represent ideas 	<ul style="list-style-type: none"> Phrase-level grammatical structures Phrasal patterns associated with familiar social and instructional situations 	<ul style="list-style-type: none"> General content-related words Everyday social and instructional words and expressions
Level 2 Emerging	<ul style="list-style-type: none"> Phrases or short sentences Emerging expression of ideas 	<ul style="list-style-type: none"> Formulaic grammatical structures Repetitive phrasal and sentence patterns across content areas 	<ul style="list-style-type: none"> General content words and expressions Social and instructional words and expressions across content areas
Level 3 Developing	<ul style="list-style-type: none"> Short and some expanded sentences with emerging complexity Expanded expression of one idea or emerging expression of multiple related ideas across content areas 	<ul style="list-style-type: none"> Simple and compound grammatical structures with occasional variation Sentence patterns across content areas 	<ul style="list-style-type: none"> Specific content language, including cognates and expressions Words or expressions with multiple meanings used across content areas
Level 4 Expanding	<ul style="list-style-type: none"> Short, expanded, and some complex sentences Organized expression of ideas with emerging cohesion characteristic of particular content areas 	<ul style="list-style-type: none"> Compound and complex grammatical structures Sentence patterns characteristic of particular content areas 	<ul style="list-style-type: none"> Specific and some technical content-area language Words and expressions with expressive meaning through use of collocations and idioms across content areas
Level 5 Bridging	<ul style="list-style-type: none"> Multiple, complex sentences Organized, cohesive, and coherent expression of ideas characteristic of particular content areas 	<ul style="list-style-type: none"> A variety of complex grammatical structures matched to purpose A broad range of sentence patterns characteristic of particular content areas 	<ul style="list-style-type: none"> Technical and abstract content-area language, including content-specific collocations Words and expressions with precise meaning across content areas
Level 6 Reaching	English language learners will use a range of grade-appropriate language for a variety of academic purposes and audiences. Agility in academic language use is reflected in oral fluency and automaticity in response, flexibility in adjusting to different registers and skillfulness in interpersonal interaction. English language learners' strategic competence in academic language use facilitates their ability to relate information and ideas with precision and sophistication for each content area.		

Source: <https://wida.wisc.edu/sites/default/files/resource/Performance-Definitions-Expressive-Domains.pdf>. Reformatted for accessibility.

Endnotes

- ¹ Source: <http://www.doe.virginia.gov/instruction/esl/>
- ² Ibid.
- ³ Source: <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiguidenglishlearnersg2016.pdf> (See p. 30).
- ⁴ Source: http://www.doe.virginia.gov/testing/english_language_proficiency_assessments/index.shtml
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- ⁶ R. Collier, personal communication, September 13, 2018.
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- ¹² Source: <https://www2.ed.gov/about/offices/list/ocr/letters/colleague-el-201501.pdf>
- ¹³ Source: <https://www.edweek.org/ew/articles/2017/03/08/when-highly-qualified-teachers-arent.html>
- ¹⁴ Source: http://www.thomasandcollier.com/assets/2002_thomas-and-collier_2002-final-report.pdf
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- ¹⁶ Saunders, W., Goldenberg, C., and Marcelletti, D. "English Language Development: Guidelines for Instruction." *American Educator*, Summer 2013. p.15. https://www.aft.org/sites/default/files/periodicals/Saunders_Goldenberg_Marcelletti.pdf
- ¹⁷ Source: <https://www.edweek.org/ew/articles/2016/05/11/teaching-english-language-learners-what-does-the-research.html>
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- ²² Source: <https://wida.wisc.edu/sites/default/files/resource/Report-DistrictLevelAnalysisOfELLGrowth.pdf>
- ²³ Ibid.
- ²⁴ Source: <https://www2.ed.gov/about/offices/list/oela/english-learner-toolkit/chap8.pdf>, p. 2.
- ²⁵ Source: <https://www.brookings.edu/blog/brown-center-chalkboard/2016/03/09/reclassifying-english-language-learners-whats-the-effect-on-wisconsin-high-schoolers/>
- ²⁶ Virginia Department of Education (April 24, 2018). Revised State Template for the Consolidated State Plan The Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act. Richmond, VA; p. 19.
- ²⁷ Both the U.S. Department of Education and the Virginia Department of education require local school divisions that are receiving Title III subgrants to biannually report the number and percentage of ELs who have not yet attained English proficiency within five years of initial classification as an EL and first enrollment in the LEA. Sources: U.S. Department of Education: Non-Regulatory Guidance: English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds ACT (ESSA). Washington, D.C. September 23, 2016 and Virginia Department of Education: Every Student Succeeds Act of 2015: Title III Changes and Additions. Richmond, VA.
- ²⁸ Virginia Department of Education: Title III, Part A, Foundations for New Coordinators, July 2017.

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- ²⁹ Although the exact number of SLIFE in VBCPS in 2017-2018 is unclear because the identification criteria differed across schools, a more standardized SLIFE definition will be introduced in 2018-2019, which will provide more accurate data for the comprehensive evaluation being proposed.
- ³⁰ Source: <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiguidenglishlearners92016.pdf> (See p. 39, especially)
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September 2018



Subject: Interim Financial Statements – June (unaudited), July and August 2018 Item Number: 13B

Section: Information **Date:** September 25, 2018

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.

1. June 2018 (unaudited)
2. July 2018
3. August 2018

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.

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 2017-2018
JUNE 2018 (UNAUDITED)

The financial statements include the following:

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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 Summary (page B1)

Revenues totaled **\$811,608,322** or **100.17%** of the estimate for FY 2017-2018. Expenditures and Encumbrances totaled **\$797,748,070** or **97.44%** of the budget for FY 2017-2018. Revenues and the Prior Year Local Contribution (carryover encumbrances from FY 2016-2017 in the amount of **\$8,431,472**) exceeded expenditures and encumbrances by **\$22,291,724**. The total Reversion to the City General fund was **\$22,881,964**.

School Operating Fund Revenues (pages A1-A2, B1, B3-B4)

Revenues realized this month totaled **\$87.0 million**. Revenues realized to date are **100.17%** of the current fiscal year estimate. Of the amount realized for the month, **\$37.9 million** was realized from the City and **\$34.1 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. A payment of **\$12.5 million** in state sales tax was received (including the July collection which is applicable to FY 2017-2018) this month.

School Operating Fund Expenditures (page A3-A7, B1)

Of the total expenditures and encumbrances of **\$797,748,070** for FY 2017-2018, outstanding encumbrances totaled **\$7,038,446**. The outstanding encumbrances will be brought forward into the FY 2018-2019 operating budget with a corresponding increase in the operating budget to cover the related payments (when goods/services are delivered/rendered).

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. The fund has realized **\$5,615,397** or **99.2%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **\$5,464,619** or **96.4%** of the current fiscal year budget. Please note that **\$6,859** of the current year budget is funded by prior year fund balance reserve for encumbrances.

The fund balance increased by **\$544,860** (from **\$60,241** to **\$605,101**).

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 **\$5,950,348** in revenue (includes **\$3,104,505** from the federal government under the National School Meal Program and **\$520,840** in charges for services) was realized this month. This fund has

realized **\$30,964,572** or **101.2%** of the estimated revenue for the current fiscal year. Expenditures totaled **\$4,949,580** for this month. This fund has incurred expenditures and encumbrances of **\$28,568,029** or **90.2%** of the current fiscal year.

The fund balance increased by **\$2,477,789** (from **\$9,813,083** to **\$12,290,872**). A total of **\$1,945,288** of the School Cafeterias Fund June 30, 2018 fund balance (**\$12,290,872**) is designated for the FY 2018-2019 School Cafeterias Fund Budget.

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. This fund has realized **\$4,547,149** or **100.7%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **\$3,792,837** or **73.2%** of the budget for the current fiscal year. Please note that **\$663,006** of the current year budget is funded by the prior year fund balance.

The fund balance increased by **\$777,517** (from **\$7,236,225** to **\$8,013,742**). A total of **\$2,140,110** of the Textbook Fund June 30, 2018 fund balance (**\$8,013,742**) is designated for the FY 2018-2019 Textbook Fund Budget.

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. Revenues for this month totaled **\$277,816** (includes **\$12,609** in interest). A total of **\$7,327,811** (includes **\$6,805,724** from the Operating Fund) in revenue was realized for FY 2017-2018. Expenses and encumbrances totaled **\$6,582,923** for FY 2017-2018.

The retained earnings balance increased by **\$762,005** (from **\$4,640,578** to **\$5,402,583**).

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 **\$11,440** in revenue was realized this month (includes **\$1,788** in cell tower rent – Cox High, **\$3,003** in cell tower rent – Tech Center, and **\$3,700** in cell tower rent – Woodstock Elementary). This fund has realized **\$498,350** or **97.7%** of the estimated revenue for the current fiscal year. Expenditures totaled **\$434,234** for this month. This fund has incurred expenditures and encumbrances of **\$597,678** or **70.3%** of the budget for the current fiscal year. Please note that **\$340,000** of the current fiscal year budget is funded by prior year fund balance.

The fund balance decreased by **\$98,564** (from **\$2,725,648** to **\$2,627,084**). A total of **\$340,000** of the Communication Towers/Technology Fund June 30, 2018 fund balance (**\$2,627,084**) is designated for the FY 2018-2019 Communication Towers/Technology Fund Budget.

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 **\$44,585,582** in revenue for various grants was realized for FY 2017-2018. This includes **\$10,247,087** from the Commonwealth of Virginia, **\$31,014,149** from the Federal Government, **\$2,929,708** from the School Operating Fund, and **\$394,638** from other sources.

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 **\$14,634,866** (including City and School Board (employer and employee) premium payments). Expenses for this month totaled **\$15,451,709**. This includes medical and prescription drug claim payments for City and School Board employees.

A total of **\$149,344,403** in revenue was realized for FY 2017-2018. Expenses totaled **\$136,367,364** for FY 2017-2018. The retained earnings balance increased by **\$12,977,039** (from **\$25,770,199** to **\$38,747,238**).

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the drink vending operations in the School Division. A total of **\$32,609** in revenue (including **\$32,576** in vending receipts) was realized this month. This fund had realized **\$155,057** in revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **\$135,477** or **59.0%** of the budget for the current fiscal year. Please note that **\$37,152** of the current year budget is funded by the prior year fund balance.

The fund balance increased by **\$19,580** (from **\$45,406** to **\$64,986**). A total of **\$6,000** of the Vending Operations Fund June 30, 2018 fund balance (**\$64,986**) is designated for the FY 2018-2019 Vending Operations Fund Budget.

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 **\$12,631** in revenue (interest) was realized this month. This fund has realized **\$124,606** in revenue for the current fiscal year. Please note that **\$79,579** of the current year budget is funded by the prior year fund balance.

The fund balance increased by **\$124,606** (from **\$296,823** to **\$421,429**). A total of **\$260,244** of the Instructional Technology fund balance (**\$421,429**) is designated for the FY 2018-2019 Instructional Technology Fund Budget.

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 **\$1,172** in revenue (interest) was realized this month. This fund has realized **\$11,002** in revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **\$169,495** or **99.6%** of the budget for the current fiscal year. Please note that **\$170,193** of the current year budget is funded by the prior year fund balance.

The fund balance decreased by **\$158,493** (from **\$1,258,229** to **\$1,099,736**). A total of **\$1,088,036** of the Equipment Replacement Fund June 30, 2018 fund balance (**\$1,099,736**) is designated for the FY 2018-2019 Equipment Replacement Fund Budget.

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 **\$7,856,159** in expenditures was incurred for various school capital projects this month. This includes **\$2,743,239** for the John B. Dey Elementary Modernization project, **\$46,746** for Kemps Landing/ODC Replacement project, **\$665,195** for Thoroughgood Elementary Replacement project, **\$551,587** for Princess Anne Middle Replacement project, **\$1,153,614** for HVAC Systems Phase II Renovation and Replacement projects, **\$536,636** for Reroofing Phase II – Renovation and Replacement projects, **\$395,690** for Kempsville High Entrepreneurial Academy project, and **\$959,342** for Energy Performance Contracts – Phase II.

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 has realized **\$3,315,737** in revenue for the current fiscal year from the School Operating Fund. This fund has incurred expenditures and encumbrances of **\$3,316,203** or **88.1%** of the budget for the current fiscal year.

The fund balance increased by **\$18,636** (from **\$5,146** to **\$23,782**).

SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000

June 1, 2018 through June 30, 2018

Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-01	To cover ink, toner, substitutes and travel, paper, office supplies, books and library materials	FROM	Lynnhaven ES Equipment Draw	TO	Lynnhaven ES Computer Supplies Draw Staff Development Draw Administrative Draw Library Draw	\$ 4,515
JV NUMBER	18-06-02	To cover laptop	FROM	Gifted Education and Academy Programs Computer Software	TO	Gifted Ed and Academy Programs Support Controlled Assets-Computer Equipment	\$ 768
JV NUMBER	18-06-02	To cover computers for HS clinics	FROM	Facilities Planning and Construction Engineering/Architectural Services	TO	Office of the Principal-Senior High Controlled Assets-Computer Equipment	\$ 2,098
JV NUMBER	18-06-02	To cover computers for ES clinics	FROM	Homebound Services Technological Services	TO	Office of the Principal-Elementary Controlled Assets-Computer Equipment	\$ 3,672
JV NUMBER	18-06-02	To cover computers for MS clinics	FROM	Homebound Services Technological Services	TO	Office of the Principal-Middle School Controlled Assets-Computer Equipment	\$ 2,728
JV NUMBER	18-06-02	To cover computers for MS clinics	FROM	Office of the Principal-Technical Computer Software	TO	Office of the Principal-Middle School Controlled Assets-Computer Equipment	\$ 472
JV NUMBER	18-06-02	To cover computers for MS clinics	FROM	Facilities Planning and Construction Engineering/Architectural Services	TO	Office of the Principal-Middle School Controlled Assets-Computer Equipment	\$ 472
JV NUMBER	18-06-02	To cover health insurance	FROM	Gifted Education and Academy Programs Middle School Teachers	TO	Gifted Ed and Academy Programs Support Health Insurance	\$ 30,000
JV NUMBER	18-06-03	Payment for data portion of the Department of School Division Services cell phones	FROM	Facilities Planning and Construction Distribution Services School Plant Transportation Telecommunications	TO	Telecommunications Telecommunications	\$ 4,967
JV NUMBER	18-06-04	To pay for senior high teacher substitutes for professional learning	FROM	Ocean Lakes HS Equipment Draw	TO	Ocean Lakes HS Senior High Teacher Substitutes	\$ 519
JV NUMBER	18-06-04	To pay registration fees for School Leaders Feedback and Finishing the School Year Strong	FROM	Ocean Lakes HS Equipment Draw	TO	Ocean Lakes HS Staff Development Draw	\$ 125
JV NUMBER	18-06-04	To pay for laminating supplies	FROM	Ocean Lakes HS Equipment Draw	TO	Ocean Lakes HS Administrative Draw	\$ 177
JV NUMBER	18-06-05	To pay for substitutes for tutoring	FROM	Windsor Oaks ES Staff Development Draw	TO	Windsor Oaks ES Elementary Teacher Substitutes	\$ 55
JV NUMBER	18-06-05	To pay for office chairs and a conference for the principal	FROM	Windsor Oaks ES Equipment Draw	TO	Windsor Oaks ES Administrative Draw	\$ 1,040
JV NUMBER	18-06-05	To purchase kagan materials	FROM	Windsor Oaks ES Equipment Draw	TO	Windsor Oaks ES Instructional Draw	\$ 1,542
JV NUMBER	18-06-05	To purchase a printer	FROM	Windsor Oaks ES Equipment Draw	TO	Windsor Oaks ES Computer Supplies Draw Controlled Assets - Computer Equipment	\$ 433
JV NUMBER	18-06-06	To cover fuel costs for the remainder of the year	FROM	Vehicle Operations - Special Education Vehicle Fuels	TO	Vehicle Operations Vehicle Fuels	\$ 72,000
JV NUMBER	18-06-07	To purchase chairs for the main office and guidance office, filing cabinets, portable radios and batteries	FROM	Salem MS Equipment Draw	TO	Salem MS Administrative Draw	\$ 1,140
JV NUMBER	18-06-07	To purchase books for AVID and language arts classes	FROM	Salem MS Staff Development Draw	TO	Salem MS Instructional Draw	\$ 418
JV NUMBER	18-06-07	To purchase laminating and bulletin board paper rolls	FROM	Salem MS Library Draw	TO	Salem MS Instructional Draw	\$ 494
JV NUMBER	18-06-07	To purchase copy paper, binders, physical education equipment, maps and classroom supplies	FROM	Salem MS Equipment Draw	TO	Salem MS Instructional Draw	\$ 2,421
JV NUMBER	18-06-07	To purchase art materials	FROM	Salem MS Media Services Support Computer Supplies	TO	Salem MS Instructional Draw	\$ 40
JV NUMBER	18-06-08	To purchase supplies and paper for the office	FROM	White Oaks ES Equipment Draw	TO	White Oaks ES Administrative Draw	\$ 647

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-08	To purchase paper for the library	FROM	White Oaks ES Library Draw	TO	White Oaks ES Instructional Draw	\$ 29
JV NUMBER	18-06-08	To purchase toner and ink for printers and copiers	FROM	White Oaks ES Equipment Draw	TO	White Oaks ES Computer Supplies Draw	\$ 3,342
JV NUMBER	18-06-08	To purchase a replacement poster maker	FROM	White Oaks ES Equipment Draw	TO	White Oaks ES Instructional Draw	\$ 526
JV NUMBER	18-06-11	To cover installation of televisions in Lynnhaven MS' cafeteria.	FROM	Middle School Classroom Instructional Supplies	TO	School Plant Repair and Maintenance Supplies General Maintenance and Repair	\$ 2,544
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Distribution Services Benefits Other Purchased Services	TO	Distribution Services Computer Equipment - Replacement	\$ 15,861
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	School Plant Other Purchased Services	TO	School Plant Computer Equipment - Replacement	\$ 22,137
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Benefits Other Purchased Services	TO	Senior High Classroom Computer Equipment - Replacement	\$ 47,090
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Teaching and Learning Support Other Purchased Services	TO	Teaching and Learning Support Computer Equipment - Replacement	\$ 37,672
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Benefits Other Purchased Services	TO	Alternative Education - Renaissance Computer Equipment - Replacement	\$ 9,418
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Benefits Other Purchased Services	TO	Human Resources Computer Equipment - Replacement	\$ 13,885
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Planning, Innovation and Accountability Other Purchased Services	TO	Elementary Classroom Computer Equipment - Replacement	\$ 37,672
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Planning, Innovation and Accountability Benefits Other Purchased Services	TO	Middle School Classroom Computer Equipment - Replacement	\$ 9,418
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Planning, Innovation and Accountability Benefits Other Purchased Services	TO	Gifted Education and Academy Programs Computer Equipment - Replacement	\$ 18,836
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Benefits Other Purchased Services	TO	Safety and Loss Control Computer Equipment - Replacement	\$ 9,700
JV NUMBER	18-06-12	To purchase replacement multi-function devices (MFD)	FROM	Summer School Instructional Supplies	TO	Middle School Classroom Computer Equipment - Replacement	\$ 282
JV NUMBER	18-06-17	To cover salaries and fringes	FROM	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	TO	Green Run Collegiate Charter School Gifted Ed And Academy Programs Senior High Teachers FICA Benefits	\$ 9,689
JV NUMBER	18-06-17	To cover salaries and fringes	FROM	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	TO	Green Run Collegiate Charter School Guidance Services Senior High Teachers FICA Benefits	\$ 646
JV NUMBER	18-06-17	To cover salaries and fringes	FROM	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	TO	Green Run Collegiate Charter School Remedial Education Other Instructional Personnel-High FICA Benefits	\$ 453
JV NUMBER	18-06-17	To purchase furniture	FROM	Green Run Collegiate Charter School Senior High Classroom Instructional Supplies	TO	Green Run Collegiate Charter School Guidance Services Instructional Supplies	\$ 7,490
JV NUMBER	18-06-17	To purchase toner, ink and power cords	FROM	Green Run Collegiate Charter School Teaching and Learning Support Advertising	TO	Green Run Collegiate Charter School Office of the Principal-Senior High Computer Supplies	\$ 1,125
JV NUMBER	18-06-18	To purchase computer supplies	FROM	Green Run ES Library Draw	TO	Green Run ES Library Draw Computer Supplies	\$ 70
JV NUMBER	18-06-18	To purchase printer	FROM	Fairfield ES Special Education Draw	TO	Fairfield ES Special Education Draw Controlled Assets-Computer Equipment	\$ 305

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-18	To purchase 3D printer	FROM	Arrowhead ES Instructional Draw	TO	Arrowhead ES Instructional Draw Controlled Assets-Computer Equipment	\$ 2,133
JV NUMBER	is/CG EOY CACS	To purchase printer and PC desktop	FROM	Lynnhaven MS Administrative Draw	TO	Lynnhaven MS Administrative Draw Controlled Assets-Computer Equipment	\$ 1,519
JV NUMBER	is/CG EOY CACS	To purchase computer	FROM	Independence MS Administrative Draw	TO	Independence MS Administrative Draw Controlled Assets-Computer Equipment	\$ 1
JV NUMBER	is/CG EOY CACS	To purchase computer supplies	FROM	Independence MS Instructional Draw	TO	Independence MS Instructional Draw Computer Supplies	\$ 707
JV NUMBER	is/CG EOY CACS	To purchase computer supplies	FROM	Independence MS Special Education Draw	TO	Independence MS Special Education Draw Computer Supplies	\$ 141
JV NUMBER	18-06-20	To replace video cameras in special education buses	FROM	Custodial Services Custodial/Cleaning Supplies	TO	Vehicle Operations - Special Education Other Materials and Supplies	\$ 36,900
JV NUMBER	18-06-20	To replace video cameras in special education buses	FROM	Special Education Other Purchased Services	TO	Vehicle Operations - Special Education Other Materials and Supplies	\$ 78,420
JV NUMBER	18-06-21	To purchase a printer	FROM	Technical and Career Education Center Administrative Draw	TO	Technical and Career Education Center Administrative Draw Controlled Assets - Computer Equipment	\$ 235
JV NUMBER	18-06-21	To purchase computer supplies	FROM	Technical and Career Education Center Administrative Draw	TO	Technical and Career Education Center Administrative Draw Computer Supplies	\$ 740
JV NUMBER	18-06-21	To purchase computer supplies	FROM	Technical and Career Education Center Instructional Draw	TO	Technical and Career Education Center Instructional Draw Computer Supplies	\$ 1,081
JV NUMBER	18-06-21	To purchase computer supplies	FROM	Technical and Career Education Center Equipment Draw	TO	Technical and Career Education Center Computer Supplies Draw Computer Supplies	\$ 2,231
JV NUMBER	18-06-22	To purchase computer supplies	FROM	Renaissance Academy Administrative Draw	TO	Renaissance Academy Administrative Draw Computer Supplies	\$ 573
JV NUMBER	18-06-22	To purchase computer supplies	FROM	Renaissance Academy Instructional Draw	TO	Renaissance Academy Instructional Draw Computer Supplies	\$ 614
JV NUMBER	18-06-23	To record MS assistant principal salaries and health insurance	FROM	Middle School Classroom Middle School Teachers	TO	Office of the Principal-Middle School Middle School Assistant Principals Health Insurance	\$ 216,000
JV NUMBER	18-06-23	To purchase HS classroom furniture	FROM	Middle School Classroom Controlled Assets-Computer Equipment	TO	High School Classroom Instructional Supplies	\$ 77,100
JV NUMBER	18-06-23	To purchase HS classroom furniture	FROM	Elementary Classroom Instructional Supplies	TO	High School Classroom Instructional Supplies	\$ 77,430
JV NUMBER	18-06-24	To purchase furniture for various middle schools	FROM	Teaching and Learning Support Miscellaneous Revenue	TO	Middle School Classroom Instructional Supplies	\$ 8,034
JV NUMBER	18-06-24	To purchase furniture for various middle schools	FROM	Elementary School Classroom Instructional Supplies	TO	Middle School Classroom Instructional Supplies	\$ 2,998
JV NUMBER	18-06-24	To purchase furniture for various middle schools	FROM	Health Services Other Purchased Services	TO	Middle School Classroom Instructional Supplies	\$ 57,935
JV NUMBER	18-06-24	To purchase furniture for various middle schools	FROM	Teaching and Learning Support Other Purchased Services	TO	Middle School Classroom Instructional Supplies	\$ 80,065
JV NUMBER	18-06-25	To purchase regular ed buses	FROM	Elementary Classroom Instructional Supplies	TO	Vehicle Operations Buses-Replacement	\$ 60,000
JV NUMBER	18-06-25	To purchase caravans	FROM	Elementary Classroom Instructional Supplies	TO	Vehicle Operations Vehicles-Additional	\$ 115,000
JV NUMBER	18-06-25	To purchase special ed buses	FROM	Elementary Classroom Instructional Supplies	TO	Vehicle Operations-Special Education Buses-Replacement	\$ 100,000

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	Media and Communications Food Services Printing and Binding Other Purchased Services Dues and Memberships Office Supplies	TO	Vehicle Operations Other Materials and Supplies	\$ 12,000
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	Special Education Support Instructional Supplies Other Purchased Services Office Supplies	TO	Vehicle Operations Other Materials and Supplies	\$ 19,745
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	Elementary Classroom Instructional Supplies	TO	Vehicle Operations Other Materials and Supplies	\$ 11,185
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	General Adult Education Printing and Binding Other Purchased Services Travel/Professional Improvement Travel - Routine Dues and Memberships Office Supplies Instructional Supplies Books and Subscriptions Technological Services	TO	Vehicle Operations Other Materials and Supplies	\$ 68,870
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	Health Services Computer Supplies	TO	Vehicle Operations Other Materials and Supplies	\$ 760
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	School Plant Other Purchased Services	TO	Vehicle Operations Other Materials and Supplies	\$ 4,494
JV NUMBER	18-06-26	To purchase hard drives for video cameras on school buses	FROM	Custodial Services Custodial/Cleaning Supplies	TO	Vehicle Operations Other Materials and Supplies	\$ 1,706
JV NUMBER	18-06-27	To cover SAT Preparation	FROM	Green Run Collegiate Charter Teaching and Learning Advertising	TO	Green Run Collegiate Charter Office of the Principal-Senior High Other Purchased Services	\$ 1,000
JV NUMBER	18-06-27	To cover desktop computers, printers and monitors	FROM	Green Run Collegiate Charter Teaching and Learning Advertising	TO	Green Run Collegiate Charter Instructional Technology Controlled Assets-Computer Equipment	\$ 3,000
JV NUMBER	18-06-27	To cover food and beverage for student recognition, staff and student events	FROM	Green Run Collegiate Charter Teaching and Learning Advertising	TO	Green Run Collegiate Charter Office of the Principal-Senior High Food Services	\$ 1,400
JV NUMBER	18-06-28	To cover laminator, laminating film, headphones, copy paper, computer supplies, books, sensory earmuffs, pressure vests and lap pads	FROM	Cooke ES Equipment Draw	TO	Cooke ES Instructional Draw Computer Supplies Draw Library Draw Special Education Draw	\$ 4,276
JV NUMBER	18-06-29	To purchase a printer	FROM	Advanced Technology Center Instructional Draw	TO	Advanced Technology Center Instructional Draw Controlled Assets - Computer Equipment	\$ 449
JV NUMBER	18-06-29	To purchase computer supplies	FROM	Advanced Technology Center Instructional Draw	TO	Advanced Technology Center Instructional Draw Computer Supplies	\$ 852
JV NUMBER	18-06-30	To purchase a 13" MacBook Pro with a touch bar	FROM	Trantwood ES Administrative Draw	TO	Trantwood ES Administrative Draw Controlled Assets - Computer Equipment	\$ 1,699
JV NUMBER	18-06-30	To purchase computer supplies	FROM	Trantwood ES Administrative Draw	TO	Trantwood ES Administrative Draw Computer Supplies	\$ 36
JV NUMBER	18-06-30	To purchase computer supplies	FROM	Trantwood ES Special Education Draw	TO	Trantwood ES Special Education Draw Computer Supplies	\$ 140
JV NUMBER	18-06-30	To purchase computer supplies	FROM	Trantwood ES Instructional Draw	TO	Trantwood ES Instructional Draw Computer Supplies	\$ 202
JV NUMBER	18-06-31	To pay for technology services at the Thoroughgood/Hermitage Swing Space	FROM	School Plant Computer Supplies	TO	Technology Maintenance General Maintenance and Repair	\$ 14,044
JV NUMBER	18-06-32	To purchase computer supplies	FROM	Princess Anne MS Special Education Draw	TO	Princess Anne MS Special Education Computer Supplies	\$ 126
JV NUMBER	18-06-32	To purchase computer supplies	FROM	Princess Anne MS Instructional Draw	TO	Princess Anne MS Middle School Classroom Computer Supplies	\$ 941

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-32	To purchase computer supplies	FROM	Princess Anne MS Administrative Draw	TO	Princess Anne MS Administrative Draw Computer Supplies	\$ 29
JV NUMBER	18-06-33	To purchase memory cards for computers to run Adobe Acrobat Pro	FROM	Safety and Loss Control Other Purchased Services	TO	Safety and Loss Control Computer Supplies	\$ 131
JV NUMBER	18-06-34	To purchase instructional supplies, guided reading books, flexible seating, magazine subscriptions, dry erase boards and markers	FROM	Ocean Lakes ES Staff Development Draw Administrative Draw Library Draw Computer Supplies Draw Equipment Draw	TO	Ocean Lakes ES Instructional Draw	\$ 13,403
JV NUMBER	18-06-35	To purchase laptops and projector	FROM	Great Neck MS Administrative Draw	TO	Great Neck MS Administrative Draw Controlled Assets-Computer Equipment Administrative Draw Computer Supplies	\$ 9,597
JV NUMBER	18-06-35	To purchase computer supplies	FROM	Great Neck MS Instructional Draw	TO	Great Neck MS Instructional Draw Computer Supplies	\$ 1,253
JV NUMBER	18-06-35	To purchase computer supplies	FROM	Great Neck MS Special Education Draw	TO	Great Neck MS Special Education Draw Computer Supplies	\$ 155
JV NUMBER	18-06-35	To purchase computer supplies	FROM	Great Neck MS Library Draw	TO	Great Neck MS Library Draw Computer Supplies	\$ 1
JV NUMBER	18-06-36	To purchase computer supplies	FROM	Creeds ES Instructional Draw	TO	Creeds ES Instructional Draw Computer Supplies	\$ 31
JV NUMBER	18-06-37	To cover salaries and benefits	FROM	Teaching and Learning Other Purchased Services	TO	Custodial Services Custodians FICA Benefits	\$ 1,572
JV NUMBER	18-06-38	To cover life insurance	FROM	Middle School Classroom Middle School Teachers	TO	Office of the Principal-Middle Schools Life Insurance (VRS)	\$ 40,000
JV NUMBER	18-06-39	To purchase computer supplies	FROM	Linkhorn Park ES Administrative Draw	TO	Linkhorn Park ES Administrative Draw Computer Supplies	\$ 62
JV NUMBER	18-06-39	To purchase laptop with internal DVDRW drive	FROM	Linkhorn Park ES Administrative Draw	TO	Linkhorn Park ES Computer Supplies Draw	\$ 37
JV NUMBER	18-06-40	To purchase chromebook, iPad, monitors and desktop PCs	FROM	Cooke ES Administrative Draw	TO	Cooke ES Administrative Draw Controlled Assets-Computer Equipment	\$ 2,794
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Princess Anne HS Instructional Draw	TO	Princess Anne HS Instructional Draw Computer Supplies	\$ 5,694
JV NUMBER	18-06-41	To purchase a multi-function printer	FROM	Kellam HS Administrative Draw	TO	Kellam HS Administrative Draw Controlled Assets - Computer Equipment	\$ 459
JV NUMBER	18-06-41	To purchase an Apple television	FROM	Kellam HS Instructional Draw	TO	Kellam HS Instructional Draw Controlled Assets - Computer Equipment	\$ 250
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Kellam HS Instructional Draw	TO	Kellam HS Instructional Draw Computer Supplies	\$ 199
JV NUMBER	18-06-41	To reimburse custodial overtime costs for the School Bus Rodeo	FROM	Vehicle Operations - Special Education Other Purchased Services	TO	Custodial Services Custodians FICA Benefits	\$ 95
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Kempsville HS Administrative Draw	TO	Kempsville HS Administrative Draw Computer Supplies	\$ 995
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Kempsville HS Instructional Draw	TO	Kempsville HS Instructional Draw Computer Supplies	\$ 1,503
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Kempsville HS Special Education Draw	TO	Kempsville HS Special Education Draw Computer Supplies	\$ 172
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Tallwood HS Instructional Draw	TO	Tallwood HS Instructional Draw Computer Supplies	\$ 381

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-41	To purchase a laptop	FROM	Ocean Lakes ES Administrative Draw	TO	Ocean Lakes ES Administrative Draw Controlled Assets - Computer Equipment	\$ 414
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Ocean Lakes ES Administrative Draw	TO	Ocean Lakes ES Administrative Draw Computer Supplies	\$ 50
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Ocean Lakes ES Instructional Draw	TO	Ocean Lakes ES Instructional Draw Computer Supplies	\$ 82
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Ocean Lakes ES Special Education Draw	TO	Ocean Lakes ES Special Education Draw Computer Supplies	\$ 316
JV NUMBER	18-06-41	To upgrade Qumu Enterprise Video	FROM	Instructional Technology Computer Software	TO	Media Services Support Technological Services	\$ 1,107
JV NUMBER	18-06-41	To purchase printers	FROM	Ocean Lakes HS Instructional Draw	TO	Ocean Lakes HS Administrative Draw Controlled Assets - Computer Equipment	\$ 4,277
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Ocean Lakes HS Instructional Draw	TO	Ocean Lakes HS Instructional Draw Computer Supplies	\$ 3,787
JV NUMBER	18-06-41	To purchase a laptop, desktop and additional memory	FROM	Ocean Lakes HS Instructional Draw	TO	Ocean Lakes HS Computer Supplies Draw Controlled Assets - Computer Equipment	\$ 710
JV NUMBER	18-06-41	To purchase a desktop computer	FROM	Salem HS Administrative Draw	TO	Salem HS Administrative Draw Controlled Assets - Computer Equipment	\$ 525
JV NUMBER	18-06-41	To purchase a computer and a tablet	FROM	Salem HS Instructional Draw	TO	Salem HS Instructional Draw Controlled Assets - Computer Equipment	\$ 661
JV NUMBER	18-06-41	To purchase computer supplies	FROM	Salem HS Instructional Draw	TO	Salem HS Instructional Draw Computer Supplies	\$ 613
JV NUMBER	18-06-42	To purchase computer supplies	FROM	Kingston ES Administrative Draw	TO	Kingston ES Administrative Draw Computer Supplies	\$ 597
JV NUMBER	18-06-42	To purchase computer supplies	FROM	Kingston ES Instructional Draw	TO	Kingston ES Instructional Draw Computer Supplies	\$ 896
JV NUMBER	18-06-42	To purchase computer supplies	FROM	Kingston ES Special Education Draw	TO	Kingston ES Special Education Draw Computer Supplies	\$ 371
JV NUMBER	18-06-43	To purchase desktop, memory card, graphic card, hard drive	FROM	Kempsville ES Administrative Draw	TO	Kempsville ES Administrative Draw Controlled Assets-Computer Equipment Administrative Draw Computer Supplies	\$ 1,497
JV NUMBER	18-06-43	To purchase computer supplies	FROM	Kempsville ES Instructional Draw	TO	Kempsville ES Instructional Draw Computer Supplies	\$ 622
JV NUMBER	18-06-43	To purchase computer supplies	FROM	Kempsville ES Special Education Draw	TO	Kempsville ES Special Education Draw Computer Supplies	\$ 85
JV NUMBER	18-06-43	To purchase scissors, pencils, pens, constructions papers and other instructional supplies	FROM	Kempsville ES Equipment Draw	TO	Kempsville ES Instructional Draw	\$ 4,065
JV NUMBER	18-06-43	To purchase postage, notary fees, shredding, planner, marker and other office supplies	FROM	Kempsville ES Equipment Draw	TO	Kempsville ES Administrative Draw	\$ 450
JV NUMBER	18-06-43	To purchase post-it notes, lanyards, sharpies, pencils and other office supplies	FROM	Kempsville ES Computer Supplies Draw	TO	Kempsville ES Administrative Draw	\$ 289
JV NUMBER	18-06-43	To purchase laminating film rolls, books, magazines, supplies and book labels	FROM	Kempsville ES Staff Development Draw	TO	Kempsville ES Library Draw Administrative Draw	\$ 1,286
JV NUMBER	18-06-44	To purchase paper and library books	FROM	Hermitage ES Equipment Draw	TO	Hermitage ES Instructional Draw Library Draw	\$ 4,030
JV NUMBER	18-06-45	To purchase computer supplies	FROM	Arrowhead ES Administrative Draw	TO	Arrowhead ES Administrative Draw Computer Supplies	\$ 308
JV NUMBER	18-06-46	To purchase poster printer	FROM	Lynnhaven MS Instructional Draw	TO	Lynnhaven MS Instructional Draw Controlled Assets-Computer Equipment	\$ 2,010

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Bayside MS Administrative Draw	TO	Bayside MS Administrative Draw Computer Supplies	\$ 111
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Bayside MS Instructional Draw	TO	Bayside MS Instructional Draw Computer Supplies	\$ 240
JV NUMBER	18-06-46	To purchase laptop	FROM	Virginia Beach MS Administrative Draw	TO	Virginia Beach MS Administrative Draw Controlled Assets-Computer Equipment	\$ 587
JV NUMBER	18-06-46	To purchase poster printer	FROM	Brandon MS Instructional Draw	TO	Brandon MS Instructional Draw Controlled Assets-Computer Equipment	\$ 3,800
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Bayside 6th Grade Instructional Draw	TO	Bayside 6th Grade Instructional Draw Computer Supplies	\$ 294
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Bayside 6th Grade Library Draw	TO	Bayside 6th Grade Library Draw Computer Supplies	\$ 131
JV NUMBER	18-06-46	To purchase printer	FROM	Landstown MS Administrative Draw	TO	Landstown MS Administrative Draw Controlled Assets-Computer Equipment	\$ 449
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Landstown MS Instructional Draw	TO	Landstown MS Instructional Draw Computer Supplies	\$ 1,273
JV NUMBER	18-06-46	To purchase printer	FROM	Landstown MS Special Education Draw	TO	Landstown MS Special Education Draw Controlled Assets-Computer Equipment	\$ 305
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Landstown MS Special Education Draw	TO	Landstown MS Special Education Draw Computer Supplies	\$ 1,024
JV NUMBER	18-06-46	To purchase computer supplies	FROM	Landstown MS Library Draw	TO	Landstown MS Library Draw Computer Supplies	\$ 268
JV NUMBER	18-06-47	To purchase a laptop for the principal	FROM	Strawbridge ES Administrative Draw	TO	Strawbridge ES Administrative Draw Controlled Assets - Computer Equipment	\$ 1,785
JV NUMBER	18-06-47	To purchase Apple iPads	FROM	Strawbridge ES Instructional Draw	TO	Strawbridge ES Instructional Draw Controlled Assets - Computer Equipment	\$ 2,388
JV NUMBER	18-06-47	To purchase a printer for the special education classroom	FROM	Strawbridge ES Special Education Draw	TO	Strawbridge ES Special Education Draw Controlled Assets - Computer Equipment	\$ 305
JV NUMBER	18-06-47	To purchase a poster maker	FROM	White Oaks ES Instructional Draw	TO	White Oaks ES Instructional Draw Controlled Assets - Computer Equipment	\$ 2,010
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Shelton Park ES Administrative Draw	TO	Shelton Park ES Administrative Draw Computer Supplies	\$ 311
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Shelton Park ES Instructional Draw	TO	Shelton Park ES Instructional Draw Computer Supplies	\$ 2,144
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Shelton Park ES Special Education Draw	TO	Shelton Park ES Special Education Draw Computer Supplies	\$ 272
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Shelton Park ES Equipment Draw	TO	Shelton Park ES Computer Supplies Draw	\$ 156
JV NUMBER	18-06-47	To purchase a printer	FROM	Salem ES Administrative Draw	TO	Salem ES Administrative Draw Controlled Assets - Computer Equipment	\$ 449
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Salem ES Administrative Draw	TO	Salem ES Administrative Draw Computer Supplies	\$ 24
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Salem ES Instructional Draw	TO	Salem ES Instructional Draw Computer Supplies	\$ 653
JV NUMBER	18-06-47	To purchase external hard drives	FROM	Salem ES Instructional Draw	TO	Salem ES Instructional Draw Controlled Assets - Computer Equipment	\$ 115
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Salem ES Special Education Draw	TO	Salem ES Special Education Draw Computer Supplies	\$ 179

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Thoroughgood ES Administrative Draw	TO	Thoroughgood ES Administrative Draw Computer Supplies	\$ 248
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Thoroughgood ES Instructional Draw	TO	Thoroughgood ES Instructional Draw Computer Supplies	\$ 1,305
JV NUMBER	18-06-47	To purchase computer supplies	FROM	Thoroughgood ES Special Education Draw	TO	Thoroughgood ES Special Education Draw Computer Supplies	\$ 438
JV NUMBER	18-06-48	To purchase a color printer	FROM	Green Run HS Administrative Draw	TO	Green Run HS Administrative Draw Controlled Assets - Computer Equipment	\$ 449
JV NUMBER	18-06-48	To purchase a printer	FROM	Green Run HS Instructional Draw	TO	Green Run HS Instructional Draw Controlled Assets - Computer Equipment	\$ 305
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Green Run HS Special Education Draw	TO	Green Run HS Special Education Draw Computer Supplies	\$ 1,143
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Pembroke ES Administrative Draw	TO	Pembroke ES Administrative Draw Computer Supplies	\$ 221
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Pembroke ES Instructional Draw	TO	Pembroke ES Instructional Draw Computer Supplies	\$ 1,001
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Pembroke ES Special Education Draw	TO	Pembroke ES Special Education Draw Computer Supplies	\$ 445
JV NUMBER	18-06-48	To purchase iPads and a printer	FROM	Pembroke ES Equipment Draw	TO	Pembroke ES Computer Supplies Draw Controlled Assets - Computer Equipment	\$ 449
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Pembroke ES Equipment Draw	TO	Pembroke ES Computer Supplies Draw	\$ 1,283
JV NUMBER	18-06-48	To purchase lamination rolls	FROM	Pembroke ES Equipment Draw	TO	Pembroke ES Instructional Draw	\$ 1,466
JV NUMBER	18-06-48	To purchase paper	FROM	Pembroke ES Equipment Draw	TO	Pembroke ES Special Education Draw	\$ 171
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Rosemont ES Special Education Draw	TO	Rosemont ES Special Education Draw Computer Supplies	\$ 662
JV NUMBER	18-06-48	To purchase computer supplies	FROM	New Castle ES Instructional Draw	TO	New Castle ES Instructional Draw Computer Supplies	\$ 242
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Rosemont Forest ES Administrative Draw	TO	Rosemont Forest ES Administrative Draw Computer Supplies	\$ 647
JV NUMBER	18-06-48	To purchase a monitor	FROM	Rosemont Forest ES Administrative Draw	TO	Rosemont Forest ES Administrative Draw Controlled Assets - Computer Equipment	\$ 149
JV NUMBER	18-06-48	To purchase computer supplies	FROM	Rosemont Forest ES Instructional Supplies Draw	TO	Rosemont Forest ES Instructional Supplies Draw Computer Supplies	\$ 870
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Luxford ES Administrative Draw	TO	Luxford ES Administrative Draw Computer Supplies	\$ 437
JV NUMBER	18-06-50	To purchase monitors for the principal and assistant principal	FROM	Luxford ES Computer Supplies Draw	TO	Luxford ES Administrative Draw Controlled Assets-Computer Equipment	\$ 1,347
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Lynnhaven ES Administrative Draw	TO	Lynnhaven ES Administrative Draw Computer Supplies	\$ 184
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Lynnhaven ES Instructional Draw	TO	Lynnhaven ES Instructional Draw Computer Supplies	\$ 695
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Bayside ES Administrative Draw	TO	Bayside ES Administrative Draw Computer Supplies	\$ 461
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Bayside ES Instructional Draw	TO	Bayside ES Instructional Draw Computer Supplies	\$ 537

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
June 1, 2018 through June 30, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	18-06-50	To purchase printer	FROM	Kempsville Meadows ES Administrative Draw	TO	Kempsville Meadows ES Administrative Draw Controlled Assets-Computer Equipment	\$ 2,733
JV NUMBER	18-06-50	To purchase laptops and monitor	FROM	Indian Lakes ES Administrative Draw	TO	Indian Lakes ES Administrative Draw Controlled Assets-Computer Equipment	\$ 1,983
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Hermitage ES Equipment Draw	TO	Hermitage ES Computer Supplies Draw	\$ 485
JV NUMBER	18-06-50	To purchase computer supplies	FROM	Hermitage ES Staff Development Draw	TO	Hermitage ES Computer Supplies Draw	\$ 795
JV NUMBER	18-06-51	To cover salaries and benefits	FROM	Teaching and Learning Other Purchased Services	TO	Custodial Services Custodians FICA Benefits	\$ 371
JV NUMBER	18-06-52	To cover salaries and benefits	FROM	Middle School Classroom Instructional Supplies	TO	Vehicle Operations Bus Drivers	\$ 298
JV NUMBER	18-06-53	To purchase computer supplies	FROM	Seatack ES Equipment Draw	TO	Seatack ES Administrative Draw Computer Supplies	\$ 426
JV NUMBER	18-06-53	To purchase computer supplies	FROM	Seatack ES Equipment Draw	TO	Seatack ES Instructional Draw Computer Supplies	\$ 1,059
JV NUMBER	18-06-53	To purchase computer monitors for the administrative staff	FROM	Seatack ES Equipment Draw	TO	Seatack ES Administrative Draw Controlled Assets - Computer Equipment	\$ 1,515
JV NUMBER	18-06-53	To purchase a laptop for the principal	FROM	Seatack ES Instructional Draw	TO	Seatack ES Instructional Draw Controlled Assets - Computer Equipment	\$ 620
JV NUMBER	18-06-54	To purchase computers	FROM	Bayside HS Administrative Draw Staff Development Draw Computer Supplies Draw	TO	Bayside HS Administrative Draw Controlled Assets - Computer Equipment	\$ 5,228
JV NUMBER	18-06-54	To purchase computer supplies	FROM	Bayside HS Library Draw	TO	Bayside HS Administrative Draw Computer Supplies	\$ 1,921
JV NUMBER	18-06-54	To purchase a scanner	FROM	Bayside HS Instructional Draw	TO	Bayside HS Instructional Draw Controlled Assets - Computer Equipment	\$ 280
JV NUMBER	18-06-54	To purchase computer supplies	FROM	Bayside HS Instructional Draw	TO	Bayside HS Instructional Draw Computer Supplies	\$ 7,679
JV NUMBER	18-06-54	To purchase computer supplies	FROM	Bayside HS Library Draw	TO	Bayside HS Instructional Draw Computer Supplies	\$ 1,851
JV NUMBER	18-06-55	To purchase chromebooks	FROM	Senior High Classroom Teacher Assistant Substitutes	TO	Senior High Classroom Controlled Assets-Computer Equipment	\$ 12,000
JV NUMBER	18-06-56	To cover field trips	FROM	John B Dey ES Instructional Draw	TO	Vehicle Operations Bus Drivers	\$ 751
JV NUMBER	18-06-57	To purchase a printer	FROM	Cox HS Administrative Draw	TO	Cox HS Administrative Draw Controlled Assets-Controlled Equipment	\$ 2,500
JV NUMBER	18-06-58	To purchase Accent 1400, a speech-generating device	FROM	Special Education Part-Time/Temporary Personnel	TO	Special Education Computer Equipment-Additional	\$ 7,500
JV NUMBER	18-06-59	To pay bus drivers for field trips	FROM	Ocean Lakes HS Instructional Draw	TO	Vehicle Operations Bus Drivers	\$ 1,534
JV NUMBER	18-06-60	To purchase a color printer	FROM	Media Services Support Part-Time/Temporary Personnel	TO	Media Services Support Controlled Assets - Computer Equipment	\$ 1,000
JV NUMBER	18-06-61	To cover salaries	FROM	Middle School Classroom Middle School Teachers	TO	Guidance Services Elementary Teacher Substitutes	\$ 12,000

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

REVENUES

JUNE 2018 (UNAUDITED)

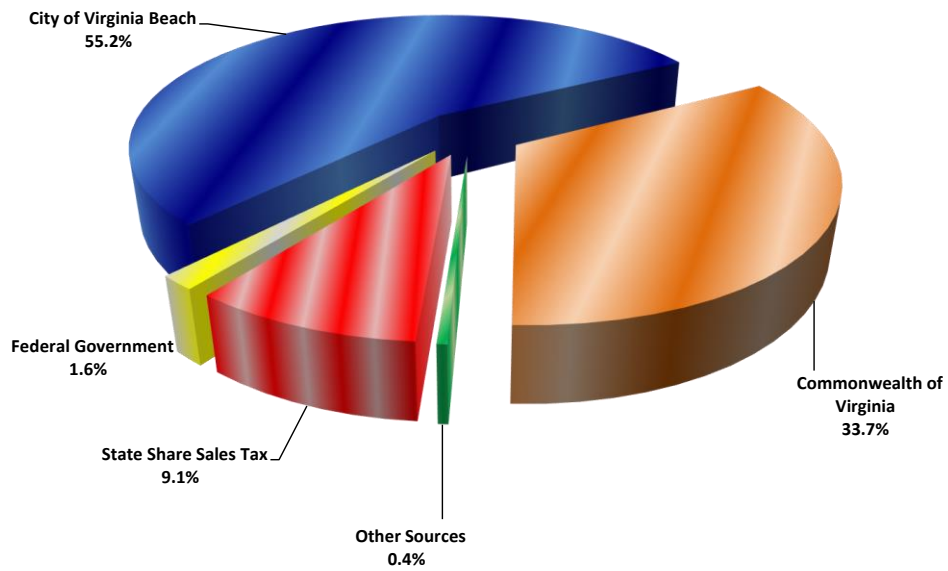
BY MAJOR SOURCE	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (2)	TREND *
COMMONWEALTH OF VIRGINIA	2018	273,443,481	<-----	273,210,535	99.91%	U
	2017	263,423,825	260,283,753	260,283,753	100.00%	
	2016	250,039,573	249,585,001	249,585,001	100.00%	
STATE SALES TAX	2018	73,718,340	<-----	74,264,875	100.74%	F
	2017	74,741,805	73,084,563	73,084,563	100.00%	
	2016	71,783,907	72,382,606	72,382,606	100.00%	
FEDERAL GOVERNMENT	2018	12,200,000	<-----	12,614,392	103.40%	F
	2017	12,476,532	13,464,377	13,464,377	100.00%	
	2016	12,476,532	10,984,117	10,984,117	100.00%	
CITY OF VIRGINIA BEACH	2018	448,113,765	<-----	448,113,765	100.00%	F
	2017	424,077,954	424,077,954	424,077,954	100.00%	
	2016	412,311,603	412,311,603	412,311,603	100.00%	
OTHER SOURCES	2018	2,782,803	<-----	3,404,755	122.35%	F
	2017	2,782,803	2,759,412	2,759,412	100.00%	
	2016	2,782,803	3,120,071	3,120,071	100.00%	
SCHOOL OPERATING FUND TOTAL	2018	810,258,389	<-----	811,608,322	100.17%	F
	2017	777,502,919	773,670,059	773,670,059	100.00%	
	2016	749,394,418	748,383,398	748,383,398	100.00%	

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

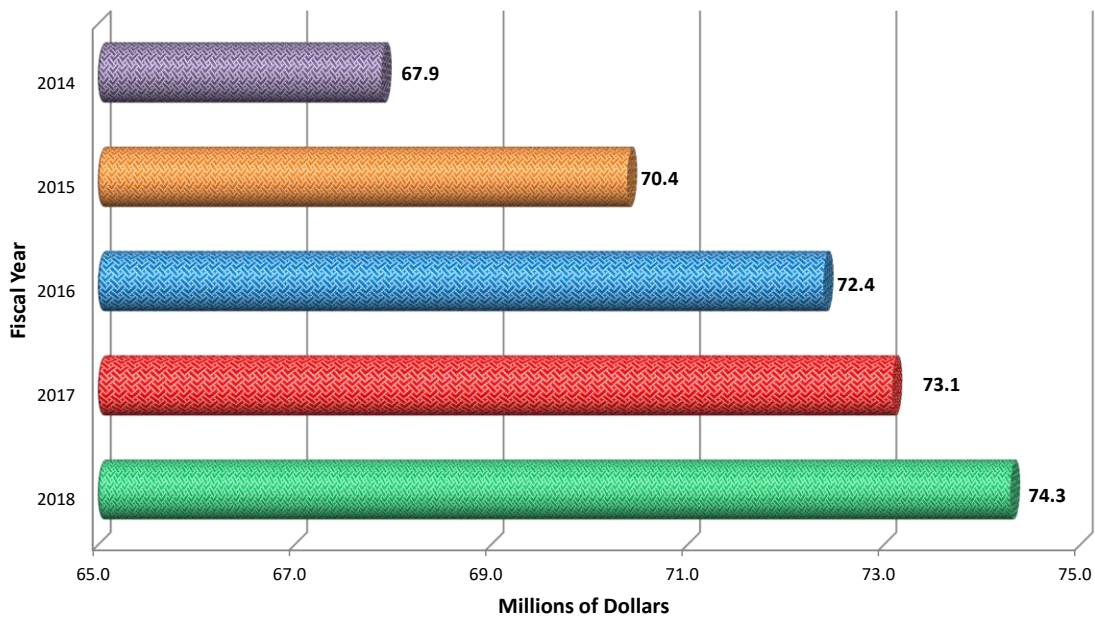
U: The unfavorable trend is due to certain other Commonwealth of Virginia revenues being less than estimated (e.g., Special Education Regional Program-SECEP, Foster Home Children-Regular & Special Education, Vocational Educational-Occupational/Technical)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

Fiscal Year 2018 Revenue Actual by Major Source



State Sales Tax Revenue through June 30, 2018



VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

EXPENDITURES/ENCUMBRANCES

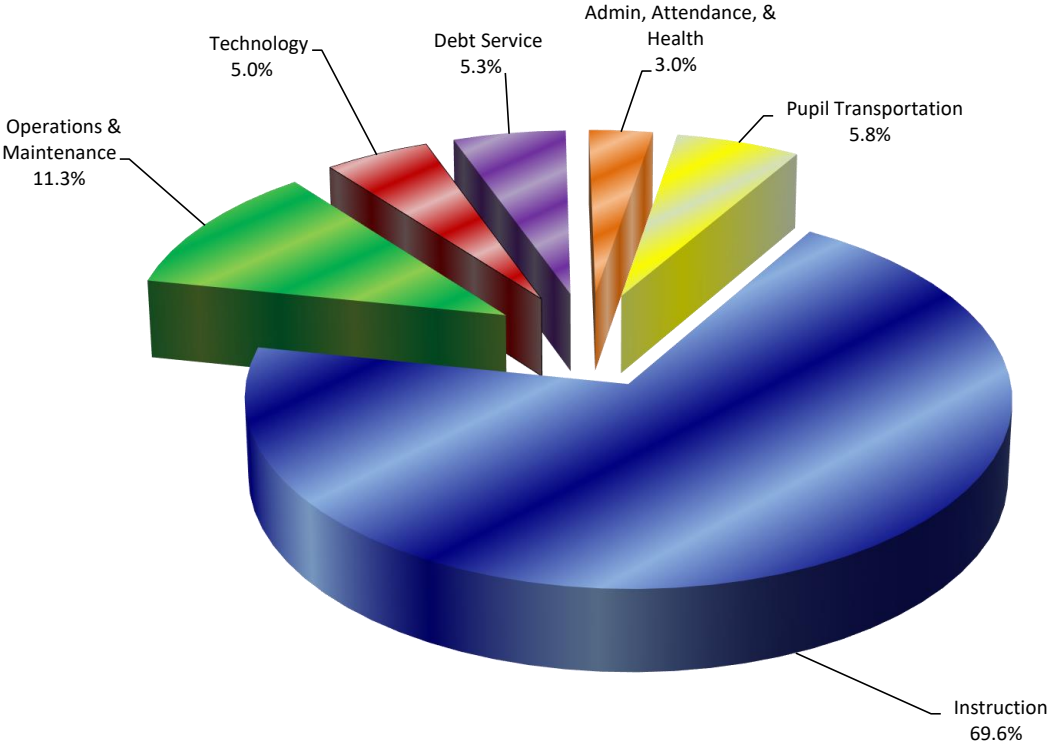
JUNE 2018 (UNAUDITED)

<i>BY UNIT WITHIN CATEGORY</i>	<i>FISCAL YEAR</i>	<i>(1) BUDGET</i>	<i>(2) ACTUAL THROUGH JUNE</i>	<i>(3) ACTUAL THROUGH MONTH</i>	<i>% OF (3) TO (2)</i>	<i>TREND *</i>
INSTRUCTION CATEGORY	2018	566,031,486	<-----	555,182,270	98.08%	F
	2017	547,382,834	533,960,741	533,960,741	100.00%	
	2016	530,731,819	522,876,753	522,876,753	100.00%	
ADMINISTRATION, ATTENDANCE & HEALTH CATEGORY	2018	25,140,520	<-----	23,861,911	94.91%	F
	2017	24,339,437	23,322,078	23,322,078	100.00%	
	2016	22,937,844	21,876,609	21,876,609	100.00%	
PUPIL TRANSPORTATION CATEGORY	2018	47,622,296	<-----	46,649,944	97.96%	F
	2017	40,132,386	38,393,774	38,393,774	100.00%	
	2016	34,125,890	32,882,137	32,882,137	100.00%	
OPERATIONS AND MAINTENANCE CATEGORY	2018	94,061,627	<-----	90,389,774	96.10%	F
	2017	92,216,393	88,249,457	88,249,457	100.00%	
	2016	93,517,401	89,431,581	89,431,581	100.00%	
TECHNOLOGY CATEGORY	2018	40,886,252	<-----	39,490,916	96.59%	F
	2017	35,470,704	34,587,905	34,587,905	100.00%	
	2016	32,550,920	31,184,463	31,184,463	100.00%	
SCHOOL OPERATING FUND TOTAL (EXCLUDING DEBT SERVICE)	2018	773,742,181	<-----	755,574,815	97.65%	F
	2017	739,541,754	718,513,955	718,513,955	100.00%	
	2016	713,863,874	698,251,543	698,251,543	100.00%	
DEBT SERVICE CATEGORY	2018	44,947,680	<-----	42,173,255	93.83%	F
	2017	45,819,477	45,704,383	45,704,383	100.00%	
	2016	44,756,843	44,115,909	44,115,909	100.00%	

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

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

Fiscal Year 2018 Actual by Category
(Includes Debt Service Category)



VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

A 5

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
INSTRUCTION CATEGORY:						
ELEMENTARY CLASSROOM	148,032,449	14,852,772	145,974,473	169,395	1,888,581	98.7%
SENIOR HIGH CLASSROOM	76,677,872	7,947,860	76,421,703	188,473	67,696	99.9%
TECHNICAL AND CAREER EDUCATION	19,157,384	1,762,295	17,076,604	821	2,079,959	89.1%
GIFTED EDUCATION AND ACADEMY PROGRAMS	14,379,212	1,508,766	14,219,545	5,730	153,937	98.9%
SPECIAL EDUCATION	94,962,443	7,826,348	93,358,589	5,091	1,598,763	98.3%
SUMMER SCHOOL	1,724,963	9,687	1,613,168		111,795	93.5%
SUMMER SLIDE PROGRAM	276,002	62,413	228,966		47,036	83.0%
GENERAL ADULT EDUCATION	1,956,401	206,513	1,917,207		39,194	98.0%
ALTERNATIVE EDUCATION-RENAISSANCE	6,985,187	636,784	6,342,291		642,896	90.8%
STUDENT ACTIVITIES	8,572,205	347,175	8,450,985		121,220	98.6%
OFFICE OF THE PRINCIPAL-ELEMENTARY	26,075,296	2,320,885	25,563,939	3,258	508,099	98.1%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	11,788,721	989,321	11,607,617		181,104	98.5%
OFFICE OF THE PRINCIPAL-TECHNICAL	671,579	55,184	642,687		28,892	95.7%
GUIDANCE SERVICES	17,139,886	1,667,409	17,139,374		512	99.9%
SOCIAL WORK SERVICES	4,177,523	582,576	4,170,914		6,609	99.8%
MEDIA AND COMMUNICATIONS	1,944,176	198,205	1,790,855	2,599	150,722	92.2%
TEACHING AND LEARNING SUPPORT	17,284,980	1,379,952	16,436,857	77,065	771,058	95.5%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	1,108,257	154,213	968,793		139,464	87.4%
OPPORTUNITY AND ACHIEVEMENT	89,860	13,361	73,771		16,089	82.1%
SPECIAL EDUCATION SUPPORT	3,643,031	356,162	3,606,924		36,107	99.0%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	2,360,941	272,305	2,312,208	647	48,086	98.0%
MEDIA SERVICES SUPPORT	13,080,685	1,272,418	12,980,306		100,379	99.2%
PLANNING INNOVATION AND ACCOUNTABILITY	2,510,707	345,598	2,239,881	17,448	253,378	89.9%
MIDDLE SCHOOL CLASSROOM	60,875,839	6,059,645	59,278,558	233,993	1,363,288	97.8%
REMEDIAL EDUCATION	8,260,870	733,434	8,146,235		114,635	98.6%
OFFICE OF THE PRINCIPAL-MIDDLE	10,965,670	1,020,574	10,961,318	812	3,540	99.9%
HOMEBOUND SERVICES	412,268	50,785	309,968		102,300	75.2%
TECHNICAL AND CAREER EDUCATION SUPPORT	1,002,580	80,611	925,674	2,061	74,845	92.5%
STUDENT LEADERSHIP	1,445,894	97,346	1,431,886		14,008	99.0%
PSYCHOLOGICAL SERVICES	4,631,619	442,167	4,584,738		46,881	99.0%
AUDIOLOGICAL SERVICES	501,959	36,277	485,127		16,832	96.6%
SCHOOL LEADERSHIP	1,925,786	142,147	1,845,847		79,939	95.8%
ALTERNATIVE EDUCATION	1,409,241	177,768	1,367,724	145	41,372	97.1%
TOTAL INSTRUCTION	566,031,486	53,608,956	554,474,732	707,538	10,849,216	98.1%
ADMIN., ATTENDANCE, AND HEALTH CATEGORY:						
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	1,135,904	90,641	1,098,517		37,387	96.7%
OFFICE OF THE SUPERINTENDENT	1,053,211	86,424	958,846		94,365	91.0%
BUDGET AND FINANCE	5,113,259	377,668	4,741,231	5,194	366,834	92.8%
HUMAN RESOURCES	5,213,714	457,721	4,864,276	14,563	334,875	93.6%
INTERNAL AUDIT	466,766	39,834	435,728		31,038	93.4%
PURCHASING SERVICES	1,142,065	92,103	1,089,778		52,287	95.4%
PROFESSIONAL GROWTH AND INNOVATION	865,590	90,609	816,806		48,784	94.4%
BENEFITS	2,245,663	255,673	2,042,296	52,200	151,167	93.3%
HEALTH SERVICES	7,904,348	819,618	7,742,476		161,872	98.0%
TOTAL ADMIN., ATTENDANCE, AND HEALTH	25,140,520	2,310,291	23,789,954	71,957	1,278,609	94.9%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

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	FY 2018	MONTH'S	YR-TO-DATE	OUTSTANDING	REMAINING	PERCENT
	APPROPRIATIONS	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BALANCE	OBLIGATED
PUPIL TRANSPORTATION CATEGORY:						
MANAGEMENT	2,589,964	212,899	2,505,007		84,957	96.7%
VEHICLE OPERATIONS	29,622,171	1,825,645	28,572,469	523,170	526,532	98.2%
VEHICLE OPERATIONS-SPECIAL EDUCATION	8,572,633	677,328	7,979,474	321,110	272,049	96.8%
VEHICLE MAINTENANCE	3,291,110	287,853	3,243,213		47,897	98.5%
MONITORING SERVICES	3,546,418	353,816	3,505,501		40,917	98.8%
TOTAL PUPIL TRANSPORTATION	47,622,296	3,357,541	45,805,664	844,280	972,352	98.0%
OPERATIONS AND MAINTENANCE CATEGORY:						
FACILITIES PLANNING AND CONSTRUCTION	831,979	69,310	794,310		37,669	95.5%
SCHOOL PLANT	47,272,258	7,156,612	43,525,990	2,615,912	1,130,356	97.6%
DISTRIBUTION SERVICES	1,679,335	179,932	1,643,209		36,126	97.8%
GROUNDS SERVICES	4,731,908		4,731,908			100.0%
CUSTODIAL SERVICES	28,350,602	2,829,619	26,462,927	2,578	1,885,097	93.4%
SAFETY AND LOSS CONTROL	7,290,348	757,514	7,083,894		206,454	97.2%
VEHICLE SERVICES	2,845,934	114,280	1,468,793	1,021,363	355,778	87.5%
TELECOMMUNICATIONS	1,059,263	104,888	1,010,280	28,610	20,373	98.1%
TOTAL OPERATIONS AND MAINTENANCE	94,061,627	11,212,155	86,721,311	3,668,463	3,671,853	96.1%
TECHNOLOGY CATEGORY:						
ELEMENTARY CLASSROOM	2,045,440	148,544	1,829,374	52,659	163,407	92.0%
SENIOR HIGH CLASSROOM	2,008,597	164,060	1,968,036	37,672	2,889	99.9%
TECHNICAL AND CAREER EDUCATION	638,471	471,968	633,492		4,979	99.2%
GIFTED EDUCATION AND ACADEMY PROGRAMS	155,586	33,597	137,823	11,090	6,673	95.7%
SPECIAL EDUCATION	287,188	6,643	284,772	179	2,237	99.2%
SUMMER SCHOOL	1,079				1,079	
GENERAL ADULT EDUCATION	50,843	4,638	50,839		4	100.0%
ALTERNATIVE EDUCATION-RENAISSANCE	16,828	15,567	16,827		1	100.0%
STUDENT ACTIVITIES	5,875		5,832		43	99.3%
OFFICE OF THE PRINCIPAL-ELEMENTARY	139,724	4,801	130,727		8,997	93.6%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	86,481	9,582	83,414	2,698	369	99.6%
OFFICE OF THE PRINCIPAL-TECHNICAL	3,441		3,401		40	98.8%
GUIDANCE SERVICES	24,353		24,330		23	99.9%
SOCIAL WORK SERVICES	11,742		11,226		516	95.6%
MEDIA AND COMMUNICATIONS	243,571	10,444	240,273		3,298	98.6%
INSTRUCTIONAL TECHNOLOGY	11,937,740	890,717	11,846,872	46,585	44,283	99.6%
TEACHING AND LEARNING SUPPORT	450,913	37,792	325,056	125,636	221	99.9%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	74,463		72,000		2,463	96.7%
OPPORTUNITY AND ACHIEVEMENT	4,655	510	2,667		1,988	57.3%
SPECIAL EDUCATION SUPPORT	12,666		12,166		500	96.1%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	59,942	8,213	58,237	950	755	98.7%
MEDIA SERVICES SUPPORT	563,200	15,578	562,909		291	99.9%
PLANNING INNOVATION AND ACCOUNTABILITY	468,542	36,202	450,161		18,381	96.1%
MIDDLE SCHOOL CLASSROOM	1,192,588	17,112	1,161,836		30,752	97.4%
REMEDIAL EDUCATION	25,027	4,129	11,832		13,195	47.3%
OFFICE OF THE PRINCIPAL-MIDDLE	72,722	3,398	70,832		1,890	97.4%
HOMEBOUND SERVICES	44,332	2,814	34,613		9,719	78.1%
TECHNICAL AND CAREER EDUCATION SUPPORT	3,011	63	2,985		26	99.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

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	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
TECHNOLOGY CATEGORY:						
STUDENT LEADERSHIP	3,619	275	3,310		309	91.5%
PSYCHOLOGICAL SERVICES	17,379		17,379			100.0%
AUDIOLOGICAL SERVICES	662		662			100.0%
SCHOOL LEADERSHIP	30,289	286	23,336		6,953	77.0%
ALTERNATIVE EDUCATION	161,108	49,461	112,803	12,650	35,655	77.9%
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	2,757	546	1,058		1,699	38.4%
OFFICE OF THE SUPERINTENDENT	12,074	1,300	11,569		505	95.8%
BUDGET AND FINANCE	245,670	15,044	129,825	10,248	105,597	57.0%
HUMAN RESOURCES	327,314	29,171	308,795	14,350	4,169	98.7%
INTERNAL AUDIT	2,118	1,326	2,093		25	98.8%
PURCHASING SERVICES	56,681	120	45,640		11,041	80.5%
PROFESSIONAL GROWTH AND INNOVATION	141,507	16,815	138,289		3,218	97.7%
OFFICE OF TECHNOLOGY	848,053	58,356	797,270	10,784	39,999	95.3%
BENEFITS	24,207	583	23,164		1,043	95.7%
HEALTH SERVICES	79				79	
MANAGEMENT	218,631	38,036	216,231		2,400	98.9%
VEHICLE OPERATIONS	214,807	17,843	214,756		51	99.9%
VEHICLE MAINTENANCE	15,595	468	10,747		4,848	68.9%
FACILITIES PLANNING AND CONSTRUCTION	20,283		20,283			100.0%
SCHOOL PLANT	1,147,583	121,836	1,076,783	65,311	5,489	99.5%
DISTRIBUTION SERVICES	70,787	21,631	70,420		367	99.5%
CUSTODIAL SERVICES	7,839	235	7,096		743	90.5%
SAFETY AND LOSS CONTROL	15,891	9,885	15,891			100.0%
VEHICLE SERVICES	37,848	3,154	37,848			100.0%
TELECOMMUNICATIONS	10,420	237	10,409		11	99.9%
TECHNOLOGY MAINTENANCE	16,624,031	1,894,214	14,416,519	1,355,396	852,116	94.9%
TOTAL TECHNOLOGY	40,886,252	4,167,194	37,744,708	1,746,208	1,395,336	96.6%
 TOTAL SCHOOL OPERATING FUND (EXCLUDING DEBT SERVICE)	 773,742,181	 74,656,137	 748,536,369	 7,038,446	 18,167,366	 97.7%
 DEBT SERVICE CATEGORY:	 44,947,680	 (39,262)	 42,173,255	 	 2,774,425	 93.8%

Virginia Beach City Public Schools
Interim Financial Statements
School Operating Fund Summary
For the period July 1, 2017 through June 30, 2018

B 1

Unaudited

Revenues:	Budget	% of Total	Actual	Actual over (under) Budget	Percent Realized
Source:					
Commonwealth of Virginia	\$273,443,481	33.75%	\$273,210,535	(\$232,946)	99.91%
State Sales Tax	73,718,340	9.10%	74,264,875	546,535	100.74%
Federal Government	12,200,000	1.51%	12,614,392	414,392	103.40%
City of Virginia Beach	448,113,765	55.30%	448,113,765	0	100.00%
Other Sources	2,782,803	0.34%	3,404,755	621,952	122.35%
Total Revenues	\$810,258,389	100.00%	\$811,608,322	\$1,349,933	100.17%
Prior Year Local Contribution (PYLC) *	8,431,472		8,431,472		100.0%
Total Revenues and PYLC	\$818,689,861		\$820,039,794		100.2%
Expenditures/Encumbrances:	Budget	% of Total	Actual	Remaining Balance	Percent Obligated
Category:					
Instruction	\$566,031,486	69.14%	\$555,182,270	\$10,849,216	98.08%
Administration, Attendance and Health	25,140,520	3.07%	23,861,911	1,278,609	94.91%
Pupil Transportation	47,622,296	5.82%	46,649,944	972,352	97.96%
Operations and Maintenance	94,061,627	11.49%	90,389,774	3,671,853	96.10%
Technology	40,886,252	4.99%	39,490,916	1,395,336	96.59%
Debt Service	44,947,680	5.49%	42,173,255	2,774,425	93.83%
Total Expenditures/Encumbrances	\$818,689,861	100.00%	\$797,748,070	\$20,941,791	97.44%
Total Revenues and PYLC over Expenditures/Encumbrances			\$22,291,724		
Prepaid Items (net)			590,240		
Total Reversion to the City General Fund**			\$22,881,964		

* Fiscal Year 2016-17 encumbrances brought forward into the FY 2017-18 operating budget

** Includes \$100,055 reverted from the School Athletics Fund and \$447,710 reverted from the GRC Charter School Fund to the School Operating Fund

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL OPERATING FUND
BALANCE SHEET
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 2

ASSETS:

CASH	82,027,602
ACCOUNTS RECEIVABLE	563,957
DUE FROM COMMONWEALTH OF VA	10,713,400
PREPAID ITEM	429,613

LIABILITIES:

VOUCHERS PAYABLE	3,194,349
ACCOUNTS PAYABLE	201,494
ACCOUNTS PAYABLE - SCHOOLS	75,671
SALARIES PAYABLE	2,572,939
SALARIES PAYABLE-OPTIONS	49,428,069
FICA PAYABLE-OPTIONS	3,765,749
WIRES PAYABLE	967,108
ACH PAYABLE	2,622,054
UNEARNED REVENUE-MISC	557,116
TOTAL LIABILITIES	<u>63,384,549</u>

FUND EQUITY:

FUND BALANCE:	
DESIGNATED FOR REVERSION TO THE CITY GENERAL FUND	22,881,964
RESERVE FOR ENCUMBRANCES	7,038,446
RESERVE FOR PREPAID ITEMS	429,613
TOTAL FUND EQUITY	<u>30,350,023</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>93,734,572</u>

TOTAL ASSETS	<u>93,734,572</u>
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VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 3

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	11,232,540	2,057,195	11,182,703	(49,837)	99.6%
REIMB-SOCIAL SECURITY	10,570,014	909,769	10,597,014	27,000	100.3%
REIMB-RETIREMENT	24,270,378	2,088,969	24,332,374	61,996	100.3%
REIMB-LIFE INSURANCE	731,770	62,984	733,639	1,869	100.3%
BASIC SCHOOL AID	177,972,380	15,380,304	178,412,666	440,286	100.2%
SP ED-SOQ	19,107,333	1,644,583	19,156,141	48,808	100.3%
VOCATIONAL FUNDS-SOQ	1,870,079	160,959	1,874,856	4,777	100.3%
FOSTER HOME CHILDREN-REGULAR	434,143	88,516	167,694	(266,449)	38.6%
FOSTER HOME CHILDREN-SPED		87,579	165,920	165,920	
SUMMER SCHOOLS-REMEDIAL	228,268	37,038	240,747	12,479	105.5%
GIFTED & TALENTED AID-SOQ	1,951,387	167,958	1,956,372	4,985	100.3%
REMEDIAL ED-SOQ	4,675,199	402,398	4,687,141	11,942	100.3%
SP ED-HOME BOUND	160,664	19,261	154,090	(6,574)	95.9%
SP ED-REGIONAL PROG PAYMENT	9,949,380	9,315,527	9,315,527	(633,853)	93.6%
VOCATIONAL ED-ADULT		43,711	43,711	43,711	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	324,137	193,609	193,609	(130,528)	59.7%
ENGLISH AS A SECOND LANG PAYMENTS	636,990	132,308	716,216	79,226	112.4%
AT-RISK INITIATIVE	2,955,530	374,425	3,010,507	54,977	101.9%
CLASS SIZE INITIATIVE	4,578,114	826,225	4,544,238	(33,876)	99.3%
SALARY SUPPLEMENT	1,795,175	152,992	1,723,755	(71,420)	96.0%
OTHER STATE FUNDS		1,615	1,615	1,615	
TOTAL FROM COMMONWEALTH OF VIRGINIA	273,443,481	34,147,925	273,210,535	(232,946)	99.9%
STATE SHARE SALES TAX	73,718,340	12,531,304	74,264,875	546,535	100.7%
TOTAL FROM STATE SHARE SALES TAX	73,718,340	12,531,304	74,264,875	546,535	100.7%
PUBLIC LAW 874	9,935,191		6,813,731	(3,121,460)	68.6%
DEPT OF THE NAVY-NJROTC	100,000	169,377	309,329	209,329	309.3%
OTHER FEDERAL FUNDS		160,000	164,180	164,180	
DEPT OF DEFENSE	1,500,000		1,490,759	(9,241)	99.4%
IMPACT AID-SPECIAL ED			569,955	569,955	
DEPARTMENT OF DEFENSE-SPECIAL ED			578,233	578,233	
MEDICAID REIMBURSEMENT	664,809	1,415,001	2,396,833	1,732,024	360.5%
MEDICAID REIMBURSEMENT-TRANSPORTATION		193,089	291,372	291,372	
TOTAL FROM FEDERAL GOVERNMENT	12,200,000	1,937,467	12,614,392	414,392	103.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 4

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	438,574,330	37,170,181	438,574,330		100.0%
TRANSFER FROM SCHOOL RESERVE FUND	8,803,897	733,658	8,803,897		100.0%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538		735,538		100.0%
TOTAL TRANSFERS	448,113,765	37,903,839	448,113,765		100.0%
SALE OF SCHOOL VEHICLES	15,000	93,585	216,789	201,789	1445.3%
RENT OF FACILITIES	450,000	4,112	284,341	(165,659)	63.2%
SECEP-RENT OF FACILITIES			169,000	169,000	
RENT OF PROPERTY		2,000	46,000	46,000	
SECEP-CHARGES FOR SERVICES			63,712	63,712	
TUITION-REGULAR DAY	100,000	25,719	247,581	147,581	247.6%
TUITION-GEN ADULT ED	142,839	102,090	102,090	(40,749)	71.5%
TUITION-SUMMER SCHOOL	700,000	2,160	548,778	(151,222)	78.4%
MISCELLANEOUS ADULT LEARNING CHARGES		1,525	1,525	1,525	
TUITION-VOCATIONAL ADULT ED	169,750	15,618	18,118	(151,632)	10.7%
TUITION-DRIVERS ED	322,125	47,333	239,213	(82,912)	74.3%
COLLEGE NIGHT FEES			18,625	18,625	
TUITION-LPN PROGRAM	25,575	9,960	18,300	(7,275)	71.6%
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		(57)	3,335	3,335	
DONATION		194	24,402	24,402	
MISCELLANEOUS REVENUE	224,703	1,502	206,229	(18,474)	91.8%
SALE OF SALVAGE MATERIALS	12,000	7,480	126,266	114,266	1052.2%
INSURANCE PROCEEDS		1,032	61,608	61,608	
SALE OF CAPITAL ASSETS			1,600	1,600	
INDIRECT COST-GRANTS	600,000	76,796	701,222	101,222	116.9%
TUITION-SECEP REACH		67,961	67,961	67,961	
PREMIUM ON BONDS			74,539	74,539	
PREMIUM-PFRB BONDS			163,521	163,521	
TOTAL FROM OTHER SOURCES	2,782,803	459,010	3,404,755	621,952	122.3%
TOTAL SCHOOL OPERATING FUND	810,258,389	86,979,545	811,608,322	1,349,933	100.2%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 ((UNAUDITED))

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ASSETS:		LIABILITIES:	
CASH	627,513	VOUCHERS PAYABLE	200,534
ACCOUNTS RECEIVABLE	4,713	SALARIES PAYABLE	5,824
PREPAID ITEM	211,019	WIRES PAYABLE	255
		ACH PAYABLE	31,531
		TOTAL LIABILITIES	238,144
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR PREPAID ITEMS	211,019
		RESERVE FOR ENCUMBRANCES	394,082
		TOTAL FUND EQUITY	605,101
TOTAL ASSETS	843,245	TOTAL LIABILITIES AND FUND EQUITY	843,245

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 17 PERCENT OF ACTUAL
REVENUES:						
INTEREST ON BANK DEPOSITS	5,000	873	21,702	16,702	434.0%	100.0%
BASKETBALL	120,000		96,982	(23,018)	80.8%	100.0%
FOOTBALL	250,000		240,272	(9,728)	96.1%	100.0%
GYMNASTICS	4,000		4,773	773	119.3%	100.0%
WRESTLING	13,000	(327)	15,199	2,199	116.9%	100.0%
SOCCER	42,000	17,019	54,659	12,659	130.1%	100.0%
MIDDLE SCHOOL	65,000	4,023	88,867	23,867	136.7%	100.0%
TRANSFER FROM SCHOOL OPERATING	5,157,920	(100,055)	5,057,865	(100,055)	98.1%	100.0%
OTHER INCOME	5,000	(4)	35,078	30,078	701.6%	100.0%
TOTAL REVENUES	5,661,920	(78,471)	5,615,397	(46,523)	99.2%	100.0%
PYFB-ENCUMBRANCES	6,859					
TOTAL REVENUES AND PYFB	5,668,779					

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 17 PERCENT OF ACTUAL
EXPENDITURES:							
PERSONNEL SERVICES	2,620,770	12,079	2,430,672		190,098	92.7%	100.0%
FICA BENEFITS	200,483	923	186,168		14,315	92.9%	100.0%
PURCHASED SERVICES	1,252,029	54,858	1,222,631	950	28,448	97.7%	100.0%
VA HIGH SCHOOL LEAGUE DUES	51,250		20,450		30,800	39.9%	100.0%
ATHLETIC INSURANCE	175,000		187,801		(12,801)	107.3%	100.0%
OTHER CHARGES			2,230		(2,230)		100.0%
MATERIALS AND SUPPLIES	618,159	50,329	746,125	19,238	(147,204)	123.8%	100.0%
CAPITAL OUTLAY	317,872	108,065	163,740	81,985	72,147	77.3%	100.0%
LAND, STRUCTURES, AND IMPROVEMENTS	433,216	98,558	110,720	291,909	30,587	92.9%	100.0%
TOTAL	5,668,779	324,812	5,070,537	394,082	204,160	96.4%	100.0%

INCREASE (DECREASE) IN FUND BALANCE 544,860

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (6,859)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 6

ASSETS:		LIABILITIES:	
CASH	12,403,342	VOUCHERS PAYABLE	1,500
CASH WITH CAFETERIAS	5,003	SALARIES PAYABLE	48,612
ACCOUNTS RECEIVABLE	28,043	SALARIES PAYABLE-OPTIONS	835,094
DUE FROM FEDERAL GOVERNMENT	971,819	FICA PAYABLE-OPTIONS	63,827
FOOD INVENTORY	252,267	WIRES PAYABLES	8,819
FOOD-USDA INVENTORY	260,290	ACH PAYABLES	361,317
SUPPLIES INVENTORY	112,497	UNEARNED REVENUE	431,264
PREPAID ITEM	8,044	TOTAL LIABILITIES	<u>1,750,433</u>

FUND EQUITY:		FUND BALANCE:	
		RESERVE FOR INVENTORIES	625,054
		RESERVE FOR PREPAID ITEMS	8,044
		RESERVE FOR ENCUMBRANCES	81,246
		DESIGNATED FOR THE FY19 BUDGET	1,945,288
		UNDESIGNATED	<u>9,631,240</u>
		TOTAL FUND EQUITY	<u>12,290,872</u>
TOTAL ASSETS	<u>14,041,305</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>14,041,305</u>

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 17 PERCENT OF ACTUAL
REVENUES:						
INTEREST ON BANK DEPOSITS	25,750	12,168	89,560	63,810	347.8%	100.0%
CHARGES FOR SERVICES	11,620,238	520,840	9,978,067	(1,642,171)	85.9%	100.0%
USDA REBATES	350,000	124,944	642,782	292,782	183.7%	100.0%
MISCELLANEOUS REVENUE			5,600	5,600		
TOTAL LOCAL REVENUE	<u>11,995,988</u>	<u>657,952</u>	<u>10,716,009</u>	<u>(1,279,979)</u>	89.3%	100.0%
SCHOOL MEAL PAYMENTS	500,000	66,356	605,049	105,049	121.0%	100.0%
SCHOOL BREAKFAST INITIATIVE		10,677	53,881	53,881		
TOTAL REVENUE FROM COMMONWEALTH	<u>500,000</u>	<u>77,033</u>	<u>658,930</u>	<u>158,930</u>	131.8%	100.0%
NATIONAL SCHOOL MEAL PROGRAM	16,232,468	3,104,505	16,997,953	765,485	104.7%	100.0%
USDA COMMODITIES	1,854,000	2,027,329	2,027,329	173,329	109.3%	100.0%
SUMMER FEEDING PROGRAM		14,210	169,615	169,615		
CHILD AND ADULT CARE FOOD PROGRAM		69,319	394,036	394,036		
OTHER FEDERAL FUNDS			700	700		
TOTAL REVENUE FROM FEDERAL GOV'T	<u>18,086,468</u>	<u>5,215,363</u>	<u>19,589,633</u>	<u>1,503,165</u>	108.3%	100.0%
TOTAL REVENUES	<u>30,582,456</u>	<u>5,950,348</u>	<u>30,964,572</u>	<u>382,116</u>	101.2%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	<u>1,096,794</u>					
TOTAL REVENUES AND PYFB	<u>31,679,250</u>					

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 17 PERCENT OF ACTUAL
EXPENDITURES:							
PERSONNEL SERVICES	10,122,611	893,974	8,612,790		1,509,821	85.1%	100.0%
FRINGE BENEFITS	4,501,594	354,610	3,523,947		977,647	78.3%	100.0%
PURCHASED SERVICES	472,932	30,336	457,049	11,495	4,388	99.1%	100.0%
OTHER CHARGES	74,802	2,117	55,080		19,722	73.6%	100.0%
MATERIALS AND SUPPLIES	16,157,311	3,668,543	15,727,398		429,913	97.3%	100.0%
CAPITAL OUTLAY	350,000		110,519	69,751	169,730	51.5%	100.0%
TOTAL	<u>31,679,250</u>	<u>4,949,580</u>	<u>28,486,783</u>	<u>81,246</u>	<u>3,111,221</u>	90.2%	100.0%

INCREASE (DECREASE) IN FUND BALANCE 2,477,789

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (1,096,794)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 7

ASSETS:		LIABILITIES:	
CASH	8,016,219	ACH PAYABLES	<u>3,223</u>
ACCOUNTS RECEIVABLE	746	TOTAL LIABILITIES	<u>3,223</u>
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR ENCUMBRANCES	23,205
		DESIGNATED FOR THE FY19 BUDGET	2,140,110
		UNDESIGNATED	<u>5,850,427</u>
		TOTAL FUND EQUITY	<u>8,013,742</u>
TOTAL ASSETS	<u>8,016,965</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>8,016,965</u>

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 17 PERCENT OF ACTUAL
REVENUES:						
INTEREST ON BANK DEPOSITS	26,611	7,689	54,409	27,798	204.5%	100.0%
LOST AND DAMAGED	27,000	6,055	11,517	(15,483)	42.7%	100.0%
MISCELLANEOUS		14	6,838	6,838		100.0%
TOTAL LOCAL REVENUE	<u>53,611</u>	<u>13,758</u>	<u>72,764</u>	<u>19,153</u>	135.7%	100.0%
DEPT OF EDUCATION	4,462,985	384,132	4,474,385	11,400	100.3%	100.0%
TOTAL REVENUE-COMMONWEALTH	<u>4,462,985</u>	<u>384,132</u>	<u>4,474,385</u>	<u>11,400</u>	100.3%	100.0%
TOTAL REVENUES	<u>4,516,596</u>	<u>397,890</u>	<u>4,547,149</u>	<u>30,553</u>	100.7%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	663,006					
TOTAL REVENUES AND PYFB	<u>5,179,602</u>					

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 17 PERCENT OF ACTUAL
EXPENDITURES:							
PERSONNEL SERVICES	83,431	7,160	88,592		(5,161)	106.2%	100.0%
FRINGE BENEFITS	31,066	3,161	35,165		(4,099)	113.2%	100.0%
PURCHASED SERVICES	670,431		2,478,040		(1,807,609)	369.6%	100.0%
MATERIALS AND SUPPLIES	4,394,674	4,090	1,167,835	23,205	3,203,634	27.1%	100.0%
TOTAL	<u>5,179,602</u>	<u>14,411</u>	<u>3,769,632</u>	<u>23,205</u>	<u>1,386,765</u>	73.2%	100.0%

INCREASE (DECREASE) IN FUND BALANCE 777,517

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (663,006)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 8

ASSETS:		LIABILITIES:	
CASH	13,442,873	VOUCHERS PAYABLE	69,242
ACCOUNTS RECEIVABLE	62	SALARIES PAYABLE	10,928
PREPAID ITEM	117,456	WIRES PAYABLE	79,080
		ACH PAYABLES	27,558
		EST CLAIMS/JUDGEMENTS PAYABLE	7,971,000
		TOTAL LIABILITIES	<u>8,157,808</u>

		FUND EQUITY:	
		RETAINED EARNINGS	<u>5,402,583</u>
		TOTAL FUND EQUITY	<u>5,402,583</u>
TOTAL ASSETS	<u>13,560,391</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>13,560,391</u>

REVENUES:	MONTH'S REALIZED	YR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	12,609	129,796
RISK MANAGEMENT CHARGES		6,805,724
INSURANCE PROCEEDS	40,026	163,468
MISCELLANEOUS REVENUE	342	3,984
FEMA PROCEEDS	224,839	224,839
TOTAL REVENUES	<u>277,816</u>	<u>7,327,811</u>

EXPENSES:	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
PERSONNEL SERVICES	31,819	284,668	
FRINGE BENEFITS	10,047	105,547	
OTHER PURCHASED SERVICES	(39,485)	376,194	17,117
FIRE AND PROPERTY INSURANCE		1,529,917	
MOTOR VEHICLE INSURANCE	552,132	1,351,630	
WORKER'S COMPENSATION	143,051	2,425,098	
SURETY BONDS		200	
GENERAL LIABILITY INSURANCE	217,735	466,544	
MISCELLANEOUS	1,729	3,709	
MATERIALS AND SUPPLIES	(128,269)	22,149	
LAND, STRUCTURES, & IMPROVEMENTS	(302,450)	150	
TOTAL	<u>486,309</u>	<u>6,565,806</u>	<u>17,117</u>

INCREASE (DECREASE) IN RETAINED EARNINGS	<u>762,005</u>
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VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 9

ASSETS:		LIABILITIES:	
CASH	2,877,654	DEPOSITS PAYABLE	75,000
ACCOUNTS RECEIVABLE	1,233	ACH PAYABLE	176,803
		TOTAL LIABILITIES	<u>251,803</u>
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR ENCUMBRANCES	764
		DESIGNATED FOR THE FY19 BUDGET	340,000
		UNDESIGNATED	<u>2,286,320</u>
		TOTAL FUND EQUITY	<u>2,627,084</u>
TOTAL ASSETS	<u>2,878,887</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>2,878,887</u>

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 17 PERCENT OF ACTUAL
REVENUES:						
INTEREST ON BANK DEPOSITS	10,000	2,949	26,693	16,693	266.9%	100.0%
RENT-WIRELESS COMMUNICATION	500,000			(500,000)		
TOWER RENT-BAYSIDE HIGH			25,000	25,000		100.0%
TOWER RENT-COX HIGH		1,788	136,017	136,017		100.0%
TOWER RENT-FIRST COLONIAL HIGH			74,441	74,441		100.0%
TOWER RENT-LANDSTOWN HIGH			31,807	31,807		100.0%
TOWER RENT-OCEAN LAKES HIGH			84,682	84,682		100.0%
TOWER RENT-SALEM HIGH			77	77		100.0%
TOWER RENT-TALLWOOD HIGH			29,692	29,692		100.0%
TOWER RENT-TECH CENTER		3,003	75,531	75,531		100.0%
TOWER RENT-WOODSTOCK ELEMENTARY		3,700	14,410	14,410		100.0%
TOTAL REVENUES	<u>510,000</u>	<u>11,440</u>	<u>498,350</u>	<u>(11,650)</u>	97.7%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	<u>340,000</u>					
TOTAL REVENUES AND PYFB	<u>850,000</u>					

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 17 PERCENT OF ACTUAL
EXPENDITURES:							
PURCHASED SERVICES		4,336	5,176		(5,176)		100.0%
MATERIALS AND SUPPLIES	850,000	411,618	573,458	764	275,778	67.6%	100.0%
CAPITAL OUTLAY		18,280	18,280		(18,280)		100.0%
TOTAL	<u>850,000</u>	<u>434,234</u>	<u>596,914</u>	<u>764</u>	<u>252,322</u>	70.3%	100.0%

INCREASE (DECREASE) IN FUND BALANCE (98,564)

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (340,000)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL GRANTS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B10

Revenues :

	FY 2018 Estimated	Month's Realized	Yr-To-Date Realized	Unrealized Revenues	Percent Realized
Source:					
Commonwealth of Virginia	14,038,565	4,388,139	10,247,087	(3,791,478)	72.99%
Federal Government	39,501,278	14,073,592	31,014,149	(8,487,129)	78.51%
Other Sources	709,765	188,950	394,638	(315,127)	55.60%
Transfers from School Operating Fund	4,607,140	(1,677,432)	2,929,708	(1,677,432)	63.59%
Total Revenues	58,856,748	16,973,249	44,585,582	(14,271,166)	75.75%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 11

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
ADULT BASIC EDUCATION 16/17	13,443		13,443			100.0%
ADULT BASIC EDUCATION 17/18	321,376	14,744	321,376			100.0%
ALGEBRA READINESS 16/17	159,539		159,539			100.0%
ALGEBRA READINESS 17/18	994,174	144,212	586,532	40,599	367,043	63.1%
ASIA SOCIETY CONFUCIUS CLASSROOMS 12/13	2,865		776		2,089	27.1%
ASSESSMENT FOR LEARNING PROJECT 15/16	38,731		5,929		32,802	15.3%
CAREER & TECHNICAL EDUCATION STATE EQUIP 17/18	82,361		82,361			100.0%
CAREER SWITCHER PROGRAM MENTOR REIMBURSE 17/18	32,000	28,200	28,200		3,800	88.1%
CARL PERKINS 16/17	47,751		47,751			100.0%
CARL PERKINS 17/18	851,171	166,048	708,250	142,430	491	99.9%
CTE INNOVATIVE PROGRAM EQUIPMENT 17/18	37,500	37,500	37,500			100.0%
CTE SPECIAL STATE EQUIP ALLOCATION 17/18	64,500		64,500			100.0%
DODEA SPECIAL EDUCATION 16/17	147,470		147,470			100.0%
DODEA-MCASP OPERATION GRIT 17/18	257,289	17,705	224,324		32,965	87.2%
DODEA SPECIAL EDUCATION 17/18	287,175	32,252	201,199	76	85,900	70.1%
DODEA-MCASP OPERATION GRIT 16/17	72,683		72,683			100.0%
DODEA-MCASP OPERATION PRIDE 15/16	60,223		60,223			100.0%
DODEA-SPECIAL EDUCATION 15/16	8,880		8,880			100.0%
DUAL ENROLLMENT-TCC 17/18	693,021	693,021	693,021			100.0%
EARLY READING INTERVENTION 16/17	339,478		339,478			100.0%
EARLY READING INTERVENTION 17/18	2,044,015	129,679	1,142,320		901,695	55.9%
GENERAL ADULT EDUCATION-GAE 17/18	30,993		30,993			100.0%
GREEN RUN COLLEGIATE CHARTER SCHOOL SUPPORT 17/18	12,500		12,500			100.0%
HS PROGRAM INNOVATION PLANNING GRANT-GRHS 17/18	50,000	1,543	50,000			100.0%
HS PROGRAM PLANNING GRANT-GRHS 16/17	6,124		6,124			100.0%
IDEA CO-TEACHING INITIATIVE THREE OAKS ES PART 1 17/18	10,000		9,865		135	98.7%
IDEA CO-TEACHING INITIATIVE THREE OAKS ES PART 2 17/18	5,000	5,000	5,000			100.0%
INCLUSION LEADERSHIP SUPPORT GRANT-SALEM HS 10/11	457				457	
INCLUSION PROJECT MINI-GRANT 17/18	2,000				2,000	
INDUSTRY CERTIFICATION EXAMS 17/18	72,688	19,988	72,688			100.0%
INDUSTRY CERTIFICATION EXAMS-STEM 17/18	27,296	7,017	27,296			100.0%
ISAP 16/17	5,369		5,369			100.0%
ISAP 17/18	66,349	10,604	66,349			100.0%
JAIL EDUCATION PROGRAM 17/18	155,114		132,496		22,618	85.4%
JAIL EDUCATION PROGRAM 18/19	233,206	17,952	46,518		186,688	19.9%
JUVENILE DETENTION 17/18	832,732		807,060		25,672	96.9%
JUVENILE DETENTION 18/19	790,958	94,623	284,781		506,177	36.0%
LTG (RET) H G PETE TAYLOR PTRNSHIP OF EXCELLENCE AWARD 13/14	3,500		3,500			100.0%
MCKINNEY HOMELESS 16/17	67,507	6,243	54,405	13,012	90	99.9%
MCKINNEY HOMELESS 17/18	73,000	4,196	4,903		68,097	6.7%
MTSS-B EVALUATION 15/16	230,931		19,445		211,486	8.4%
MYCAA-LPN COURSES 17/18	500	500	500			100.0%
MYCAA-ALC COURSES 17/18	632		632			100.0%
NATIONAL BOARD TEACHERS STIPENDS 17/18	290,000		290,000			100.0%
NATIONAL MATH & SCIENCE INITIATIVE 17/18	133,554	126,255	133,554			100.0%
NETWORK IMPROVEMENT COMMUNITY (NIC) 17/18	15,000		750		14,250	5.0%
NEW TEACHER MENTOR 17/18	30,403	30,403	30,403			100.0%
NJROTC 17/18	48,794	48,794	48,794			100.0%
NNSY 2018 STEM CAMP	10,000				10,000	
ODU RESEARCH FOUNDATION CYBER SECURITY STUDENT INTERNSHIP 16/17	4,500		4,200		300	93.3%
OPPORTUNITY INC-ALC 17/18	113,440	16,452	69,216		44,224	61.0%
OPPORTUNITY INC-STEM (ISY) 17/18	153,600	22,132	112,176		41,424	73.0%
OPPORTUNITY INC-STEM (OSY) 17/18	150,600	9,633	49,212		101,388	32.7%
PERKINS CTE SECONDARY RESERVE FUNDS 17/18	11,631	11,631	11,631			100.0%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT 17/18	25,000	375	17,040		7,960	68.2%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT 16/17	12,473		12,473			100.0%
POST 9/11 GI BILL 17/18	2,714		2,714			100.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

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	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PRESCHOOL INCENTIVE 16/17	54,311		54,311			100.0%
PRESCHOOL INCENTIVE 17/18	492,573	37,767	372,998		119,575	75.7%
PROJECT GRADUATION 16/17	29,018	2,888	21,045		7,973	72.5%
PROJECT GRADUATION 17/18	37,500				37,500	
PROJECT HOPE-CITY WIDE SCA 13/14	3,479	415	605		2,874	17.4%
RACE-TO-GED 17/18	66,160		65,441		719	98.9%
REGION II SUPERINTENDENTS ESCROW 17/18	9,465	512	512		8,953	5.4%
RESERVE FOR CONTINGENCY	1,715,095				1,715,095	
RISE PROGRAM-INSTRUCTIONAL SUPPORT 17/18	81,531	7,288	14,408		67,123	17.7%
RISK MANAGEMENT GRANT 17/18	4,000		4,000			100.0%
SCHOOL SECURITY EQUIPMENT 17/18	75,990		75,990			100.0%
STARTALK 16/17	63,335		59,433		3,902	93.8%
STARTALK 17/18	88,153	20,205	20,894		67,259	23.7%
STEM TEACHER RECRUITMENT & RETENTION INC 17/18	17,000		12,000		5,000	70.6%
TECHNOLOGY INITIATIVE 15/16	66,218	1,919	66,218			100.0%
TECHNOLOGY INITIATIVE 16/17	2,610,315	23,333	2,305,485		304,830	88.3%
TECHNOLOGY INITIATIVE 17/18	2,618,400				2,618,400	
TITLE I PART A 17/18	11,952,631	1,126,990	8,919,940	52,950	2,979,741	75.1%
TITLE I PART A 16/17	3,075,968	325,782	3,009,097	65,304	1,567	99.9%
TITLE I PART D SUBPART 1 16/17	10,048		10,048			100.0%
TITLE I PART D SUBPART 1 17/18	21,000	484	7,889		13,111	37.6%
TITLE I PART D SUBPART 2 15/16	36,673		36,673			100.0%
TITLE I PART D SUBPART 2 16/17	184,477	27,120	139,536		44,941	75.6%
TITLE I PART D SUBPART 2 17/18	272,637				272,637	
TITLE II PART A 15/16	32,138		32,138			100.0%
TITLE II PART A 16/17	197,639	7,503	178,819		18,820	90.5%
TITLE II PART A 17/18	1,644,937	119,701	1,592,497		52,440	96.8%
TITLE III PART A IMMIGRANT AND YOUTH 15/16	4,000		4,000			100.0%
TITLE III PART A LANG ACQUISITION 16/17	88,323		88,323			100.0%
TITLE III PART A LANG ACQUISITION 17/18	104,702	9,725	26,181		78,521	25.0%
TITLE IV PART A 17/18	298,029	92,643	94,930		203,099	31.9%
TITLE IV PART B 21ST CCLC LYNN ES 16/17	29,977	119	29,977			100.0%
TITLE IV PART B 21ST CCLC GRC 16/17	91,175	3,999	67,010		24,165	73.5%
TITLE IV PART B 21ST CCLC LYNN ES 17/18	95,660	18,016	87,537		8,123	91.5%
TITLE VI-B 16/17	1,136,439		1,136,439			100.0%
TITLE VI-B 17/18	14,534,690	1,332,820	12,507,851		2,026,839	86.1%
VA EARNING BACKPACK BAYSIDE 17/18	250,080	1,152	243,019		7,061	97.2%
VA EARNING BACKPACK GREEN RUN 17/18	210,720	8,584	210,524		196	99.9%
VA EARNING BACKPACK KEMPSVILLE 17/18	230,880	173	221,433		9,447	95.9%
VA EARNING BACKPACK BAYSIDE 14/15	21,780		21,780			100.0%
VA EARNING BACKPACK BAYSIDE 15/16	6,703		6,703			100.0%
VA EARNING BACKPACK BAYSIDE 16/17	45,042		45,042			100.0%
VA EARNING BACKPACK GREEN RUN 14/15	17,028	710	17,028			100.0%
VA EARNING BACKPACK GREEN RUN 15/16	540	22	540			100.0%
VA EARNING BACKPACK GREEN RUN 16/17	33,813	2,013	33,813			100.0%
VA EARNING BACKPACK KEMPSVILLE 14/15	16,276	679	16,276			100.0%
VA EARNING BACKPACK KEMPSVILLE 15/16	502	21	502			100.0%
VA EARNING BACKPACK KEMPSVILLE 16/17	8,975	3,889	8,975			100.0%
VA INITIATIVE FOR AT RISK FOUR YR OLDS 17/18	4,673,375	454,129	4,267,791		405,584	91.3%
VA INITIATIVE FOR AT RISK FOUR YR OLDS 16/17	444,839		444,839			100.0%
VIRTUAL VIRGINIA 15/16	11,537				11,537	
VIRTUAL VIRGINIA 16/17	9,072				9,072	
VPI-PRESCHOOL EXPANSION GRANT 18/19	75,840	(10,177)		1,169	74,671	1.5%
VPI-PRESCHOOL EXPANSION GRANT 17/18	705,000	77,752	619,900	6,144	78,956	88.8%
WORKPLACE READINESS SKILLS FOR THE COMMONWEALTH EXAM 17/18	16,850	8,416	16,850			100.0%
TOTAL SCHOOL GRANTS FUND	58,856,748	5,403,294	44,585,582	321,684	13,949,482	76.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL BOARD/CITY HEALTH INSURANCE FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 13

ASSETS:		LIABILITIES:	
CASH	59,392,485	VOUCHERS PAYABLE	275,351
ACCOUNTS RECEIVABLE	2,201,554	ACCOUNTS PAYABLE	50,335
		SALARIES PAYABLE	69
		WIRES PAYABLE	5,329,550
		UNEARNED REVENUE	7,863,496
		EST CLAIMS-JUDGMENTS PAYABLE	9,328,000
		TOTAL LIABILITIES	<u>22,846,801</u>
		FUND EQUITY:	
		RETAINED EARNINGS	<u>38,747,238</u>
		TOTAL FUND EQUITY	<u>38,747,238</u>
TOTAL ASSETS	<u>61,594,039</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>61,594,039</u>

REVENUES:	MONTH'S REALIZED	YEAR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	56,804	375,673
EMPLOYEE PREMIUMS-CITY	1,793,761	14,599,651
EMPLOYER PREMIUMS-CITY	5,456,259	48,472,573
EMPLOYEE PREMIUMS-SCHOOLS	1,748,382	18,842,405
EMPLOYER PREMIUMS-SCHOOLS	5,578,908	67,036,914
COBRA ADMINISTRATIVE FEE-CITY	220	12,125
COBRA ADMINISTRATIVE FEE-SCHOOLS	532	5,062
TOTAL REVENUES	<u>14,634,866</u>	<u>149,344,403</u>

EXPENSES:	MONTH'S EXPENSES	YEAR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
SALARIES AND BENEFITS	43,648	492,705	
HEALTH CLAIMS AND OTHER EXPENSES-CITY	5,882,277	56,559,197	
HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS	9,525,784	79,315,462	
POST EMPLOYMENT HEALTH BENEFITS			
TOTAL EXPENSES	<u>15,451,709</u>	<u>136,367,364</u>	

INCREASE (DECREASE) IN RETAINED EARNINGS	<u>12,977,039</u>
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VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 14

ASSETS:		LIABILITIES:	
CASH	32,467	TOTAL LIABILITIES	
ACCOUNTS RECEIVABLE	32,519		
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY19 BUDGET	6,000
		UNDESIGNATED	58,986
		TOTAL FUND EQUITY	64,986
TOTAL ASSETS	64,986	TOTAL LIABILITIES AND FUND EQUITY	64,986

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 17 PERCENT OF ACTUAL
REVENUES:						
INTEREST ON BANK DEPOSITS		33	135	135		100.0%
VENDING OPERATIONS RECEIPTS	192,550	32,576	154,922	(37,628)	80.5%	100.0%
TOTAL REVENUES	192,550	32,609	155,057	(37,493)	80.5%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	37,152					
TOTAL REVENUES AND PYFB	229,702					

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 17 PERCENT OF ACTUAL
EXPENDITURES:							
SCHOOL ALLOCATIONS	216,248		135,130		81,118	62.5%	100.0%
MATERIALS AND SUPPLIES	13,094	220	347		12,747	2.7%	
PURCHASED SERVICES	360				360		100.0%
TOTAL	229,702	220	135,477		94,225	59.0%	100.0%

INCREASE (DECREASE) IN FUND BALANCE			19,580				
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(37,152)						

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 15

ASSETS:		LIABILITIES:	
CASH	421,429	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY19 BUDGET	260,244
		UNDESIGNATED	161,185
		TOTAL FUND EQUITY	421,429
TOTAL ASSETS	421,429	TOTAL LIABILITIES AND FUND EQUITY	421,429

REVENUES:	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		12,631	124,606	124,606
TOTAL REVENUES		12,631	124,606	124,606
PRIOR YEAR FUND BALANCE (PYFB)	79,579			
TOTAL REVENUES AND PYFB	79,579			

EXPENDITURES:	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	79,579				79,579	
TOTAL	79,579				79,579	

INCREASE (DECREASE) IN FUND BALANCE 124,606

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (79,579)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 16

ASSETS:		LIABILITIES:	
CASH	1,116,300	ACH PAYABLES	<u>16,564</u>
		TOTAL LIABILITIES	<u>16,564</u>
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY19 BUDGET	1,088,036
		UNDESIGNATED	<u>11,700</u>
		TOTAL FUND EQUITY	<u>1,099,736</u>
TOTAL ASSETS	<u>1,116,300</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>1,116,300</u>

REVENUES:	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		<u>1,172</u>	<u>11,002</u>	<u>11,002</u>
TOTAL REVENUES		<u>1,172</u>	<u>11,002</u>	<u>11,002</u>
PRIOR YEAR FUND BALANCE (PYFB)	<u>170,193</u>			
TOTAL REVENUES AND PYFB	<u>170,193</u>			

EXPENDITURES:	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
CAPITAL OUTLAY	<u>170,193</u>				<u>170,193</u>	
MATERIALS AND SUPPLIES		<u>169,495</u>	<u>169,495</u>		<u>(169,495)</u>	
TOTAL	<u>170,193</u>	<u>169,495</u>	<u>169,495</u>		<u>698</u>	99.6%

INCREASE (DECREASE) IN FUND BALANCE (158,493)

BUDGETED INCREASE (DECREASE)
IN FUND BALANCE (170,193)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
CAPITAL PROJECTS
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B 17

	FY 2018	MONTH'S	YEAR-TO-DATE	PROJECT-TO-DATE	OUTSTANDING	REMAINING	PERCENT
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>OBLIGATED</u>
RENOV/REPLACMT-ENERGY MGMT	10,699,570			10,699,570			100.00%
RENOV/REPLACMT-ENERGY MGMT II	3,875,000	130,123	1,035,138	3,510,258	358,991	5,751	99.85%
TENNIS COURT RENOVATIONS II	800,000	19,456	290,663	611,596	638	187,766	76.53%
VARIOUS SCHOOL SITE ACQUISITION	8,552,558			8,552,558			100.00%
INSTRUCTIONAL TECHNOLOGY PHASE II	642,448	168,463	180,073	642,448			100.00%
GREAT NECK MIDDLE SCHOOL REPLACEMENT	46,039,062			45,789,062		250,000	99.46%
KEMPSVILLE HS ENTREPRENEURIAL ACADEMY	950,000	395,690	438,389	457,089	141,537	351,374	63.01%
JOHN B DEY ES MODERNIZATION	25,989,241	2,743,239	11,674,136	14,149,039	11,013,964	826,238	96.82%
THOROUGHGOOD ES REPLACEMENT	22,888,759	665,195	1,761,545	2,192,614	824,639	19,871,506	13.18%
PRINCESS ANNE MS REPLACEMENT	35,141,000	551,587	4,358,151	5,363,965	1,225,125	28,551,910	18.75%
ADA SCHOOL MODIFICATIONS	7,034,809			7,034,809			100.00%
SCHOOL BUS FACILITY RENOVATION/EXPANSION	21,821,573		17,819	21,817,061	4,512		100.00%
COMPREHENSIVE LONG RANGE FACILITIES PLANNING UPDATE	300,000	188,387	275,090	275,090	23,514	1,396	99.53%
RENOV& REPLACE-GROUNDS PHASE II	11,675,000	53,729	1,325,088	10,719,834	860,315	94,851	99.19%
21ST CENTURY LEARNING ENVIRONMENT IMPROVEMENTS	2,100,000	32,757	500,556	500,556	1,399,788	199,656	90.49%
RENOV & REPLACE-HVAC SYSTEMS PHASE II	45,367,724	1,153,614	7,800,554	43,711,033	1,526,561	130,130	99.71%
RENOV & REPLACE-REROOFING PHASE II	35,025,639	536,636	1,958,159	29,690,530	271,618	5,063,491	85.54%
RENOV & REPLACE-VARIOUS PHASE II	15,033,273	459,760	1,455,938	14,204,728	636,206	192,339	98.72%
ENERGY PERFORMANCE CONTRACTS PHASE II	10,000,000	959,342	5,953,075	9,988,673		11,327	99.89%
STUDENT DATA MANAGEMENT SYSTEM	12,187,001		177,171	11,222,446	51,617	912,938	92.51%
KEMPS LANDING/ODC REPLACEMENT	63,615,000	46,746	562,779	63,021,452	62,992	530,556	99.17%
SCHOOL HR/PAYROLL	9,196,000			8,867,573		328,427	96.43%
UNALLOCATED CIP SALARIES/BENEFITS		(248,565)					
TOTAL CAPITAL PROJECTS	<u>388,933,657</u>	<u>7,856,159</u>	<u>39,764,324</u>	<u>313,021,984</u>	<u>18,402,017</u>	<u>57,509,656</u>	85.21%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2017 THROUGH JUNE 30, 2018 (UNAUDITED)

B18

ASSETS:		LIABILITIES:	
CASH	332,557	VOUCHERS PAYABLE	16,292
PREPAID ITEM	4,680	ACCOUNTS PAYABLE	9,295
		SALARIES PAYABLE	3,515
		SALARIES PAYABLE-OPTIONS	245,662
		FICA PAYABLE-OPTIONS	19,008
		WIRES PAYABLE	16,272
		ACH PAYABLES	3,411
		TOTAL LIABILITIES	<u>313,455</u>
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR PREPAID ITEMS	4,680
		RESERVE FOR ENCUMBRANCES	<u>19,102</u>
		TOTAL FUND EQUITY	<u>23,782</u>
TOTAL ASSETS	<u>337,237</u>	TOTAL LIABILITIES AND FUND EQUITY	<u>337,237</u>

	FY 2018 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY17 PERCENT OF ACTUAL
REVENUES:						
TRANSFER FROM SCHOOL OPERATING	3,763,447	(447,710)	3,315,737	(447,710)	88.1%	100.0%
TOTAL REVENUES	<u>3,763,447</u>	<u>(447,710)</u>	<u>3,315,737</u>	<u>(447,710)</u>	88.1%	100.0%

	FY 2018 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY17 PERCENT OF ACTUAL
EXPENDITURES:							
PERSONNEL SERVICES	2,246,084	199,435	2,003,364		242,720	89.2%	100.0%
FRINGE BENEFITS	804,993	70,616	719,028		85,965	89.3%	100.0%
PURCHASED SERVICES	372,695	67,685	305,441		67,254	82.0%	100.0%
OTHER CHARGES	89,200	7,675	61,604		27,596	69.1%	100.0%
MATERIALS AND SUPPLIES	250,475	33,600	207,664	19,102	23,709	90.5%	100.0%
TOTAL	<u>3,763,447</u>	<u>379,011</u>	<u>3,297,101</u>	<u>19,102</u>	<u>447,244</u>	88.1%	100.0%

INCREASE (DECREASE) IN FUND BALANCE 18,636



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2018-2019
JULY 2018

The financial statements include the following:

Please Note: The “A” Schedules, balance sheets (including **B2**), Grants Fund, Health Insurance Fund, and Capital Projects will be included in the Interim Financial Statements for the month of September 2018.

	<u>Page</u>
School Operating Fund:	
Revenues and Expenditures/Encumbrances Summary	B1
Revenues by Account.....	B3
Special Revenue and Proprietary Funds:	
Athletics	B5
Cafeterias.....	B6
Textbooks	B7
Risk Management	B8
Communication Towers/Technology	B9
Vending Operations	B14
Instructional Technology	B15
Equipment Replacement.....	B16
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.

The financial statements do not include FY2018 encumbrances, as these encumbrances will be brought forward in August 2018.

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 **\$61.8 million**. Of the amount realized for the month, **\$40.8 million** was realized from the City and **\$20.4 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **6.86%**.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. The fund has realized **\$4,526,397** (includes **\$4,524,774** from the School Operating Fund) this month or **90.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **7.5%** of the current fiscal year budget.

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. The fund realized **\$8,543** (interest and charges for services) this month. This fund has incurred expenditures and encumbrances of **1.9%** of the current fiscal year budget.

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$337,238** (includes **\$332,680** from the Department of Education) this month or **8.3%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **64.6%** of the budget for the current fiscal year. Please note that **\$2,140,110** of the current year budget is funded by the prior year fund balance.

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 **\$6,814,535** in revenue (includes **\$6,805,724** from the School Operating Fund) this month. Expenses for this month totaled **\$2,065,759** (includes **\$59,518** in Worker's Compensation payments, **\$1,585,812** in Fire and Property Insurance premiums, **\$202,002** in Motor Vehicle Insurance premiums, and **\$51,299** 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. The fund realized **\$126,612** in revenue (includes **\$27,500** in tower rent-Bayside High, **\$47,121** in tower rent-Cox High, **\$30,731** in tower rent-First Colonial High, **\$16,236** in tower rent-Ocean Lakes High, and **\$3,003** in tower rent-Tech Center) this month or **24.7%** of the estimated revenue for the current fiscal year. Please note that **\$340,000** of the current year budget is funded by the prior year fund balance.

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. The fund realized **\$28** in revenue (interest) this month. 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. The fund realized **\$8,183** in revenue (interest) this month. Please note that **\$260,244** 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. The fund realized **\$630** in revenue (interest) this month. Please note that **\$1,088,036** of the current year budget is funded by the prior year fund balance.

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 **\$3,803,031** in revenue this month (from General Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **1.7%** of the current year fiscal year budget.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000
July 1, 2018 through July 31, 2018

4

Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	19-07-01	To cover installation costs for the aiphone video intercom (buzz-in)system project	FROM	School Plant Electrical Services	TO	School Plant Improvements to Buildings	\$ 101,965
JV NUMBER	19-07-11	To purchase Adobe software	FROM	Distribution Services Technical Services	TO	Distribution Services Computer Software	\$ 261
JV NUMBER	19-07-12	To cover cost of Synovia GPS	FROM	Management Technological Services	TO	Vehicle Operations Technological Services	\$ 2,141

Virginia Beach City Public Schools
Interim Financial Statements
School Operating Fund Summary
For the period July 1, 2018 through July 31, 2018

B1

Revenues :

	Budget	% of Total	Actual	Unrealized	Percent Realized
Source:					
Commonwealth of Virginia	272,725,078	33.56%	20,394,063	(252,331,015)	7.48%
State Share Sales Tax	75,344,490	9.27%	0	(75,344,490)	0.00%
Federal Government	12,200,000	1.50%	0	(12,200,000)	0.00%
City of Virginia Beach	449,564,953	55.33%	40,802,674	(408,762,279)	9.08%
Other Sources	2,782,803	0.34%	608,651	(2,174,152)	21.87%
Total Revenues	812,617,324	100.0%	61,805,388	(750,811,936)	7.61%

Expenditures/Encumbrances:

	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Category:					
Instruction	581,754,262	71.59%	21,444,593	560,309,669	3.69%
Administration, Attendance and Health	25,872,553	3.19%	1,759,306	24,113,247	6.80%
Pupil Transportation	36,910,951	4.54%	1,910,267	35,000,684	5.18%
Operations and Maintenance	91,094,755	11.21%	10,546,024	80,548,731	11.58%
Technology	35,033,483	4.31%	7,165,655	27,867,828	20.45%
Debt Service	41,951,320	5.16%	12,954,200	28,997,120	30.88%
Total Expenditures/Encumbrances	812,617,324	100.00%	55,780,045	756,837,279	6.86%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 3

	<u>FY 2019</u>	<u>MONTH'S</u>	<u>YR-TO-DATE</u>	<u>UNREALIZED</u>	<u>PERCENT</u>
	<u>ESTIMATED</u>	<u>REALIZED</u>	<u>REALIZED</u>	<u>REVENUES</u>	<u>REALIZED</u>
REIMB-SOCIAL SECURITY	10,633,306	882,168	882,168	(9,751,138)	8.3%
REIMB-RETIREMENT	23,456,993	1,946,055	1,946,055	(21,510,938)	8.3%
REIMB-LIFE INSURANCE	716,852	59,472	59,472	(657,380)	8.3%
BASIC SCHOOL AID	179,992,491	14,916,034	14,916,034	(165,076,457)	8.3%
SP ED-SOQ	18,797,454	1,559,487	1,559,487	(17,237,967)	8.3%
VOCATIONAL FUNDS-SOQ	1,911,606	158,592	158,592	(1,753,014)	8.3%
FOSTER HOME CHILDREN-REGULAR	362,823			(362,823)	
SUMMER SCHOOLS-REMEDIAL	236,411			(236,411)	
GIFTED & TALENTED AID-SOQ	1,991,256	165,200	165,200	(1,826,056)	8.3%
REMEDIAL ED-SOQ	4,619,713	383,264	383,264	(4,236,449)	8.3%
SP ED-HOME BOUND	151,776			(151,776)	
SP ED-REGIONAL PROG PAYMENT	9,709,693			(9,709,693)	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	294,035			(294,035)	
ENGLISH AS A SECOND LANG PAYMENTS	736,632	61,386	61,386	(675,246)	8.3%
AT-RISK INITIATIVE	3,162,986	262,405	262,405	(2,900,581)	8.3%
CLASS SIZE INITIATIVE	5,090,675			(5,090,675)	
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	10,860,376			(10,860,376)	
TOTAL FROM COMMONWEALTH OF VIRGINIA	<u>272,725,078</u>	<u>20,394,063</u>	<u>20,394,063</u>	<u>(241,470,639)</u>	7.5%
STATE SHARE SALES TAX	75,344,490			(75,344,490)	
TOTAL FROM STATE SHARE SALES TAX	<u>75,344,490</u>			<u>(75,344,490)</u>	
PUBLIC LAW 874	9,935,191			(9,935,191)	
DEPT OF THE NAVY-NJROTC	100,000			(100,000)	
DEPT OF DEFENSE	1,500,000			(1,500,000)	
MEDICAID REIMBURSEMENT	664,809			(664,809)	
TOTAL FROM FEDERAL GOVERNMENT	<u>12,200,000</u>			<u>(12,200,000)</u>	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 4

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	442,029,415	40,184,492	40,184,492	(401,844,923)	9.1%
TRANSFER FROM SCHOOL RESERVE FUND	6,800,000	618,182	618,182	(6,181,818)	9.1%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538			(735,538)	
TOTAL TRANSFERS	449,564,953	40,802,674	40,802,674	(408,762,279)	9.1%
SALE OF SCHOOL VEHICLES	15,000			(15,000)	
RENT OF FACILITIES	450,000	39,169	39,169	(410,831)	8.7%
RENT OF PROPERTY		2,000	2,000	2,000	
TUITION-REGULAR DAY	100,000	20,110	20,110	(79,890)	20.1%
TUITION-GEN ADULT ED	142,839			(142,839)	
TUITION-SUMMER SCHOOL	700,000	530,595	530,595	(169,405)	75.8%
TUITION-VOCATIONAL ADULT ED	169,750			(169,750)	
TUITION-DRIVERS ED	322,125	6,351	6,351	(315,774)	2.0%
TUITION-LPN PROGRAM	25,575			(25,575)	
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		894	894	894	
MISCELLANEOUS REVENUE	224,703	1	1	(224,702)	0.1%
SALE OF SALVAGE MATERIALS	12,000	30	30	(11,970)	0.3%
INDIRECT COST-GRANTS	600,000	9,501	9,501	(590,499)	1.6%
TOTAL FROM OTHER SOURCES	2,782,803	608,651	608,651	(2,174,152)	21.9%
TOTAL SCHOOL OPERATING FUND	812,617,324	61,805,388	61,805,388	(739,951,560)	7.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 5

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	5,000	1,623	1,623	(3,377)	32.5%
BASKETBALL	120,000			(120,000)	
FOOTBALL	250,000			(250,000)	
GYMNASTICS	4,000			(4,000)	
WRESTLING	13,000			(13,000)	
SOCCER	42,000			(42,000)	
MIDDLE SCHOOL	65,000			(65,000)	
TRANSFER FROM SCHOOL OPERATING	4,524,774	4,524,774	4,524,774		100.0%
OTHER INCOME	5,000			(5,000)	
TOTAL REVENUES	<u>5,028,774</u>	<u>4,526,397</u>	<u>4,526,397</u>	<u>(502,377)</u>	90.0%

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	2,554,767	1,850	1,850		2,552,917	0.1%
FICA BENEFITS	195,437	142	142		195,295	0.1%
PURCHASED SERVICES	1,252,029	7,040	7,040		1,244,989	0.6%
VA HIGH SCHOOL LEAGUE DUES	51,250	20,245	20,245		31,005	39.5%
ATHLETIC INSURANCE	175,000	190,774	190,774		(15,774)	109.0%
MATERIALS AND SUPPLIES	611,300	35,789	35,789	64,085	511,426	16.3%
CAPITAL OUTLAY	188,991	45,016	45,016		143,975	23.8%
LAND, STRUCTURES AND IMPROVEMENTS		10,464	10,464		(10,464)	
TOTAL	<u>5,028,774</u>	<u>311,320</u>	<u>311,320</u>	<u>64,085</u>	<u>4,663,833</u>	7.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 6

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	50,000	7,032	7,032	(42,968)	14.1%
CHARGES FOR SERVICES	11,230,670	1,511	1,511	(11,229,159)	0.1%
USDA REBATES	673,583			(673,583)	
TOTAL LOCAL REVENUE	11,954,253	8,543	8,543	(11,945,710)	0.1%
SCHOOL MEAL PAYMENTS	500,000			(500,000)	
TOTAL REVENUE FROM COMMONWEALTH	500,000			(500,000)	
NATIONAL SCHOOL MEAL PROGRAM	17,410,089			(17,410,089)	
USDA COMMODITIES	1,923,583			(1,923,583)	
TOTAL REVENUE FROM FEDERAL GOV'T	19,333,672			(19,333,672)	
TOTAL REVENUES	31,787,925	8,543	8,543	(31,779,382)	0.1%
PRIOR YEAR FUND BALANCE (PYFB)	1,945,288				
TOTAL REVENUES AND PYFB	33,733,213				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	10,937,689	114,725	114,725		10,822,964	1.0%
FRINGE BENEFITS	4,610,424	31,099	31,099		4,579,325	0.7%
PURCHASED SERVICES	444,971	1,910	1,910		443,061	0.4%
OTHER CHARGES	74,802	8,798	8,798		66,004	11.8%
MATERIALS AND SUPPLIES	16,439,734	27,488	27,488	89,313	16,322,933	0.7%
CAPITAL OUTLAY	1,225,593			353,080	872,513	28.8%
TOTAL	33,733,213	184,020	184,020	442,393	33,106,800	1.9%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 7

	<u>FY 2019</u>	<u>MONTH'S</u>	<u>YR-TO-DATE</u>	<u>UNREALIZED</u>	<u>PERCENT</u>
REVENUES:	<u>ESTIMATED</u>	<u>REALIZED</u>	<u>REALIZED</u>	<u>REVENUES</u>	<u>REALIZED</u>
INTEREST ON BANK DEPOSITS	29,483	4,537	4,537	(24,946)	15.4%
LOST AND DAMAGED	27,000			(27,000)	
MISCELLANEOUS		21	21	21	
TOTAL LOCAL REVENUE	<u>56,483</u>	<u>4,558</u>	<u>4,558</u>	<u>(51,925)</u>	8.1%
DEPT OF EDUCATION	4,009,991	332,680	332,680	(3,677,311)	8.3%
TOTAL REVENUE-COMMONWEALTH	<u>4,009,991</u>	<u>332,680</u>	<u>332,680</u>	<u>(3,677,311)</u>	8.3%
TOTAL REVENUES	<u>4,066,474</u>	<u>337,238</u>	<u>337,238</u>	<u>(3,729,236)</u>	8.3%
PRIOR YEAR FUND BALANCE (PYFB)	2,140,110				
TOTAL REVENUES AND PYFB	<u>6,206,584</u>				

	<u>FY 2019</u>	<u>MONTH'S</u>	<u>YR-TO-DATE</u>	<u>OUTSTANDING</u>	<u>REMAINING</u>	<u>PERCENT</u>
EXPENDITURES:	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>OBLIGATED</u>
PERSONNEL SERVICES	87,067	7,603	7,603		79,464	8.7%
FRINGE BENEFITS	28,076	1,768	1,768		26,308	6.3%
PURCHASED SERVICES	725,930				725,930	
MATERIALS AND SUPPLIES	<u>5,365,511</u>	<u>386,971</u>	<u>386,971</u>	<u>3,615,892</u>	<u>1,362,648</u>	74.6%
TOTAL	<u>6,206,584</u>	<u>396,342</u>	<u>396,342</u>	<u>3,615,892</u>	<u>2,194,350</u>	64.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 8

	MONTH'S REALIZED	YR-TO-DATE REALIZED
REVENUES:		
INTEREST ON BANK DEPOSITS	8,510	8,510
RISK MANAGEMENT CHARGES	6,805,724	6,805,724
MISCELLANEOUS REVENUE	301	301
TOTAL REVENUES	<u>6,814,535</u>	<u>6,814,535</u>

	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
EXPENSES:			
PERSONNEL SERVICES	20,560	20,560	
FRINGE BENEFITS	5,176	5,176	
OTHER PURCHASED SERVICES	141,192	141,192	3,659
FIRE AND PROPERTY INSURANCE	1,585,812	1,585,812	
MOTOR VEHICLE INSURANCE	202,002	202,002	
WORKER'S COMPENSATION	59,518	59,518	
SURETY BONDS	200	200	
GENERAL LIABILITY INSURANCE	51,299	51,299	
TOTAL	<u>2,065,759</u>	<u>2,065,759</u>	<u>3,659</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 9

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	10,000	1,621	1,621	(8,379)	16.2%
RENT-WIRELESS COMMUNICATION	500,000			(500,000)	
TOWER RENT-BAYSIDE HIGH		27,500	27,500	27,500	
TOWER RENT-COX HIGH		47,121	47,121	47,121	
TOWER RENT-FIRST COLONIAL HIGH		30,731	30,731	30,731	
TOWER RENT-OCEAN LAKES HIGH		16,236	16,236	16,236	
TOWER RENT-TECH CENTER		3,003	3,003	3,003	
TOTAL REVENUES	510,000	126,212	126,212	(383,788)	24.7%
PRIOR YEAR FUND BALANCE (PYFB)	340,000				
TOTAL REVENUES AND PYFB	850,000				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
MATERIALS AND SUPPLIES	850,000	160	160		849,840	%
TOTAL	850,000	160	160		849,840	0.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 14

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS		28	28	28	%
VENDING OPERATIONS RECEIPTS	144,000			(144,000)	
TOTAL REVENUES	144,000	28	28	(143,972)	
PRIOR YEAR FUND BALANCE (PYFB)	6,000				
TOTAL REVENUES AND PYFB	150,000				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
SCHOOL ALLOCATIONS	144,280				144,280	%
OTHER MATERIALS AND SUPPLIES	5,360				5,360	
OFFICE SUPPLIES	360				360	
TOTAL	150,000				150,000	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 15

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	
REVENUES:						
INTEREST ON BANK DEPOSITS		8,183	8,183	8,183	%	
TOTAL REVENUES		8,183	8,183	8,183		
PRIOR YEAR FUND BALANCE (PYFB)	260,244					
TOTAL REVENUES AND PYFB	260,244					
	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
MATERIALS AND SUPPLIES	260,244				260,244	%
TOTAL	260,244				260,244	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2018 THROUGH JULY 31, 2018

B 16

	FY 2019 ESTIMATED	MONTHS REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	
REVENUES:						
INTEREST ON BANK DEPOSITS		630	630	630	%	
TOTAL REVENUES		630	630	630		
PRIOR YEAR FUND BALANCE (PYFB)	1,088,036					
TOTAL REVENUES AND PYFB	1,088,036					
	FY 2019 APPROPRIATIONS	MONTHS EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
CAPITAL OUTLAY	1,088,036				1,088,036	%
TOTAL	1,088,036				1,088,036	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2018 THROUGH JULY 31, 2018

B18

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
TRANSFER FROM GENERAL FUND	3,803,031	3,803,031	3,803,031		100.0%
TOTAL REVENUES	3,803,031	3,803,031	3,803,031		100.0%

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	2,324,601	26,343	26,343		2,298,258	1.1%
FRINGE BENEFITS	773,891	6,219	6,219		767,672	0.8%
PURCHASED SERVICES	389,172	25,973	25,973	350	362,849	6.8%
OTHER CHARGES	75,200	2,580	2,580		72,620	3.4%
MATERIALS AND SUPPLIES	240,167	700	700	3,206	236,261	1.6%
TOTAL	3,803,031	61,815	61,815	3,556	3,737,660	1.7%



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2018-2019
AUGUST 2018

The financial statements include the following:

Please Note: The “A” Schedules, balance sheets (including **B2**), Grants Fund, Health Insurance Fund, and Capital Projects will be included in the Interim Financial Statements for the month of September 2018.

	<u>Page</u>
School Operating Fund:	
Revenues and Expenditures/Encumbrances Summary	B1
Revenues by Account.....	B3
Special Revenue and Proprietary Funds:	
Athletics	B5
Cafeterias.....	B6
Textbooks	B7
Risk Management	B8
Communication Towers/Technology	B9
Vending Operations	B14
Instructional Technology	B15
Equipment Replacement.....	B16
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 **\$67.0 million**. Of the amount realized for the month, **\$40.8 million** was realized from the City, **\$3.0 million** was received in state sales tax, and **\$20.4 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **11.83%**. Please note that **\$7,038,446** 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. The fund has realized **\$26,136** (includes **\$11,539** in football receipts) this month or **90.5%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **18.3%** of the current fiscal year budget. Please note that **\$394,082** 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. The fund realized **\$185,084** (includes **\$11,853** in interest) this month. This fund has incurred expenditures and encumbrances of **3.0%** of the current fiscal year budget. Please note that **\$2,026,534** of the current year budget is funded by the prior year fund balance (**\$1,945,288**) and prior year fund balance reserve for encumbrance (**\$81,246**).

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$339,265** (includes **\$332,679** from the Department of Education) this month or **16.6%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **72.4%** of the budget for the current fiscal year. Please note that **\$2,163,315** of the current year budget is funded by the prior year fund balance (**\$2,140,110**) and prior year fund balance reserve for encumbrance (**\$23,205**).

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 **\$26,594** in revenue (includes **\$17,213** in interest) this month. Expenses for this month totaled **\$333,450** (includes **\$233,848** in Worker's Compensation payments, **\$40,330** in Motor Vehicle Insurance premiums, and **\$22,182** 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. The fund realized **\$88,299** in revenue (includes **\$1,788** in tower rent-Cox High, **\$46,003** in tower rent-First Colonial High, **\$2,713** in tower rent-Ocean Lakes High, **\$30,731** in tower rent-Tallwood High, **\$3,003** in tower rent-Tech Center, and **\$1,233** in tower rent-Woodstock Elementary) this month or **42.1%** of the estimated revenue for the current fiscal year. Please note that **\$340,764** of the current year budget is funded by the prior year fund balance (**\$340,000**) and prior year fund balance reserve for encumbrance (**\$764**). .

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. The fund realized **\$64** in revenue (interest) this month. 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. The fund realized **\$11,830** in revenue (interest) this month. Please note that **\$260,244** 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. The fund realized **\$1,084** in revenue (interest) this month. Please note that **\$1,088,036** of the current year budget is funded by the prior year fund balance.

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 **\$3,803,031** 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 **3.9%** of the current year fiscal year budget. Please note that **\$19,102** 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
August 1, 2018 through August 31, 2018

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Entry		Description		Account From		Account To	Transfer Amount
JV NUMBER	19-08-08	To pay Mackin renewal for TumbleBookCloud Deluxe and TumblePremium	FROM	Instructional Technology Computer Software	TO	Media Services Support Computer Software	\$ 8,859
JV NUMBER	19-08-08	To purchase regular education school buses	FROM	Vehicle Operations – Special Education Buses - Replacement	TO	Vehicle Operations Buses - Replacement	\$ 15,406
JV NUMBER	19-08-08	To purchase regular education school buses	FROM	Vehicle Operations Other Materials and Supplies	TO	Vehicle Operations Buses - Replacement	\$ 7,964
JV NUMBER	19-08-21	To cover sub costs for Kempsville HS Entrepreneurship and Business Academy	FROM	Gifted Ed and Academy Program Support Senior High Teacher Substitutes FICA Benefits	TO	Gifted Ed and Academy Program Senior High Teacher Substitutes FICA Benefits	\$ 1,992
JV NUMBER	19-08-26	To cover computer software renewals	FROM	Media Services Support Library Books and Supplies	TO	Media Services Support Computer Software	\$ 40,000
JV NUMBER	19-08-27	To cover printers and fume extractors	FROM	Teaching and Learning Other Purchased Services	TO	Elementary Classroom Controlled Assets-Computer Equipment	\$ 131,348
JV NUMBER	19-08-28	To cover printers and fume extractors	FROM	Teaching and Learning Other Purchased Services	TO	Elementary Classroom Controlled Assets-Computer Equipment	\$ 125,636

Virginia Beach City Public Schools
Interim Financial Statements
School Operating Fund Summary
For the period July 1, 2018 through August 31, 2018

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Revenues :

	Budget	% of Total	Actual	Unrealized	Percent Realized
Source:					
Commonwealth of Virginia	272,725,078	33.56%	40,788,126	(231,936,952)	14.96%
State Share Sales Tax	75,344,490	9.27%	2,950,549	(72,393,941)	3.92%
Federal Government	12,200,000	1.50%	2,802,626	(9,397,374)	22.97%
City of Virginia Beach	449,564,953	55.33%	81,605,348	(367,959,605)	18.15%
Other Sources	2,782,803	0.34%	678,599	(2,104,204)	24.39%
Total Revenues	812,617,324	100.0%	128,825,248	(683,792,076)	15.85%
Prior Year Local Contribution*	7,038,446				
	<u>819,655,770</u>				

Expenditures/Encumbrances:

	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Category:					
Instruction	582,290,452	71.04%	39,543,888	542,746,564	6.79%
Administration, Attendance and Health	25,944,510	3.16%	3,133,367	22,811,143	12.08%
Pupil Transportation	37,755,231	4.61%	7,280,194	30,475,037	19.28%
Operations and Maintenance	94,763,218	11.56%	19,434,014	75,329,204	20.51%
Technology	36,951,039	4.51%	12,807,622	24,143,417	34.66%
Debt Service	41,951,320	5.12%	14,779,195	27,172,125	35.23%
Total Expenditures/Encumbrances	819,655,770	100.00%	96,978,280	722,677,490	11.83%

*Fiscal year 2017-2018 encumbrances brought forward into the current year

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 3

	<u>FY 2019</u> <u>ESTIMATED</u>	<u>MONTH'S</u> <u>REALIZED</u>	<u>YR-TO-DATE</u> <u>REALIZED</u>	<u>UNREALIZED</u> <u>REVENUES</u>	<u>PERCENT</u> <u>REALIZED</u>
REIMB-SOCIAL SECURITY	10,633,306	882,167	1,764,335	(8,868,971)	16.6%
REIMB-RETIREMENT	23,456,993	1,946,055	3,892,110	(19,564,883)	16.6%
REIMB-LIFE INSURANCE	716,852	59,472	118,944	(597,908)	16.6%
BASIC SCHOOL AID	179,992,491	14,916,034	29,832,068	(150,160,423)	16.6%
SP ED-SOQ	18,797,454	1,559,488	3,118,975	(15,678,479)	16.6%
VOCATIONAL FUNDS-SOQ	1,911,606	158,592	317,184	(1,594,422)	16.6%
FOSTER HOME CHILDREN-REGULAR	362,823			(362,823)	
SUMMER SCHOOLS-REMEDIAL	236,411			(236,411)	
GIFTED & TALENTED AID-SOQ	1,991,256	165,200	330,400	(1,660,856)	16.6%
REMEDIAL ED-SOQ	4,619,713	383,264	766,528	(3,853,185)	16.6%
SP ED-HOME BOUND	151,776			(151,776)	
SP ED-REGIONAL PROG PAYMENT	9,709,693			(9,709,693)	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	294,035			(294,035)	
ENGLISH AS A SECOND LANG PAYMENTS	736,632	61,386	122,772	(613,860)	16.7%
AT-RISK INITIATIVE	3,162,986	262,405	524,810	(2,638,176)	16.6%
CLASS SIZE INITIATIVE	5,090,675			(5,090,675)	
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	10,860,376			(10,860,376)	
TOTAL FROM COMMONWEALTH OF VIRGINIA	<u>272,725,078</u>	<u>20,394,063</u>	<u>40,788,126</u>	<u>(231,936,952)</u>	15.0%
STATE SHARE SALES TAX	<u>75,344,490</u>	<u>2,950,549</u>	<u>2,950,549</u>	<u>(72,393,941)</u>	3.9
TOTAL FROM STATE SHARE SALES TAX	<u>75,344,490</u>	<u>2,950,549</u>	<u>2,950,549</u>	<u>(72,393,941)</u>	3.9
PUBLIC LAW 874	9,935,191	2,449,911	2,449,911	(7,485,280)	24.7
DEPT OF THE NAVY-NJROTC	100,000			(100,000)	
DEPT OF DEFENSE	1,500,000			(1,500,000)	
IMPACT AID-SPECIAL ED		352,715	352,715	352,715	
MEDICAID REIMBURSEMENT	<u>664,809</u>			<u>(664,809)</u>	
TOTAL FROM FEDERAL GOVERNMENT	<u>12,200,000</u>	<u>2,802,626</u>	<u>2,802,626</u>	<u>(9,397,374)</u>	23.0

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

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	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	442,029,415	40,184,493	80,368,985	(361,660,430)	18.2%
TRANSFER FROM SCHOOL RESERVE FUND	6,800,000	618,181	1,236,363	(5,563,637)	18.2%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	735,538			(735,538)	
TOTAL TRANSFERS	<u>449,564,953</u>	<u>40,802,674</u>	<u>81,605,348</u>	<u>(367,959,605)</u>	18.2%
SALE OF SCHOOL VEHICLES	15,000			(15,000)	
RENT OF FACILITIES	450,000	21,203	60,372	(389,628)	13.4%
RENT OF PROPERTY		2,000	4,000	4,000	
TUITION-REGULAR DAY	100,000	4,510	24,620	(75,380)	24.6%
TUITION-GEN ADULT ED	142,839			(142,839)	
TUITION-SUMMER SCHOOL	700,000	15,577	546,172	(153,828)	78.0%
TUITION-VOCATIONAL ADULT ED	169,750			(169,750)	
TUITION-DRIVERS ED	322,125	3,887	10,238	(311,887)	3.2%
COLLEGE NIGHT FEES		2,000	2,000	2,000	
TUITION-LPN PROGRAM	25,575			(25,575)	
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		414	1,308	1,308	
MISCELLANEOUS REVENUE	224,703	5	6	(224,697)	0.1%
SALE OF SALVAGE MATERIALS	12,000	3,285	3,315	(8,685)	27.6%
INDIRECT COST-GRANTS	600,000	16,382	25,883	(574,117)	4.3%
LOST & STOLEN-TECHNOLOGY		170	170	170	
LOST & DAMAGED-TECHNOLOGY		515	515	515	
TOTAL FROM OTHER SOURCES	<u>2,782,803</u>	<u>69,948</u>	<u>678,599</u>	<u>(2,104,204)</u>	24.4%
TOTAL SCHOOL OPERATING FUND	<u>812,617,324</u>	<u>67,019,860</u>	<u>128,825,248</u>	<u>(683,792,076)</u>	15.9%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

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	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	5,000	4,638	6,261	1,261	125.2%
BASKETBALL	120,000			(120,000)	
FOOTBALL	250,000	11,539	11,539	(238,461)	4.6%
GYMNASTICS	4,000			(4,000)	
WRESTLING	13,000			(13,000)	
SOCCER	42,000			(42,000)	
MIDDLE SCHOOL	65,000			(65,000)	
TRANSFER FROM SCHOOL OPERATING	4,524,774		4,524,774		100.0%
OTHER INCOME	5,000	9,959	9,959	4,959	199.2%
TOTAL REVENUES	5,028,774	26,136	4,552,533	(476,241)	90.5%
PYFB-ENCUMBRANCES	394,082				
TOTAL REVENUES AND PYFB	5,422,856				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	2,554,767	150,147	151,997		2,402,770	5.9%
FICA BENEFITS	195,437	11,486	11,628		183,809	5.9%
PURCHASED SERVICES	1,252,979	11,776	18,816	950	1,233,213	1.6%
VA HIGH SCHOOL LEAGUE DUES	51,250		20,245		31,005	39.5%
ATHLETIC INSURANCE	175,000		190,774		(15,774)	109.0%
MATERIALS AND SUPPLIES	630,538	135,378	171,167	44,554	414,817	34.2%
CAPITAL OUTLAY	270,976	43,585	88,601	4,280	178,095	34.3%
LAND, STRUCTURES AND IMPROVEMENTS	291,909	38,440	48,904	243,005		100.0%
TOTAL	5,422,856	390,812	702,132	292,789	4,427,935	18.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

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	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	50,000	11,853	18,885	(31,115)	37.8%
CHARGES FOR SERVICES	11,230,670	20,538	22,049	(11,208,621)	0.2%
USDA REBATES	673,583			(673,583)	
TOTAL LOCAL REVENUE	11,954,253	32,391	40,934	(11,913,319)	0.3%
SCHOOL MEAL PAYMENTS	500,000			(500,000)	
TOTAL REVENUE FROM COMMONWEALTH	500,000			(500,000)	
NATIONAL SCHOOL MEAL PROGRAM	17,410,089			(17,410,089)	
USDA COMMODITIES	1,923,583			(1,923,583)	
SUMMER FEEDING PROGRAM		152,693	152,693	152,693	
TOTAL REVENUE FROM FEDERAL GOVT	19,333,672	152,693	152,693	(19,180,979)	0.8%
TOTAL REVENUES	31,787,925	185,084	193,627	(31,594,298)	0.6%
PRIOR YEAR FUND BALANCE (PYFB)	1,945,288				
PYFB-ENCUMBRANCES	81,246				
TOTAL REVENUES AND PYFB	33,814,459				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	10,937,689	141,890	256,615		10,681,074	2.3%
FRINGE BENEFITS	4,610,424	33,777	64,876		4,545,548	1.4%
PURCHASED SERVICES	456,466	75,447	77,357	11,495	367,614	19.5%
OTHER CHARGES	74,802	8,535	17,333		57,469	23.2%
MATERIALS AND SUPPLIES	16,439,734	74,463	101,951	55,703	16,282,080	1.0%
CAPITAL OUTLAY	1,295,344	59,774	59,774	363,057	872,513	32.6%
TOTAL	33,814,459	393,886	577,906	430,255	32,806,298	3.0%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 7

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS	29,483	6,266	10,803	(18,680)	36.6%
LOST AND DAMAGED	27,000			(27,000)	
MISCELLANEOUS		320	341	341	
TOTAL LOCAL REVENUE	56,483	6,586	11,144	(45,339)	19.7%
DEPT OF EDUCATION	4,009,991	332,679	665,359	(3,344,632)	16.6%
TOTAL REVENUE-COMMONWEALTH	4,009,991	332,679	665,359	(3,344,632)	16.6%
TOTAL REVENUES	4,066,474	339,265	676,503	(3,389,971)	16.6%
PRIOR YEAR FUND BALANCE (PYFB)	2,140,110				
PYFB-ENCUMBRANCES	23,205				
TOTAL REVENUES AND PYFB	6,229,789				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	87,067	7,995	15,598		71,469	17.9%
FRINGE BENEFITS	28,076	1,797	3,565		24,511	12.7%
PURCHASED SERVICES	725,930	160,500	160,500		565,430	22.1%
MATERIALS AND SUPPLIES	5,388,716	3,364,240	3,751,211	582,593	1,054,912	80.4%
TOTAL	6,229,789	3,534,532	3,930,874	582,593	1,716,322	72.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 8

	MONTH'S REALIZED	YR-TO-DATE REALIZED
REVENUES:		
INTEREST ON BANK DEPOSITS	17,213	25,723
RISK MANAGEMENT CHARGES		6,805,724
INSURANCE PROCEEDS	9,134	9,134
MISCELLANEOUS REVENUE	247	548
TOTAL REVENUES	<u>26,594</u>	<u>6,841,129</u>

	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
EXPENSES:			
PERSONNEL SERVICES	22,413	42,973	
FRINGE BENEFITS	5,276	10,452	
OTHER PURCHASED SERVICES	8,006	149,198	291,206
FIRE AND PROPERTY INSURANCE		1,585,812	
MOTOR VEHICLE INSURANCE	40,330	242,332	
WORKER'S COMPENSATION	233,848	293,366	
SURETY BONDS		200	
GENERAL LIABILITY INSURANCE	22,182	73,481	
MISCELLANEOUS	195	195	
MATERIALS AND SUPPLIES	1,200	1,200	587
TOTAL	<u>333,450</u>	<u>2,399,209</u>	<u>291,793</u>

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 9

REVENUES:	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	10,000	2,828	4,449	(5,551)	44.5%
RENT-WIRELESS COMMUNICATION	500,000			(500,000)	
TOWER RENT-BAYSIDE HIGH			27,500	27,500	
TOWER RENT-COX HIGH		1,788	48,909	48,909	
TOWER RENT-FIRST COLONIAL HIGH		46,003	76,734	76,734	
TOWER RENT-OCEAN LAKES HIGH		2,713	18,949	18,949	
TOWER RENT-TALLWOOD HIGH		30,731	30,731	30,731	
TOWER RENT-TECH CENTER		3,003	6,006	6,006	
TOWER RENT-WOODSTOCK ELEMENTARY		1,233	1,233	1,233	
TOTAL REVENUES	510,000	88,299	214,511	(295,489)	42.1%
PRIOR YEAR FUND BALANCE (PYFB)	340,000				
PYFB-ENCUMBRANCES	764				
TOTAL REVENUES AND PYFB	850,764				

EXPENDITURES:	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	850,764	290	450	315	849,999	0.1%
TOTAL	850,764	290	450	315	849,999	0.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 14

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
INTEREST ON BANK DEPOSITS		64	92	92	
VENDING OPERATIONS RECEIPTS	144,000			(144,000)	
TOTAL REVENUES	144,000	64	92	(143,908)	0.1%
PRIOR YEAR FUND BALANCE (PYFB)	6,000				
TOTAL REVENUES AND PYFB	150,000				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
SCHOOL ALLOCATIONS	144,280				144,280	%
OTHER MATERIALS AND SUPPLIES	5,360				5,360	
OFFICE SUPPLIES	360				360	
TOTAL	150,000				150,000	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2018 THROUGH AUGUST 31, 2018

B 15

	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	
REVENUES:						
INTEREST ON BANK DEPOSITS		11,830	20,013	20,013	%	
TOTAL REVENUES		11,830	20,013	20,013		
PRIOR YEAR FUND BALANCE (PYFB)	260,244					
TOTAL REVENUES AND PYFB	260,244					
	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
MATERIALS AND SUPPLIES	260,244				260,244	%
TOTAL	260,244				260,244	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2017 THROUGH AUGUST 31, 2018

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	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	
REVENUES:						
INTEREST ON BANK DEPOSITS		1,084	1,714	1,714	%	
TOTAL REVENUES		1,084	1,714	1,714		
PRIOR YEAR FUND BALANCE (PYFB)	1,088,036					
TOTAL REVENUES AND PYFB	1,088,036					
	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
CAPITAL OUTLAY	1,088,036				1,088,036	%
TOTAL	1,088,036				1,088,036	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2018 THROUGH AUGUST 31, 2018

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	FY 2019 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REVENUES:					
TRANSFER FROM SCHOOL OPERATING	3,803,031		3,803,031		100.0%
TOTAL REVENUES	3,803,031		3,803,031		100.0%
PYFB-ENCUMBRANCES	19,102				
TOTAL REVENUES AND PYFB	3,822,133				

	FY 2019 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
EXPENDITURES:						
PERSONNEL SERVICES	2,324,601	37,119	63,462		2,261,139	2.7%
FRINGE BENEFITS	773,891	8,919	15,138		758,753	2.0%
PURCHASED SERVICES	389,172	141	26,114	350	362,708	6.8%
OTHER CHARGES	75,200	3,233	5,813		69,387	7.7%
MATERIALS AND SUPPLIES	259,269	18,501	19,201	17,948	222,120	14.3%
TOTAL	3,822,133	67,913	129,728	18,298	3,674,107	3.9%