



*School Board Services*

**Kathleen J. Brown, Chair**  
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**Carolyn D. Weems, Vice Chair**  
District 9

**Mark Bohienstiel**  
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**Dr. Alveta J. Green**  
District 4

**Kimberly A. Melnyk**  
District 2

**Melinda J. Rogers**  
District 5

**Donald E. Robertson Jr., Ph.D., Superintendent**

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***School Board Regular Meeting Proposed Agenda***  
**Tuesday, April 28, 2026**

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

Public seating will be made available on a first-come, first-served basis. Members of the public will also be able to observe the School Board Meeting through livestreaming on [schoolboard.vbschools.com/meetings/live](https://schoolboard.vbschools.com/meetings/live), broadcast on VBTV Channel 47, and on Zoom through the link below.

Attendee link: [https://us02web.zoom.us/webinar/register/WN\\_JoHTCJAmQMmw9A8yfzTgVw](https://us02web.zoom.us/webinar/register/WN_JoHTCJAmQMmw9A8yfzTgVw) Call-in (301) 715-8592 ID 865 5786 7945

The School Board's expectations regarding decorum, order and public comments can be found in School Board Bylaws [1-47](#) and [1-48](#). Public comment is always welcome by the School Board through their group e-mail account at [SchoolBoard@VBCPSboard.com](mailto:SchoolBoard@VBCPSboard.com) or by request to the Clerk of the School Board at (757) 263-1016. Requests for accommodations should be discussed with the Clerk of the Board by 9:00 a.m. on April 27, 2026.

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- 1. Administrative, Informal, and Workshop ..... 4:00 p.m.**
    - A. School Board Administrative Matters and Reports
    - B. Program Collaborations Supporting Students, Staff, and Families: Childcare and Expanded Student Opportunities
    - C. AI Update
  - 2. Closed Session (as needed)**
  - 3. School Board Recess..... 5:30 p.m.**
  - 4. Formal Meeting (School Administration Building #6 – School Board Room) ..... 6:00 p.m.**
  - 5. Call to Order and Roll Call**
  - 6. Moment of Silence followed by the Pledge of Allegiance**
  - 7. Student, Employee and Public Awards and Recognition**
    - A. VHSL Class 5 Speech: first place, Original Oratory – Salem High School



- B. VHSL Class 5 Speech: first place, Impromptu – Bayside High School
- C. Special Achievement – Green Run High School

**8. Adoption of the Agenda**

**9. Superintendent's Report (second monthly meeting) and recognitions (first and second monthly meetings)**

**10. Approval of Meeting Minutes**

- A. April 14, 2026 Regular School Board Meeting

**11. Public Comments (until 8:00 p.m.)**

The School Board will hear public comments at the April 28, 2026 School Board Meeting. Citizens may sign up to speak by completing the [online form here](#) or contacting the School Board Clerk at 263-1016 and shall be allocated three (3) minutes each. Sign up for public speakers will close at noon on April 28, 2026. Speakers will be provided with further information concerning how they will be called to speak. In person speakers should be in the parking lot of the School Administration Building #6, 2512 George Mason Drive, Virginia Beach, Virginia 23456 by 5:45 p.m. April 28, 2026. Speakers signed up to address the School Board through Zoom or by telephone should be signed into the School Board Meeting by 5:45 p.m. All public comments shall meet School Board Bylaws, [1-47](#) and [1-48](#) requirements for Public Comment and Decorum and Order.

**12. Information**

- A. Interim Financial Statements – February and March 2026
- B. Legislative Update
- C. Use of Facilities Proposed Fee Structure Changes

**13. Return to public comments if needed**

**14. Consent Agenda**

- A. Policy Review Committee (PRC) Recommendations:
  - 1. Policy 3-1/Criteria
  - 2. Policy 3-55/Buildings, Facilities, Grounds, Vehicles and Equipment – Generally
  - 3. Policy 3-56/Safety Program
  - 4. Policy 3-64/Security of Buildings and Grounds
  - 5. Policy 3-72/Safety: Water Management Program to Prevent Legionella Growth
- B. Carl D. Perkins Grant
- C. Diamond Springs Elementary School and Newtown Road Elementary School Classroom Addition and Renovation



D. Bayside Middle School Foundation Repair Phase III

E. General Fees Schedule 2026-27

**15. Action**

A. Personnel Report / Administrative Appointments Updated 05/01/2026

**16. Committee, Organization or Board Reports**

**17. Return to Administrative, Informal, Workshop or Closed Session matters**

**18. Adjournment**



**Subject:** Program Collaborations Supporting Students, Staff and Families: Childcare and Expanded Student Opportunities **Item Number:** 1B

**Section:** Workshop **Date:** April 28, 2026

**Senior Staff:** Darnita L. Trotman, Ed.D., Chief Human Resources Officer

**Prepared by:** Department of Human Resources, Virginia Beach Parks & Recreation, and YMCA of South Hampton Roads

**Presenter(s):** Amy Church, Director of Employment Services; Harry Young, Virginia Beach Parks & Recreation; Tiffany Cowell, Virginia Beach Parks & Recreation; Jamie Childress, YMCA of South Hampton Roads; Seth Foster, YMCA of South Hampton Roads; Amelia Scott, YMCA of South Hampton Roads

**Recommendation:**

That the School Board receive this presentation highlighting the Division's partnerships with the YMCA of South Hampton Roads and the Virginia Beach Department of Parks & Recreation.

**Background Summary:**

Collaborative programs provide valuable support to the division by offering services that benefit students, staff, and families. Through partnerships with organizations such as the YMCA of South Hampton Roads and the Virginia Beach Department of Parks & Recreation, students gain access to meaningful learning opportunities beyond the traditional school day. Additionally, families can take advantage of childcare, extended-day programming, and enrichment opportunities. This presentation includes programs available during school breaks, staff days, and summer months, along with employment and volunteer opportunities for secondary school students and financial assistance options available to families. Collectively, these resources increase access to safe, structured supports for students and families during the school year and throughout the summer months.

**Source:**

N/A.

**Budget Impact:**

N/A.

**Next Steps:**

No further action required.



**DRAFT COPY  
SUBJECT TO CHANGE**

# **Program Collaborations Supporting Students, Staff and Families**

*Childcare and Expanded Student Opportunities*

School Board Workshop

April 28, 2026

**Department of Human Resources**

# AGENDA

The Partnership Journey

Our Shared Mission

Commonalities Across Partners

VB Parks & Recreation Programs and Services

YMCA Programs and Services

Summary

Questions

# Strategic Alignment

Compass to 2030: Learning Today, Leading Tomorrow

## Goal 3: Value and Invest in Staff

Enhance and sustain a positive work culture and climate that values and invests in recruiting, supporting, and retaining a high-quality workforce exemplifying the division's core values.

## Goal 4: Partner with Families and the Community to Support Students

Cultivate mutually supportive partnerships among families, schools, and the community to support student achievement and well-being, enhance real-world learning, and broaden opportunities for career exploration and experience.

## Goal 5: Advance Organizational Excellence

Pursue the effective and efficient use of division resources, operations, and processes to best meet the needs of students and staff.

# The Partnership Journey

Building a Stronger Community Together



# Our Shared Mission

## Virginia Beach City Public Schools

Empower every student to become a lifelong learner who is a responsible, productive and engaged citizen within the global community.

## Virginia Beach Parks & Recreation

Exceed community expectations in an inclusive, innovative, and sustainable manner. Dedicated to promoting healthy lifestyles and ensuring all residents can access programs offered.

## YMCA of South Hampton Roads

Put Christian principles into practice through programs that build healthy spirit, mind and body for all, strengthening community across coastal Virginia.

## What We Share

All three organizations are united by a commitment to youth development, family support, community engagement, and creating safe, enriching environments where every child can thrive. Together, we extend the reach of public education beyond the classroom walls.

# Commonalities Across Partners

## Programs Operating in VBCPS

Both organizations operate programs directly within VBCPS schools, providing convenient access for students and families.

## Services for Families

Childcare, extended-day programming, and enrichment opportunities support working families across Virginia Beach.

## Out-of-School Time Availability

Programs are available during holidays, school breaks, staff development days, and throughout summer months.

## Drop-In Services

Families do not need to be members of either organization to access many programs and services.

## Financial Assistance Programs

Parks & Rec: Reduced Fee Opportunities; VB P&R Foundation Community Care Scholarship Fund  
YMCA: Open Doors Financial Assistance Program; VBCPS Title I Employee Discount (10% off member rate)



# Virginia Beach Parks & Recreation

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Trusted Child Care Since 1963

# Elementary Programs

## **KidzQuest Before School Programs**

30 programs at VBCPS elementary schools

## **School Year Break Camps**

Available at VB P&R recreation centers during school breaks and staff days

## **[ACADEMIC] RISE Summer Enrichment**

Serving Title I students at two VBCPS elementary schools

## **Back 2 Nature Camp**

Two week-long camps at one VBCPS elementary school

## **[ACADEMIC] KidzQuest After School Programs**

60 programs at all 56 elementary schools, Old Donation School, and four VB P&R recreation centers

## **KidzQuest Summer Camps**

Nine VBCPS elementary schools and five VB P&R recreation centers

## **Students-on-the-Swim**

Providing swim lessons for 2nd graders from 18 schools (increasing to 20) at VB P&R recreation centers

## **Therapeutic Rec Discovery Camp**

Serving elementary students at one VBCPS middle school

# Secondary Programs

## **VB Summer Youth Employment Program [ACADEMIC | WORKFORCE READINESS]**

- Eight-week paid program, ages 16 to 21, at \$15 per hour.
- Job placements in 17 city departments or private companies, plus financial literacy and Job Coach support.

### **Middle School Mania Summer Camps**

Available at two VBCPS middle schools

### **Therapeutic Rec New/Junior Ventures**

Available at one VBCPS middle school

### **[ACADEMIC] Bayside Passion Project**

Serving high school freshmen for collaborative learning at Williams Farm Community Recreation Center (CRC)

### **Teen Media Studio (Williams Farm CRC)**

Available for ages 13 to 17 offering media arts, audio, video, and digital design at Williams Farm CRC

### **[ACADEMIC] Mayor's Youth Leaders**

Youth leadership Development: civic engagement, service, and capstone projects

### **Recreation Center Amenities**

Available to middle and high school students offering weight rooms (14+), gymnasiums, game rooms, and pools

# Additional Highlights

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## Early Childhood Programs

Preschool and Pre-K programs at four VB P&R recreation centers

## Inclusion Services

Support for individuals with disabilities in all VB P&R programs, with modifications and assistance as needed

## Financial Assistance

Reduced Fee Opportunities for qualifying families and VB P&R Foundation Community Care Scholarship Fund

## Early Childhood Subsidy

Accepted at various Early Childhood locations beginning the 2026 to 2027 school year

## Volunteer Opportunities

For middle and high school students to complete community service requirements

## Parks After Dark

Youth violence prevention: safe, family-friendly evening activities, sports, food, entertainment, and employment opportunities for students



# YMCA of South Hampton Roads

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For Youth Development | For Healthy Living | For Social Responsibility

# Elementary Programs



## **[ACADEMIC] Preschool Child Care**

Serving ages three to four; research-based Streamin3 curriculum aligned with Virginia's Quality Standards; hands-on learning, character development and kindergarten readiness

## **[ACADEMIC] Early Childhood Care (NEW)**

Available expanded program at three state-licensed centers; VB Schools staff receive priority registration, 50% off enrollment fee and YMCA member rate on tuition

## **[ACADEMIC] Before and After School Care**

Providing safe, structured programs before and after the school day with homework help, physical activity and enrichment

## **Summer Day Camp**

Available at 20 YMCA locations for ages four to 12; offering active outdoor play, creative arts, science and swimming with weekly themes

## **Summer Overnight Camp**

YMCA Camp Silver Beach located on the Eastern Shore serving ages eight to 16; offering swimming, Alpine Tower, tubing, sailing, sports and performing arts

# Secondary Programs



## **[ACADEMIC] Leaders Club**

Youth leadership development program building character, civic responsibility, and community engagement skills through guided activities and service projects

## **Summer Teen Memberships**

Providing teens with summer access to YMCA facilities, fitness programs, and recreational activities to stay active and connected

## **Teen Pass**

Complimentary teen membership program for ages 13 to 17, giving young people access to the Y's programs and facilities at no cost, made possible by community donors

## **The Block, Community Cafe (NEW)**

A new community gathering space providing teens with a safe, welcoming environment for social connection, mentoring, and youth-centered programming

# Entrepreneurship Program



## Empower Youth to Own Their Future [ACADEMIC | CAREER READINESS]

Plug-and-play programs with proven curriculum and trained learning coaches, designed to develop future-ready skills for learners. Currently active at Larkspur Middle School and Kempsville Middle School.

### Program Focus Areas

- Analytical and creative thinking
- Resilience, flexibility, and agility
- Technological literacy
- Leadership and social influence
- Entrepreneurial mindset development
- Fun, interactive guided experiences

### World Economic Forum Alignment

This program develops the top skills employers are seeking today, as identified by the World Economic Forum's Future of Jobs Report:

- Critical thinking and problem solving
- Creativity and innovation
- Technological literacy
- Leadership and social influence

**Preparing youth for careers of the future.**

# Early Childhood and Preschool Care



## YMCA Preschool Benefit

### For Title I School Employees

- 10% off member rate
- Children ages three to four
- Streamin3 research-based curriculum
- Aligned with Virginia's Quality Standards
- Locations: Salem YMCA Family Center, YMCA of Portsmouth

| Rate Type     | Weekly Rate |
|---------------|-------------|
| Community     | \$250       |
| Y Member      | \$195       |
| VBCPS Title I | \$175.50    |

## Early Childhood Care (NEW)

### For All VB Schools Staff

- Priority registration (2 weeks ahead of public)
- 50% off enrollment fee
- Y member rate on tuition
- Three state-licensed early childhood centers
- Open to all VBCPS employees (not just Title I)

## YMCA Open Doors Financial Assistance

Up to 40% off rates based on demonstrated financial need.  
No family should have to turn away from quality care because of cost.

# Summary

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Collaborative programs provide valuable support to the division by offering services that benefit students, staff and families.

## Academic Enrichment

Programs with learning components extend education beyond the school day.

## Childcare Solutions

Affordable childcare for staff through dedicated discounts and expanded capacity.

## Year-Round Coverage

Programs during breaks, holidays, staff development days, and summer months.

## Career Pathways

Employment, entrepreneurship, and workforce readiness for secondary students.

## Financial Accessibility

Reduced fees, scholarships, Open Doors assistance, and subsidy acceptance.

## Community Partnership

Three organizations united to serve 60,000+ students and their families.

# Questions?

Thank you for your support of our students, staff and families.

**Virginia Beach  
City Public Schools**

[vbschools.com](http://vbschools.com)

**Virginia Beach  
Parks & Recreation**

[ChildcareVB.com](http://ChildcareVB.com)  
[VBParksRec.com](http://VBParksRec.com)

**YMCA  
of South Hampton Roads**

[ymcashr.org](http://ymcashr.org)



**Subject: Artificial Intelligence (AI) Update**

**Item Number: 1C**

**Section: Workshop**

**Date: April 28, 2026**

**Senior Staff: Matthew D. Delaney, Chief Schools Officer**

**Prepared by: Ryan Goldberg, Ph.D., Director of Instructional Technology**

**Presenter(s): Ryan Goldberg, Ph.D., Director of Instructional Technology**

**Recommendation:**

That the School Board receive an update on artificial intelligence (AI).

**Background Summary:**

That the School Board receive a review of our artificial intelligence (AI) implementation plan. This is the second update.

**Source:**

N/A.

**Budget Impact:**

No budgetary implications.

**Next Steps:**

DTAL will provide another update at the School Board Summer Retreat.



# Artificial Intelligence (AI) Update

School Board Workshop

April 28, 2026

**Department of Teaching and Learning**

# Purpose and Presentation Overview

- Review of professional learning and timelines
- Update on current and upcoming implementation steps
- AI usage data
- Parent and teacher feedback
- Next steps

# 2025-26 Professional Learning Statement

*AI use should be **selective** and **intentional**. It is not recommended for integration into every lesson. AI should be used only when it clearly enhances learning and supports the focus of the content standards, not when it fractures that focus and not if it reduces critical thinking opportunities. As with any technology, the priority remains sound instruction, engaging students in creative thinking, and mastery of academic standards.*

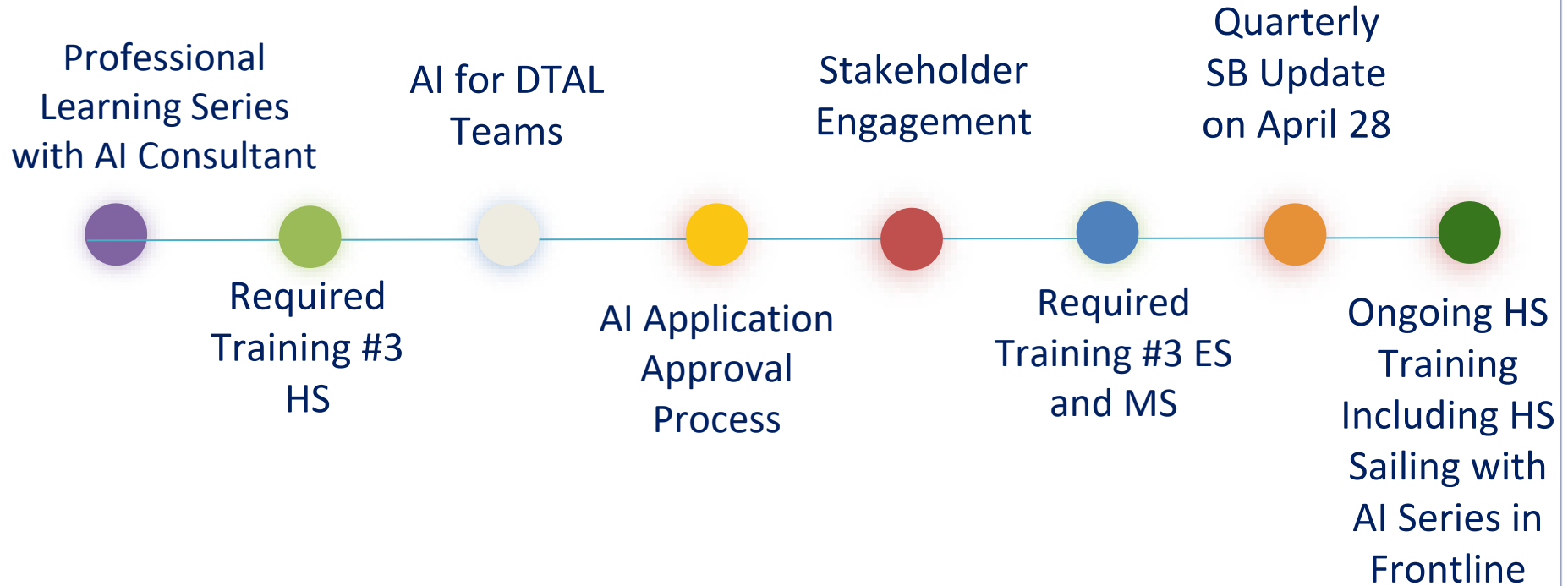
- White House Executive Order: [Advancing Artificial Intelligence for American Youth](#)
- [Virginia Guidelines for AI Integration Throughout Education](#)
- [Virginia Executive Order](#)
- HB1186 & SB394



# Summer - Fall Implementation Timeline

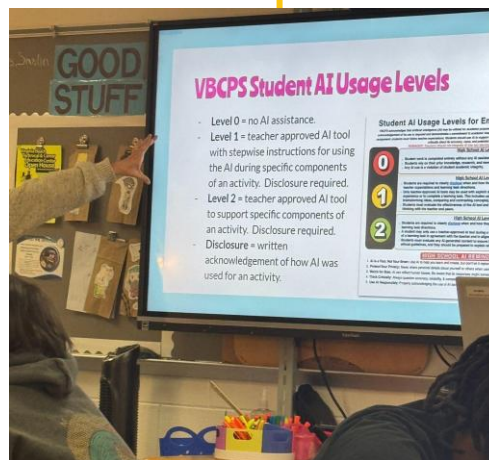


# Winter - Spring Implementation Timeline

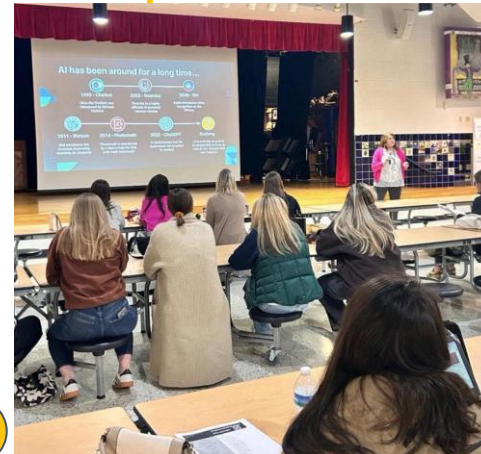




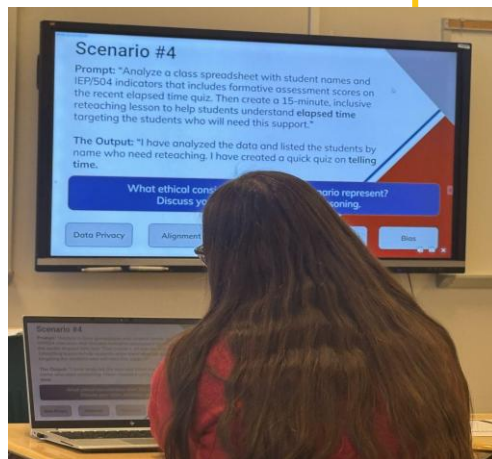
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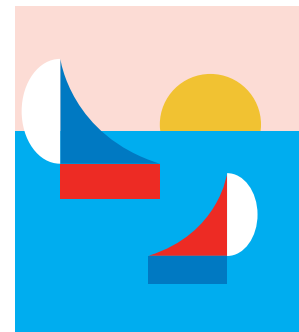
# Review of Recent AI Implementation

- HS AI Implementation
  - Nov. 5th - Gemini student usage
  - Completion of Turnkey #3
    - Prompt templates and designing effective prompts
    - Immersive design experience
- ES/MS AI Implementation
  - Turnkey #2 and #3
    - Effective prompting
    - Ethical considerations with scenario-based learning
    - NotebookLM and Gemini Gems Storybook



# Upcoming Information

- AI Part II: Into the Classroom with VA Association of School Superintendents
- Ongoing professional learning for high school teachers
  - Professional learning based on feedback from teachers
  - SAILING into AI with deeper dive into NotebookLM and using AI to support teacher efficiency
- NotebookLM for HS student usage
  - Students can use NotebookLM as an AI powered study partner
  - Strong data privacy policy
  - Training provided to all HS instructional technology specialists
- Chat monitoring through Securly
  - Teachers and admin will have access to seeing all student prompts and AI responses beginning 2026-2027 school year



# AI Usage Data

| Number of Staff Using AI Tools During 2024–2025 School Year |                                                                                   |       |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------|-------|
| ChatGPT                                                     |  | 4,013 |
| Microsoft Copilot                                           |  | 1,848 |
| MagicSchool.ai                                              |  | 1,357 |
| Gemini by Google                                            |  | 696   |

| Number of Staff Using AI Tools During 2025–2026 School Year* |                                                                                   |       |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------|-------|
| Gemini by Google                                             |  | 6,407 |
| ChatGPT                                                      |  | 5,697 |
| Microsoft Copilot                                            |  | 4,027 |
| MagicSchool.ai                                               |  | 2,617 |

\* Data as of 3/24/26 for 25-26 SY

# AI Usage Data: Teacher/Admin Applications

- **Image Generator Tools** - Adobe Express, Nano Banana (Gemini), Canva
- **Feedback Tools** - Snorkl, Brisk, NoRedInk, Milo (Math Space)
- **Instructional Design** - MagicSchool, SchoolAI, Gemini, Khanmigo Teacher Tools, Suno, NotebookLM, ChatGPT, Curipod
- **Efficiency Tools** - Goblin Tools, NapkinAI, NotebookLM



# HS Student Gemini Usage:

January 28 - March 24th, 39 school days

| Usage Level                 | Average Active Days | Student Count | Avg. Prompts Per User<br>(including reprompts) | % of all user |
|-----------------------------|---------------------|---------------|------------------------------------------------|---------------|
| Light Users                 | 4                   | 9,032         | 1-49                                           | 46%           |
| Regular Users               | 16                  | 4,001         | 50-299                                         | 21%           |
| Power Users                 | 30                  | 428           | 300-999+                                       | 2%            |
|                             |                     |               |                                                |               |
| Total Students Who Use:     | 13,461              |               |                                                |               |
| Total High School Students: | 19,375              |               |                                                |               |
| Total Percentage:           | 69%                 |               |                                                |               |

# Review of Stakeholder Feedback - Teachers

## What is Helping?

- Technical Collaborative Support
- Professional Development
- Efficiency and Quality

## What is getting in the way?

- Resource Overload
- Time Constraints

## Specific High School Feedback

- The need to prioritize the use of AI to elevate rather than diminish learning
- Emphasis on process over product

# Review of Stakeholder Feedback - Parents

- **Our team attended 15 PTA meetings of various levels to gather feedback.**
  - Overview of AI and VBCPS AI journey
  - VBCPS AI expectations, usage at each level, and guardrails
  - Community awareness
  - Digital literacy site
- **General recommendations for feedback included:**
  - Appreciation for opportunity to give feedback
  - Desire for clear roadmap for next steps in AI
  - Request for continued communication across different channels

# Next Steps: 2026-2027

| Elementary                                                                                                                                                                                                                                                                 | Middle                                                                                                                                                                                                                                                                                                                              | High                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>● Selection of instructional platform for usage for teachers</li><li>● Emphasis on teacher efficiency and building capacity.</li></ul> <p>Elementary students will continue to <b><u>not</u></b> engage in generative AI models.</p> | <ul style="list-style-type: none"><li>● Selection of instructional platform for usage for teachers and students</li><li>● Introduction of guardrails and visibility for student-usage</li><li>● Essential training for teachers and students</li></ul> <p>Middle schools students will begin working with platform on Nov. 4th.</p> | <ul style="list-style-type: none"><li>● Selection of instructional platform for usage for teachers</li><li>● Continued guardrails for usage</li><li>● Essential training for teachers to continue to build capacity</li></ul> <p>High school students will have continued access to Gemini as platform of choice.</p> |



# Questions

The Department of Teaching and Learning  
April 28, 2026



**Subject: School Board Recognitions**

**Item Number: 7A-C**

**Section: Student, Employee and Public Awards and Recognition**

**Date: April 28, 2026**

**Senior Staff: Nicole Livas, Chief Communications and Community Engagement Officer**

**Prepared by: David Schleck, Public Relations Coordinator**

**Presenter(s): Carolyn D. Weems, Vice Chair**

**Recommendation:**

That the School Board recognize the outstanding accomplishments of those receiving the April 28, 2026, School Board recognitions. These designated achievements should not be taken lightly as they fall within a listing of criteria that require achievements including a national or state-level win in a competition, event, or achievement. Examples would be those of National Merit Finalists, taking first place for a state-level sports competition, or other similar meritorious examples. This meeting we will recognize:

- A. VHSL Class 5 Speech: first place, Original Oratory – Salem High School
- B. VHSL Class 5 Speech: first place, Impromptu – Bayside High School
- C. Special achievement - Green Run High School

**Background Summary:**

That the School Board allow time during School Board meetings to recognize students and/or staff who have accomplished notable recognitions that fit within the parameters of the School Board recognition criteria.

- 1. Achievement of first or second place in national competitions/events.
- 2. Achievement of national recognition for outstanding achievements, i.e., National Merit Finalists.
- 3. Achievement of first place in regional (multi-state) competitions/events.
- 4. Achievement of first place in state competitions/events.
- 5. Achievements beyond the scope of regular academics/activities and/or job performance.

**Source:**

Utilizing data from submissions made to the Department of Communications and Community Engagement, which have been approved by school principals or department heads recognizing a notable achievement from a student or staff member fitting the Board recognition parameters.

**Budget Impact:**

No budgetary implications.

**Next Steps:**

No further action needed.



**Subject:** Approval of Minutes

**Item Number:** 10A

**Section:** Approval of Meeting Minutes

**Date:** April 28, 2026

**Senior Staff:** List name of Chief of Department

**Prepared by:** List name of preparer, title

**Presenter(s):** List names of presenter(s), title (s)

**Recommendation:**

That the School Board adopt the following set of minutes as presented:

A. April 14, 2026 Regular School Board Meeting

**Background Summary:**

N/A

**Source:**

Bylaw 1-40

Bylaw 1-43

**Budget Impact:**

No budgetary implications.

**Next Steps:**

No further action needed.



**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
CHARTING THE COURSE

*School Board Services*

**Kathleen J. Brown, Chair**  
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**School Board Regular Meeting MINUTES - DRAFT**

**Tuesday, April 14, 2026**

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**School Administration Building #6, Municipal Center**

2512 George Mason Drive

P.O. Box 6038

Virginia Beach, VA 23456

(757) 263-1000

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- 1. Administrative, Informal, and Workshop:** Chair Brown convened the Administrative, Informal, and Workshop Session at 4:30 p.m. on the 14th day of April 2026. In addition to Superintendent Robertson, the following School Board Members were present in the School Administration Building #6, School Board Chamber: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer (arrived at 4:33 p.m.), Ms. Felton, Dr. Green, and Ms. Rogers. The following School Board Members were not in attendance: Mr. Bohenstiel, and Ms. Melnyk.
  - A. School Board Administrative Matters and Reports:** Ms. Rogers mentioned commemorative celebrations for the month of April.
  - B. Budget Presentation: State Budget:** Crystal Pate, chief financial officer, provided the School Board an update regarding the State Budget. The Virginia General Assembly's session concluded with April 13 as the last day for the Governor's action on legislation. While several education policy bills passed during the session, the state budget remained unresolved. The administration recommended allocating additional funds across four areas: PAYGO (30%), grant replacement (30%), HR priorities (30%), and Health Fund Balance (10%).

School Board of the City of Virginia Beach  
School Administration Building #6, Municipal Center  
2512 George Mason Drive  
Virginia Beach, VA 23456

Tuesday, April 14, 2026  
Regular School Board Meeting  
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Human Resources recommended the following priorities, which totaled an estimated \$5.68M and addressed four areas: doubling professional development reimbursement to \$2,000 per employee, a 10% increase to part-time pay rates frozen since 2021–22, competitive adjustments to advanced degree allowances (where 90.5% of recipients were teachers), and a 10% boost to duty supplements for department chairs and non-athletic roles. Key next steps included the April 23 reconvened General Assembly Special Session, a May 12 City Council vote on the municipal budget (SEON), and potential dates to bring forward recommendations for new revenue.

After the presentation, a discussion followed with questions and comments regarding entry-level pay for teachers, increases to entire scale; professional development reimbursement; tutoring, upcoming tests, before and after school tutoring; and upcoming presentation All in VA.

- 2. Closed Session:** At 4:43 p.m., Vice Chair Weems made the following motion, seconded by Ms. Dwyer, that the School Board recess into Closed Session recess into Closed Session in accordance with the exceptions to open meetings law set forth in Code of Virginia §2.2-3711, Part A, Paragraphs 3, 7, and 8, as amended, to deliberate on the following matters:
3. Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body.
  7. Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
  8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.

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Namely to discuss:

- A. Status of pending litigation or administrative cases.
- B. Jericho Road Property- Term Sheet discussion.
- C. Consultation with legal counsel regarding probable litigation and pending litigation matters.

Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eight (8) ayes in favor of the motion to recess into Closed Session: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, and Dr. Green. The motion passed, 8-0-0. Note: Ms. Rogers was not present in the School Board Chamber at the time of the vote.

Individuals present for discussion in the order in which matters were discussed:

- B. **Jericho Road Property – Term Sheet discussion:** School Board Members: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers; Kamala H. Lannetti, school board attorney; Donald E. Robertson, Ph.D., superintendent; Dannielle Hall-McIvor, senior school board attorney; Simone S. Boothe, associate school board attorney; and Regina M. Toneatto, school board clerk.
- A. **Status of pending litigation or administrative cases;** and
- C. **Consultation with legal counsel regarding probable litigation and pending litigation matters:** School Board Members: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers; Kamala H. Lannetti, school board attorney; Donald E. Robertson, Ph.D., superintendent; Dannielle Hall-McIvor, senior school board attorney; Simone S. Boothe, associate school board attorney; and Regina M. Toneatto, school board clerk.

The School Board reconvened at 5:30 p.m.

**Certification of Closed Session:** Vice Chair Weems read the Certification of Closed Session:

**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

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**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.

Mr. Cummings made the motion, seconded by Ms. Rogers. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were nine (9) ayes in favor of the motion for Certification of Closed Session: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers. The motion passed, 9-0-0.

3. **School Board Recess:** Chair Brown adjourned the Administrative, Informal, and Workshop session at 5:31 p.m.
4. **Formal Meeting (School Administration Building #6 – School Board Room) ..... 6:00 p.m.**
5. **Call to Order and Roll Call:** Chair Brown convened the meeting of the School Board at the School Administration Building #6, School Board Chamber at 6:00 p.m. on the 14th day of April 2026. In addition to Superintendent Robinson, the following School Board Members were present in the School Administration Building #6, School Board Chamber: Chair Brown, Vice Chair Weems, Mr. Bohenstiel (arrived at 6:27 p.m.), Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers.
6. **Moment of Silence followed by the Pledge of Allegiance**
7. **Student, Employee and Public Awards and Recognition**
  - A. VBCPS Digital Citizenship Contest winners – Landstown Elementary School, White Oaks Elementary School, Great Neck Middle School, Salem High School
  - B. VHSL Class 5 Girls Basketball Champions – Princess Anne High School
  - C. VHSL Boys Indoor Track: Relay Team State Champion – Bayside High School

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- D. VHSL Girls Indoor Track: Pole Vault and Relay Team State Champions – Kellam High School
- E. VHSL Boys and Girls Indoor Track: Individual and Relay State Champions - Landstown High School
- F. Virginia Association of School Librarians York Region Librarian of the Year – Windsor Woods Elementary School

The School Board recognized students and staff for outstanding achievements across the division. The recognitions highlighted first-place winners of the VBCPS Digital Citizenship Contest for their “Go For The Gold: Mastering Screen Time Balance” submissions, which demonstrated leadership, creativity, and practical guidance for responsible technology use. The School Board also recognized multiple VHSL state champions, including the Princess Anne High School girls basketball team’s undefeated championship season, as well as indoor track and field champions from Bayside, Kellam, and Landstown High Schools for record-setting and award-winning performances. The recognitions concluded by honoring Windsor Woods Elementary School librarian, Nate Allison as the Virginia Association of School Librarians York Region Librarian of the Year, recognizing his sustained contributions to instruction, innovation, and community engagement.

- 8. Adoption of the Agenda:** Chair Brown called for any modifications to the agenda as presented. Ms. Rogers made the following motion, to add a motion related to instruction time to Action. The motion was seconded by Mr. Cummings. Chair Brown mentioned it would be Action Item #15B. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were eight (8) ayes in favor of the motion to add a motion related to instructional time to Action (Item #15B): Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Felton, Dr. Green, and Ms. Rogers. There was one (1) abstention: Ms. Dwyer. The motion passed, 8-0-1.

Chair Brown called for any additional modifications to the agenda as presented. Hearing none, Chair Brown called for a motion to approve the agenda as presented and modified. Vice Chair Weems made the motion, seconded by Ms. Rogers. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were nine (9) ayes in favor of the motion to approve the agenda as presented and modified: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers. The motion passed, 9-0-0.

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**9. Superintendent's Report (second monthly meeting) and recognitions (first and second monthly meetings):**

There were no Superintendent's Report or recognitions.

**10. Approval of Meeting Minutes**

A. **March 24, 2026 Regular School Board Meeting:** Chair Brown called for any modifications to the March 24, 2026 regular meeting minutes as presented. Hearing none, Chair Brown called for a motion to approve the March 24, 2026 minutes as presented. Mr. Cummings made a motion, seconded by Ms. Dwyer. Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were nine (9) ayes in favor of the motion to approve the March 24, 2026 minutes as presented: Chair Brown, Vice Chair Weems, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers. The motion passed, 9-0-0.

**11. Public Comments (until 8:00 p.m.)**

There were eight (8) in-person speakers (including one (1) student speaker) and two (2) online speakers. The topics included modified schedule; Policy 6-13; Delta Sigma Theta Chapter; 4x4 schedule, core and special education classes regarding the additional 10 minutes; additional 10 minutes to the instructional day; hours versus days; extended childcare, after-school activities; April 21 Special Election; student safety; guardianship; and reconsider the additional 10 minutes to the day. The Public Comments concluded at 6:53 p.m.

**12. Information**

- A. Policy Review Committee (PRC) Recommendations: Recommended that the School Board review recommendations regarding the amendment of certain policies as recommended by the Policy Review Committee at its March 25, 2026 meeting.
- Policy 3-1/Criteria:** This policy is being reviewed in accordance with the 5-year review requirement; there are no proposed changes.
  - Policy 3-55/Buildings, Facilities, Grounds, Vehicles and Equipment – Generally:** The PRC recommends clarifying the language and intent in Section A.

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3. **Policy 3-56/Safety Program:** The PRC recommends adding language to include school events to the policy and updating the legal reference.
  4. **Policy 3-64/Security of Buildings and Grounds:** The PRC recommends changing the reference to the lighting source.
  5. **Policy 3-72/Safety: Water Management Program to Prevent Legionella Growth:** The PRC recommends changing the language in the policy to match the Code of Virginia.
- B. **Budget Transfers:** Crystal Pate, chief financial officer, provided the School Board information on budget transfers. The transfers were to vehicle operations (replace buses) for \$2,080,000 and Facilities and Maintenance Services (repair and maintenance services – equipment & facility) for \$300,000. After the presentation, Chair Brown mentioned the budget transfers were being voted on during the Consent Agenda. After the presentation, a brief discussion followed with questions and comments regarding bus replacements and replacement cycle.
- C. **General Fees Schedule 2026-2027:** Crystal Pate, chief financial officer, provided the School Board information on the FY 2026-27 General Fees Schedule. The following categories had pricing increases: paid lunch – elementary/secondary, paid breakfast – elementary/secondary, Technical & Career Education Center courses: Practical Nursing I and II (LPN HS) and Cosmetology (tool kits), and Nonresident Student Tuition: other – elementary level and secondary level, and F-1 student tuition.
- After the presentation, a discussion followed with questions and comments regarding revenues (paid lunches, athletic tickets); and family passes to events.
- D. **Carl D. Perkins Grant:** Sara Lockett, Ed.D., director, Office of Technical and Career Education, provided the School Board information regarding the Local Plan and Budget for the 2026-27 Carl D. Perkins V grant for Career and Technical Education. The presentation detailed the proposed \$1,075,057.86 Perkins V grant budget for Career and Technical Education in the upcoming school year. The division's CTE programs supported over 36,000 student seats across 28 school sites and 2 CTE centers, offering 131 industry credentials and 1,697 course sections. Performance against federal benchmarks was strong — the division met five of seven measures, including graduation rate, academic proficiency, post-program placement, credential attainment, and technical skills.

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Budget priorities reflected a focus on hands-on instruction, with \$508,000 (47%) allocated to equipment, materials, software, and work-based learning activities. Other line items included \$124,000 for new hire incentives, \$120,000 for industry certification vouchers, \$107,000 for professional development, and \$105,000 for student leadership activities.

After the presentation, a discussion followed with questions and comments regarding industry credentials; number of students receiving credentials last year; CTE incentives; benchmarks; workforce development; fees; promoting CTE program/courses; and welding lab.

- E. **Achievement Data and Finishing Strong:** Matthew Delaney, chief schools officer, Lorena Kelly, Ph.D., executive director, Office of Elementary Teaching and Learning, and Thomas Quinn, executive director, Office of Secondary Teaching and Learning, provided the School Board information on mid-year student achievement data and the steps central support and teachers are taking to ensure students are prepared to demonstrate their learning on end of year assessments. The 2025–2026 achievement data to the School Board, showing broad-based growth across all levels. Elementary VALLS literacy results demonstrated gains at every grade from PreK through 5th, with kindergarten low-risk students rising from 51% to 74% and SWD and ELL subgroups improving consistently; over half of grades 3–5 students reached the 61st national percentile on NWEA MAP math.

At the high school level, SOL pass rates held steady or improved under the more rigorous 2023 standards — Algebra I at 85%, EOC Reading at 87% — and the LAVC2 verified credit program achieved a 91% success rate across 1,089 students with strong equity outcomes for SWD (89%) and ELL (93%). In the inaugural year of the Virginia Literacy Act at middle school, 608 of 3,213 screened students moved out of "well below" in word reading, while NWEA MAP math showed 4–5 point gains from fall to mid-year. The presentation concluded with a "Finish Strong" plan anchored in cross-departmental partnerships, data-driven instructional planning, tutoring, and AP bootcamps to carry momentum through end-of-year assessments.

After the presentation, a discussion followed with questions and comments regarding supports for students and teachers; site-specific support, data-driven; professional development; testing; reading plans; day-to-day implementation; AP exams, bootcamps; comparison data on academic growth; sample of benchmark data; screeners; and targeted supports.

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- F. **2026 VSBA Success and Innovation Awards:** Sara Lockett, Ed.D., director, Office of Technical and Career Education, provided the School Board information regarding the nomination of Virginia Beach City Public Schools' XPEDITION: Port of Call career immersion event for the 2026 Virginia School Board Association (VSBA) Showcases for Success Award. The presentation outlined the four-step application process: nominating successful programs for Showcases of Success recognition, selecting one for the Innovation Award, securing School Board approval, and submitting electronically by April 17, 2026.
- G. **2026 VSBA Business Honor Roll:** Nicole Livas, chief communications and community engagement officer, provided the School Board information regarding a resolution naming BayPort Credit Union to the 2026 Virginia School Boards Association Business Honor Roll. BayPort Credit Union has been a consistent and meaningful partner to Virginia Beach City Public Schools, supporting both students and staff through financial education and community investment. They have helped bring real-world financial literacy into classrooms, equipping students with practical skills for budgeting, saving, and long-term planning. BayPort also contributes through sponsorships, donations, and volunteer efforts that enhance school programs and student experiences.
- 13. Return to public comments if needed:** As noted under Agenda Item #11, the Public Comments concluded at 6:53 p.m.
- 14. Consent Agenda:** Chair Brown read the following items on the Consent Agenda:
- A. **Budget Transfers:** Recommended that the School Board approve the budget transfers within the FY 2025-26 Operating Budget.
- B. **2026 VSBA Success and Innovation Awards:** Recommended that the School Board approve the nomination of Virginia Beach City Public Schools' XPEDITION: Port of Call career immersion event sponsored by the Regional Maritime Training System, for the 2026 Virginia School Board Association (VSBA) Showcases for Success Award and optional Showcasing Innovation Award.
- C. **2026 VSBA Business Honor Roll:** Recommended that the School Board approve a resolution in observance of the Virginia Beach School Boards Association's Business Honor Roll.

After reading the items on the Consent Agenda, Chair Brown asked if there were any objections to voting on the Consent Agenda as presented. Hearing none, Chair Brown called for a motion to approve the Consent

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Agenda as presented. Dr. Green made the motion, seconded by Ms. Dwyer. Chair Brown called for a vote. The School Board Clerk announced there were ten (10) ayes in favor of the motion to approve the Consent Agenda as presented: Chair Brown, Vice Chair Weems, Mr. Bohenstiel, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers. The motion passed, 10-0-0.

**15. Action**

A. **Personnel Report / Administrative Appointments:** Chair Brown called for a motion to approve the April 14, 2026 personnel report and administrative appointments. Mr. Callan made the motion, seconded by Mr. Cummings, that the School Board approve the appointments, and the acceptance of the resignations, retirements, and other employment actions, as listed on the April 14, 2026 personnel report along with the administrative appointments as recommended by the Superintendent.

Without discussion, Chair Brown called for a vote. The School Board Clerk announced there were ten (10) ayes in favor of the motion to approve the April 14, 2026 personnel report and administrative appointments: Chair Brown, Vice Chair Weems, Mr. Bohenstiel, Mr. Callan, Mr. Culpepper, Mr. Cummings, Ms. Dwyer, Ms. Felton, Dr. Green, and Ms. Rogers. The motion passed, 10-0-0.

Superintendent Robertson mentioned the following appointment: **Matthew M. Fischi**, principal, Seatack Elementary School, An Achievable Dream Academy, as director, student services, Office of Student Support Services.

B. **Motion related to instruction time:** Note, item was added during the Adoption of the Agenda. See Agenda Item #8.

Ms. Rogers made the following motion, I move that the School Board of the City of Virginia Beach temporarily suspend the provisions of Policy 6-13 that require the school calendar to be constructed and measured by days, and that, for the duration of this suspension, the division shall instead calculate and apply instructional time in hours, thus implementing a hybrid approach for meeting instructional time. This temporary suspension shall remain in effect until June 30, 2026, and will eliminate the need for staff and students to stay an extra 10 minutes each day from April 15, 2026, through June 7, 2026. The motion was seconded by Mr. Cummings.

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A discussion followed regarding the motion; reason for the motion; days versus hours; educational excellence; emails to School Board on topic; effect on families; quality of education; April 21 election and student safety; added minutes in the past; maximizing instructional opportunities; and request to VDOE. Without further discussion, Chair Brown called for a vote. The School Board Clerk announced there were four (4) ayes in favor of the motion by Ms. Rogers: Mr. Cummings, Ms. Felton, Dr. Green, and Ms. Rogers. There were six (6) nays opposed to the motion by Ms. Rogers: Chair Brown, Vice Chair Weems, Mr. Bohlenstiel, Mr. Callan, Mr. Culpepper, and Ms. Dwyer. The motion failed, 4-6-0.

16. **Committee, Organization or Board Reports:** Ms. Dwyer mentioned school visits with Superintendent Robertson, and attending a play at Woodstock Elementary, *Matilda, Jr.* Mr. Callan also mentioned attending the play. Dr. Green mentioned the Art of the Military Child event and Purple Up day on April 15. She also attended the opening of the Museum of Modern Art (MOCA) at the campus of Virginia Wesleyan University. Ms. Rogers also attended the opening of the MOCA.
17. **Return to Administrative, Informal, Workshop or Closed Session matters:** None.
18. **Adjournment:** Chair Brown adjourned the meeting at 9:09 p.m.

Respectfully submitted:

Regina M. Toneatto, Clerk of the School Board

Approved:

Kathleen J. Brown, School Board Chair



**Subject: Interim Financial Statements – February and March 2026**

**Item Number: 12A**

**Section: Information**

**Date: April 28, 2026**

**Senior Staff: Crystal M. Pate, Chief Financial Officer**

**Prepared by: Daniel G. Hopkins, Director of Business Services**

**Presenter(s): Crystal M. Pate, Chief Financial Officer, Daniel G. Hopkins, Director of Business Services**

**Recommendation:**

That the School Board receives information regarding the attached financial statements.

**Background Summary:**

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

**Source:**

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

**Budget Impact:**

No budgetary implication.

**Next Steps:**

No further action is required.



**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
CHARTING THE COURSE

**INTERIM FINANCIAL STATEMENTS**  
**FISCAL YEAR 2025-2026**  
**FEBRUARY 2025**

The financial statements include the following:

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

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 cost center 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 **\$89.5 million**. Of the amount realized for the month, **\$45.2 million** was realized from the City, **\$9.4 million** was received in state sales tax, and **\$34.0 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. A payment of **\$479,830** was received from the federal government for Impact Aid.

### **School Operating Fund Expenditures** (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **60.49%**. The percent of expenditures and encumbrances to the total actual expenditures and encumbrances for the same period in FY 2025 was **61.09%**, and FY 2024 was **62.73%**. Please note that **\$5,675,727** 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. This fund has realized **\$120,267** (includes **\$45,061** in basketball receipts, **\$10,382** in swim and dive receipts, **\$9,619** in track indoor/outdoor receipts, **\$15,074** in wrestling receipts, and **\$28,322** in Middle School) this month or **103.7%** of the estimated revenue for the current fiscal year compared to **102.3%** of FY 25 actual. Expenditures totaled **\$550,734** for this month. This fund has incurred expenditures and encumbrances of **68.3%** of the current fiscal year budget compared to **63.8%** of the FY 25 actual. Please note that **\$22,935** 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 **\$3,659,491** (includes **\$667,385** from the School Breakfast and **\$1,653,536** from the National School Lunch Federal Programs, and **\$770,094** from service charges). Expenditures totaled **\$3,921,786** for this month. This fund has incurred expenditures and encumbrances of **52.7%** of the current fiscal year budget compared to **51.4%** of the FY 25 actual. Please note that **\$7,387,949** of the current year budget is funded by the prior year fund balance (**\$4,848,547**) and prior year fund balance for encumbrances (**\$2,539,402**).

**Textbooks Fund** (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$524,442** (includes **\$477,933** from the Department of Education) this month or **71.9%** of the estimated revenue for the current fiscal year compared to **70.9%** of the FY 25 actual. Expenditures totaled **\$2,625** for this month. This fund has incurred expenditures and encumbrances of **38.3%** of the budget for the current fiscal year compared to **40.8%** of the FY 25 actual. Please note that **\$3,967,358** of the current year budget is funded by the prior year fund balance (**\$3,583,720**) and prior year fund balance for encumbrances (**\$383,638**).

**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 **\$107,609** in revenue (includes **\$95,840** in interest) this month. Expenses for this month totaled **\$356,338** (includes **\$298,936** in Worker's Compensation).

**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 **\$83,441** in revenue (includes **\$3,500** in tower rent-Cox High, **\$44,534** in tower rent-Landstown High, **\$6,757** in tower rent-Tech Center, and **\$1,492** in tower rent-Woodstock Elementary) this month or **128.1%** of the estimated revenue for the current fiscal year compared to **141.0%** of FY 25 actual. Expenditures totaled **\$264,284** for this month. This fund has incurred expenditures and encumbrances of **99.5%** of the budget for the current fiscal year. Please note that **\$2,325,127** of the current year budget is funded by the prior year fund balance.

**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 **\$6,174,868** in expenditures was incurred for various grants this month.

**Schools Health Insurance Fund** (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the School Board employees. Revenues for this month totaled **\$10,167,992** (including School Board (employer and employee) premium payments). Expenses for this month totaled **\$5,009,184**. This includes medical and prescription drug claim payments for School Board employees.

**Vending Operations Fund** (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. A total of **\$6,817** in revenue (includes interest) has been realized this month or **65.7%** of the estimated revenue for the current fiscal year compared to **103.0%** of FY 25 actual.

### **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 **\$139,502** in revenue (interest) this month. Expenditures totaled **\$33,873** for this month. This fund has incurred expenditures and encumbrances of **17.0%** of current fiscal year budget. Please note that **\$1,122,591** of the current year budget is funded by the prior year fund balance (**\$1,000,000**) and prior year fund balance for encumbrances (**\$122,591**).

### **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 **\$993** in revenue (interest) this month. Expenditures for the month totaled **\$26,374**. Please note that **\$494,978** of the current year budget is funded by the prior year fund balance (**\$400,000**) and prior year fund balance for encumbrances (**\$94,978**).

### **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 **\$1,683,532** in expenditures was incurred for various school capital projects this month. This includes **\$648,925** ( for Renovation and Replacement HVAC Phase III projects, **\$570,914** for Renovation and Replacement Reroofing Phase III projects, and **\$205,839** for Renovation and Replacement for various Phase III projects).

### **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 the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **\$4,987,041** in revenue for the current fiscal year (from School Operating Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **56.5%** of the current fiscal year budget compared to **54.7%** of FY 25.

**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000**  
**February 1, 2026 through February 28, 2026**

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| Batch Entry Name | Description                                                                           |      | Account From                                                                                    |    | Account To                                                                                       | Transfer Amount |
|------------------|---------------------------------------------------------------------------------------|------|-------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------|-----------------|
| 26-02-01         | To cover technology contracting services.                                             | FROM | Budget and Finance<br>Computer Software                                                         | TO | Board and Govt Services<br>Technology Contracting Services                                       | \$ 10,261       |
| 26-02-03         | To cover the audio enhancement initiative.                                            | FROM | Budget and Finance<br>Computer Software                                                         | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services - Equipment &<br>Facility | \$ 2,444        |
| 26-02-04         | To cover the purchase of instructional supplies used in special education classrooms. | FROM | Teaching & Learning<br>Instructional Supplies                                                   | TO | Special Ed Classroom<br>Instructional Supplies                                                   | \$ 47,025       |
| 26-02-04         | To fund a one-time stipend for the new asynchronous online dual-enrollment course.    | FROM | Academy Classroom<br>Other Purchased Services                                                   | TO | Academy Classroom<br>Stipends                                                                    | \$ 13,500       |
| 26-02-05         | To cover health insurance.                                                            | FROM | Budget and Finance<br>Computer Software                                                         | TO | Vehicle Operations - Special Ed<br>Health Insurance                                              | \$ 50,249       |
| 26-02-06         | To cover health insurance.                                                            | FROM | Budget and Finance<br>Computer Software                                                         | TO | Alternative Ed Support<br>Health Insurance                                                       | \$ 55,940       |
| 26-02-07         | To cover custodial overtime for the African American Male Summit.                     | FROM | Opportunity and Achievement<br>Other Purchased Services                                         | TO | Custodial Services<br>Overtime Custodians<br>Social Security Taxes                               | \$ 648          |
| 26-02-08         | To cover food services for various student events.                                    | FROM | Opportunity and Achievement<br>Travel/Professional Development Travel<br>Books and Publications | TO | Opportunity and Achievement<br>Food Services                                                     | \$ 15,000       |

**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**INTERIM FINANCIAL STATEMENTS**  
**SCHOOL OPERATING FUND**

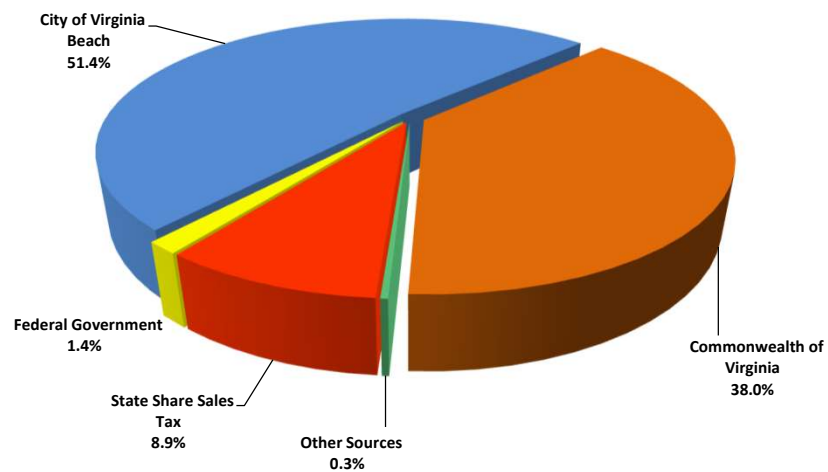
**REVENUES**

**FEBRUARY 2026**

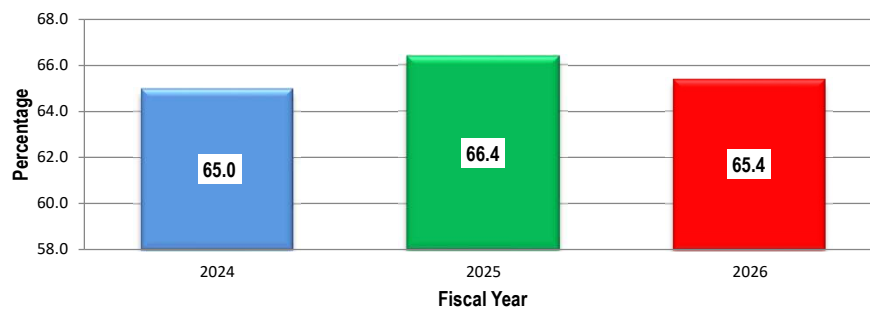
| <b>BY MAJOR SOURCE</b>                 | <b>FISCAL YEAR</b> | <b>(1)<br/>BUDGET</b> | <b>(2)<br/>ACTUAL<br/>THROUGH<br/>JUNE</b> | <b>(3)<br/>ACTUAL<br/>THROUGH<br/>MONTH</b> | <b>% OF<br/>(3) TO<br/>(1)</b> | <b>TREND *</b> |
|----------------------------------------|--------------------|-----------------------|--------------------------------------------|---------------------------------------------|--------------------------------|----------------|
| <b>COMMONWEALTH<br/>OF VIRGINIA</b>    | 2026               | 401,073,914           | <-----                                     | 253,753,105                                 | 63.27%                         | <b>A</b>       |
|                                        | 2025               | 383,220,849           | 387,937,735                                | 242,562,581                                 | 63.30%                         |                |
|                                        | 2024               | 359,824,438           | 363,155,427                                | 226,060,864                                 | 62.83%                         |                |
| <b>STATE SALES TAX</b>                 | 2026               | 94,290,730            | <-----                                     | 57,890,149                                  | 61.40%                         | <b>A</b>       |
|                                        | 2025               | 88,878,833            | 91,643,485                                 | 54,969,963                                  | 61.85%                         |                |
|                                        | 2024               | 95,578,220            | 90,678,103                                 | 53,827,673                                  | 56.32%                         |                |
| <b>FEDERAL GOVERNMENT</b>              | 2026               | 14,744,107            | <-----                                     | 14,457,335                                  | 98.06%                         | <b>A</b>       |
|                                        | 2025               | 14,744,107            | 17,501,446                                 | 11,553,250                                  | 78.36%                         |                |
|                                        | 2024               | 13,500,000            | 22,171,589                                 | 15,518,287                                  | 114.95%                        |                |
| <b>CITY OF<br/>VIRGINIA BEACH</b>      | 2026               | 542,761,066           | <-----                                     | 362,085,890                                 | 66.71%                         | <b>A</b>       |
|                                        | 2025               | 524,298,845           | 524,298,845                                | 361,507,998                                 | 68.95%                         |                |
|                                        | 2024               | 512,019,244           | 512,019,244                                | 340,855,804                                 | 66.57%                         |                |
| <b>OTHER SOURCES</b>                   | 2026               | 3,722,000             | <-----                                     | 2,963,115                                   | 79.61%                         | <b>A</b>       |
|                                        | 2025               | 3,722,000             | 4,136,945                                  | 3,190,646                                   | 85.72%                         |                |
|                                        | 2024               | 3,232,803             | 5,851,100                                  | 3,715,399                                   | 114.93%                        |                |
| <b>SCHOOL OPERATING FUND<br/>TOTAL</b> | 2026               | 1,056,591,817         | <-----                                     | 691,149,594                                 | 65.41%                         | <b>A</b>       |
|                                        | 2025               | 1,014,864,634         | 1,025,518,456                              | 673,784,438                                 | 66.39%                         |                |
|                                        | 2024               | 984,154,705           | 993,875,463                                | 639,978,027                                 | 65.03%                         |                |

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

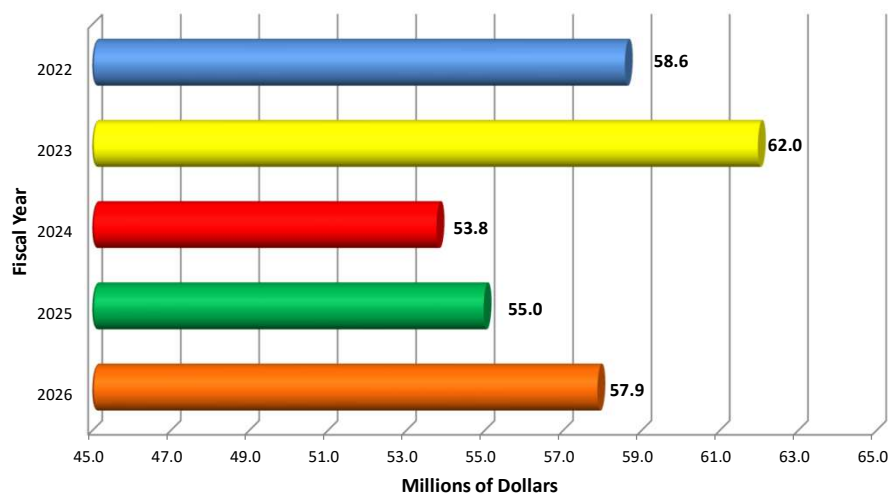
**Fiscal Year 2026 Revenue Budget by Major Source**



**School Operating Fund Revenue**  
**Percentage of Actual to Budget/Actual as of February 28, 2026**



**State Sales Tax Revenue through February 28, 2026**



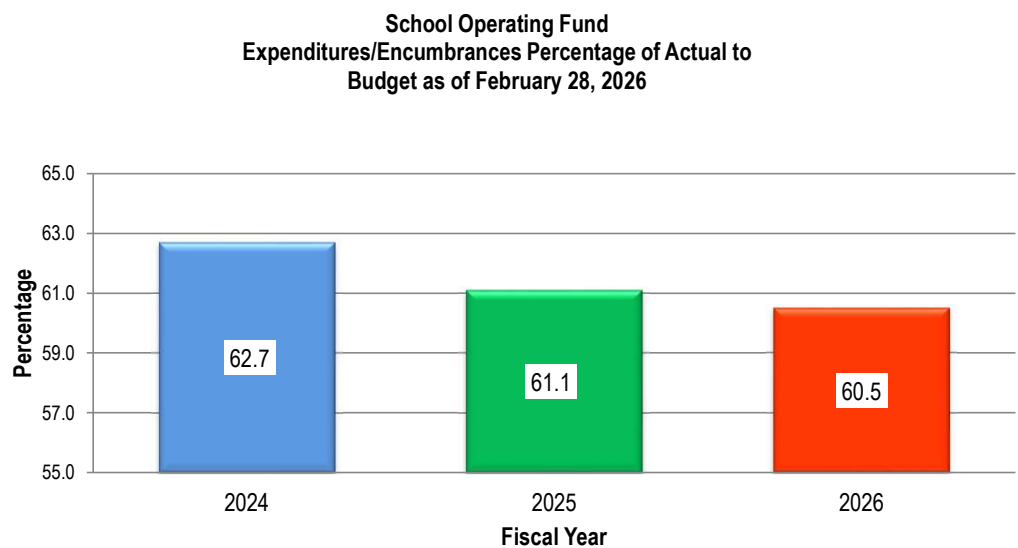
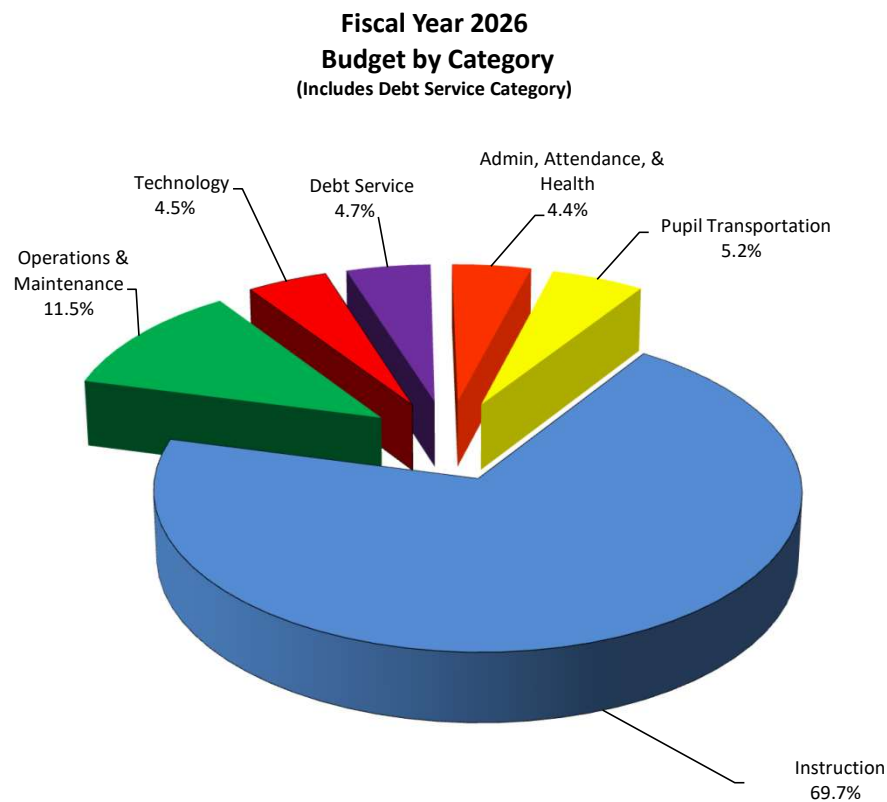
**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**INTERIM FINANCIAL STATEMENTS**  
**SCHOOL OPERATING FUND**

**EXPENDITURES/ENCUMBRANCES**

**FEBRUARY 2026**

| <b>BY UNIT WITHIN CATEGORY</b>                                      | <b>FISCAL YEAR</b> | <b>(1)<br/>BUDGET</b> | <b>(2)<br/>ACTUAL<br/>THROUGH<br/>JUNE</b> | <b>(3)<br/>ACTUAL<br/>THROUGH<br/>MONTH</b> | <b>% OF<br/>(3) TO<br/>(1)</b> | <b>TREND *</b> |
|---------------------------------------------------------------------|--------------------|-----------------------|--------------------------------------------|---------------------------------------------|--------------------------------|----------------|
| <b>INSTRUCTION<br/>CATEGORY</b>                                     | 2026               | 740,734,812           | <-----                                     | 442,133,353                                 | 59.69%                         | A              |
|                                                                     | 2025               | 706,252,484           | 694,224,689                                | 423,186,121                                 | 59.92%                         |                |
|                                                                     | 2024               | 685,673,810           | 677,889,427                                | 425,445,168                                 | 62.05%                         |                |
| <b>ADMINISTRATION,<br/>ATTENDANCE &amp; HEALTH<br/>CATEGORY</b>     | 2026               | 47,196,360            | <-----                                     | 27,485,758                                  | 58.24%                         | A              |
|                                                                     | 2025               | 46,051,648            | 46,051,648                                 | 27,230,296                                  | 59.13%                         |                |
|                                                                     | 2024               | 44,973,417            | 42,014,458                                 | 27,049,158                                  | 60.14%                         |                |
| <b>PUPIL TRANSPORTATION<br/>CATEGORY</b>                            | 2026               | 54,786,883            | <-----                                     | 33,766,904                                  | 61.63%                         | A              |
|                                                                     | 2025               | 54,929,190            | 52,522,147                                 | 34,827,137                                  | 63.40%                         |                |
|                                                                     | 2024               | 56,249,853            | 54,487,742                                 | 35,052,903                                  | 62.32%                         |                |
| <b>OPERATIONS AND<br/>MAINTENANCE<br/>CATEGORY</b>                  | 2026               | 121,795,246           | <-----                                     | 77,045,852                                  | 63.26%                         | A              |
|                                                                     | 2025               | 119,155,094           | 115,476,456                                | 75,916,421                                  | 63.71%                         |                |
|                                                                     | 2024               | 119,576,999           | 116,283,856                                | 77,980,304                                  | 65.21%                         |                |
| <b>TECHNOLOGY<br/>CATEGORY</b>                                      | 2026               | 47,682,632            | <-----                                     | 31,832,133                                  | 66.76%                         | A              |
|                                                                     | 2025               | 47,711,319            | 45,810,282                                 | 33,891,414                                  | 71.03%                         |                |
|                                                                     | 2024               | 43,564,721            | 42,420,231                                 | 30,427,257                                  | 69.84%                         |                |
| <b>SCHOOL OPERATING FUND<br/>TOTAL<br/>(EXCLUDING DEBT SERVICE)</b> | 2026               | 1,012,195,933         | <-----                                     | 612,264,000                                 | 60.49%                         | A              |
|                                                                     | 2025               | 974,099,735           | 954,085,222                                | 595,051,389                                 | 61.09%                         |                |
|                                                                     | 2024               | 950,038,800           | 933,095,714                                | 595,954,790                                 | 62.73%                         |                |
| <b>DEBT SERVICE<br/>CATEGORY</b>                                    | 2026               | 50,071,611            | <-----                                     | 33,140,989                                  | 66.19%                         | A              |
|                                                                     | 2025               | 50,071,611            | 44,443,018                                 | 34,540,820                                  | 68.98%                         |                |
|                                                                     | 2024               | 50,071,611            | 44,744,589                                 | 31,755,497                                  | 63.42%                         |                |

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



VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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| INSTRUCTION CATEGORY:                           | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
|-------------------------------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| ELEMENTARY CLASSROOM                            | 208,243,877               | 19,398,897              | 122,945,279                | 33,761                      | 85,264,837           | 59.1%                |
| MIDDLE CLASSROOM                                | 73,702,794                | 7,161,986               | 42,901,776                 | 82,180                      | 30,718,838           | 58.3%                |
| HIGH CLASSROOM                                  | 99,226,254                | 9,488,390               | 57,751,992                 | 28,376                      | 41,445,886           | 58.2%                |
| SPECIAL ED CLASSROOM                            | 120,360,536               | 17,177,145              | 68,261,084                 | 236,775                     | 51,862,677           | 56.9%                |
| TECH AND CAREER ED CLASSROOM                    | 23,871,345                | 2,066,533               | 13,286,554                 | 171,428                     | 10,413,363           | 56.4%                |
| GIFTED CLASSROOM                                | 19,432,782                | 1,778,879               | 11,429,350                 | 5,823                       | 7,997,609            | 58.8%                |
| ACADEMY CLASSROOM                               | 589,691                   | 37,204                  | 217,847                    | 1,649                       | 370,195              | 37.2%                |
| ALTERNATIVE EDUCATION CLASSROOM                 | 7,702,155                 | 677,662                 | 4,112,001                  | 35                          | 3,590,119            | 53.4%                |
| REMEDIAL ED CLASSROOM                           | 13,946,902                | 1,236,191               | 8,183,137                  |                             | 5,763,765            | 58.7%                |
| SUMMER SCHOOL CC                                | 1,384,660                 |                         | 1,092,235                  |                             | 292,425              | 78.9%                |
| SUMMER SLIDE                                    | 268,626                   |                         | 1,852                      |                             | 266,774              | 0.7%                 |
| ADULT ED                                        | 2,614,878                 | 118,973                 | 1,512,736                  | 1,743                       | 1,100,399            | 57.9%                |
| GUIDANCE                                        | 26,353,953                | 2,352,385               | 16,131,677                 | 43,659                      | 10,178,617           | 61.4%                |
| STUDENT SERVICES                                | 948,633                   | 65,798                  | 566,158                    | 156                         | 382,319              | 59.7%                |
| SOCIAL WORKERS SCHOOL                           | 7,201,222                 | 860,439                 | 3,963,787                  | 1,546,460                   | 1,690,975            | 76.5%                |
| HOMEBOUND                                       | 289,594                   | 13,465                  | 77,551                     |                             | 212,043              | 26.8%                |
| TEACHING AND LEARNING                           | 21,704,538                | 1,246,859               | 16,087,397                 | 263,904                     | 5,353,237            | 75.3%                |
| INSTRUCTIONAL PROF GROWTH AND INNOVATION        | 1,584,762                 | 169,086                 | 835,406                    |                             | 749,356              | 52.7%                |
| OFFICE OF DIVERSITY EQUITY AND INCLUSION        | 611,489                   | 49,291                  | 386,967                    |                             | 224,522              | 63.3%                |
| STUDENT LEADERSHIP                              | 2,248,760                 | 107,920                 | 1,404,372                  | 142                         | 844,246              | 62.5%                |
| SCHOOL LEADERSHIP                               | 2,222,953                 | 164,935                 | 1,353,883                  | 20,000                      | 849,070              | 61.8%                |
| STUDENT ACTIVITIES                              | 11,344,726                | 359,051                 | 8,655,451                  | 25,390                      | 2,663,885            | 76.5%                |
| SPECIAL ED SUPPORT                              | 5,188,139                 | 403,176                 | 3,092,802                  |                             | 2,095,337            | 59.6%                |
| TECH AND CAREER ED SUPPORT                      | 1,493,961                 | 118,015                 | 920,875                    |                             | 573,086              | 61.6%                |
| GIFTED ED SUPPORT                               | 1,665,332                 | 116,015                 | 984,254                    |                             | 681,078              | 59.1%                |
| ACADEMY SUPPORT                                 | 1,462,106                 | 114,989                 | 826,132                    |                             | 635,974              | 56.5%                |
| ALTERNATIVE ED SUPPORT                          | 4,197,117                 | 352,370                 | 2,643,135                  | 165                         | 1,553,817            | 63.0%                |
| LIBRARY MEDIA SUPPORT                           | 16,955,301                | 1,601,158               | 9,565,737                  | 110,867                     | 7,278,697            | 57.1%                |
| OFFICE OF PRINCIPAL-ELEMENTARY                  | 33,655,918                | 2,765,005               | 21,221,831                 | 174,590                     | 12,259,497           | 63.6%                |
| OFFICE OF PRINCIPAL-MIDDLE                      | 13,877,434                | 1,120,471               | 8,707,408                  | 6,733                       | 5,163,293            | 62.8%                |
| OFFICE OF PRINCIPAL-HIGH                        | 15,531,152                | 1,261,599               | 9,711,978                  | 9,501                       | 5,809,673            | 62.6%                |
| OFFICE OF PRINCIPAL-TECH AND CAREER ED          | 853,222                   | 71,971                  | 537,372                    |                             | 315,850              | 63.0%                |
| <b>TOTAL INSTRUCTION</b>                        | <b>740,734,812</b>        | <b>72,455,858</b>       | <b>439,370,016</b>         | <b>2,763,337</b>            | <b>298,601,459</b>   | <b>59.7%</b>         |
| <b>ADMIN., ATTENDANCE, AND HEALTH CATEGORY:</b> |                           |                         |                            |                             |                      |                      |
| BOARD AND GOVT SERVICES                         | 594,635                   | 45,411                  | 371,747                    | 32,323                      | 190,565              | 68.0%                |
| LEGAL SERVICES                                  | 1,360,009                 | 83,112                  | 716,162                    |                             | 643,847              | 52.7%                |
| OFFICE OF SUPERINTENDENT                        | 1,497,443                 | 97,907                  | 804,166                    | 5,485                       | 687,792              | 54.1%                |
| COMMUNICATIONS AND COMMUNITY ENGAGEMENT         | 3,004,542                 | 216,243                 | 1,693,548                  |                             | 1,310,994            | 56.4%                |
| HUMAN RESOURCES                                 | 6,298,813                 | 534,248                 | 3,665,552                  |                             | 2,633,261            | 58.2%                |
| PROFESSIONAL GROWTH AND INNOVATION              | 1,194,240                 | 87,785                  | 730,336                    | 915                         | 462,989              | 61.2%                |
| CONSOLIDATED BENEFITS                           | 2,927,339                 | 219,551                 | 1,852,688                  |                             | 1,074,651            | 63.3%                |
| PLANNING INNOVATION AND ACCOUNTABILITY          | 2,635,466                 | 173,834                 | 1,415,019                  | 20,999                      | 1,199,448            | 54.5%                |
| BUDGET AND FINANCE                              | 6,008,167                 | 446,402                 | 3,789,942                  | 4,788                       | 2,213,437            | 63.2%                |
| INTERNAL AUDIT                                  | 610,736                   | 48,793                  | 393,241                    |                             | 217,495              | 64.4%                |
| PROCUREMENT SERVICES                            | 1,216,557                 | 100,959                 | 810,160                    |                             | 406,397              | 66.6%                |
| HEALTH SERVICES                                 | 10,293,118                | 879,089                 | 5,469,109                  |                             | 4,824,009            | 53.1%                |
| PSYCHOLOGICAL SERVICES                          | 8,985,055                 | 700,489                 | 5,244,060                  | 201,582                     | 3,539,413            | 60.6%                |
| AUDIOLOGICAL SERVICES                           | 570,240                   | 26,913                  | 263,309                    | 627                         | 306,304              | 46.3%                |
| <b>TOTAL ADMIN., ATTENDANCE, AND HEALTH</b>     | <b>47,196,360</b>         | <b>3,660,736</b>        | <b>27,219,039</b>          | <b>266,719</b>              | <b>19,710,602</b>    | <b>58.2%</b>         |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|                                             | FY 2026            | MONTH'S           | YR-TO-DATE        | OUTSTANDING      | REMAINING         | PERCENT      |
|---------------------------------------------|--------------------|-------------------|-------------------|------------------|-------------------|--------------|
|                                             | APPROPRIATIONS     | EXPENDITURES      | EXPENDITURES      | ENCUMBRANCES     | BALANCE           | OBLIGATED    |
| <b>PUPIL TRANSPORTATION CATEGORY:</b>       |                    |                   |                   |                  |                   |              |
| TRANSPORTATION MANAGEMENT                   | 3,723,240          | 279,239           | 2,323,149         | 19               | 1,400,072         | 62.4%        |
| VEHICLE OPERATIONS                          | 30,911,788         | 2,523,385         | 19,324,773        | 17,010           | 11,570,005        | 62.6%        |
| VEHICLE OPERATIONS-SPECIAL ED               | 10,723,262         | 889,749           | 6,113,449         | 866,705          | 3,743,108         | 65.1%        |
| MONITORING SERVICES-SPECIAL ED              | 4,496,234          | 342,913           | 2,177,567         |                  | 2,318,667         | 48.4%        |
| VEHICLE MAINTENANCE                         | 4,932,359          | 392,033           | 2,944,232         |                  | 1,988,127         | 59.7%        |
| <b>TOTAL PUPIL TRANSPORTATION</b>           | <b>54,786,883</b>  | <b>4,427,319</b>  | <b>32,883,170</b> | <b>883,734</b>   | <b>21,019,979</b> | <b>61.6%</b> |
| <b>OPERATIONS AND MAINTENANCE CATEGORY:</b> |                    |                   |                   |                  |                   |              |
| SCHOOL DIVISION SERVICES                    | 384,833            | 31,427            | 247,425           |                  | 137,408           | 64.3%        |
| FACILITIES AND MAINTENANCE SERVICES         | 56,915,603         | 4,950,568         | 35,433,260        | 3,573,752        | 17,908,591        | 68.5%        |
| CUSTODIAL SERVICES                          | 38,791,589         | 3,026,798         | 22,365,091        | 332,335          | 16,094,163        | 58.5%        |
| GROUNDS SERVICES                            | 5,841,327          | 1,460,331         | 2,920,663         |                  | 2,920,664         | 50.0%        |
| VEHICLE SERVICES                            | 1,906,732          | 115,457           | 1,217,716         | 130,831          | 558,185           | 70.7%        |
| SECURITY AND EMERGENCY MANAGEMENT           | 14,250,382         | 1,293,318         | 8,519,409         | 4,071            | 5,726,902         | 59.8%        |
| DISTRIBUTION SERVICES                       | 2,329,112          | 175,221           | 1,403,560         |                  | 925,552           | 60.3%        |
| TELECOMMUNICATIONS                          | 1,375,668          | 68,065            | 781,317           | 116,422          | 477,929           | 65.3%        |
| <b>TOTAL OPERATIONS AND MAINTENANCE</b>     | <b>121,795,246</b> | <b>11,121,185</b> | <b>72,888,441</b> | <b>4,157,411</b> | <b>44,749,394</b> | <b>63.3%</b> |
| <b>TECHNOLOGY CATEGORY:</b>                 |                    |                   |                   |                  |                   |              |
| ELEMENTARY CLASSROOM                        | 38,126             | 205               | 18,634            | 4,563            | 14,929            | 60.8%        |
| MIDDLE CLASSROOM                            | 1,192,329          | 2,925             | 196,415           |                  | 995,914           | 16.5%        |
| HIGH CLASSROOM                              | 466,846            | 8,020             | 321,749           | 2,187            | 142,910           | 69.4%        |
| SPECIAL ED CLASSROOM                        | 274,504            | 3,014             | 369,578           | 879              | (95,953)          | 135.0%       |
| TECH AND CAREER ED CLASSROOM                | 418,448            | 25,201            | 372,398           | 25,597           | 20,453            | 95.1%        |
| GIFTED CLASSROOM                            | 6,994              | 1,000             | 13,144            | 293              | (6,443)           | 192.1%       |
| ACADEMY CLASSROOM                           | 102,098            | 810               | 58,919            | 250              | 42,929            | 58.0%        |
| REMEDIAL ED CLASSROOM                       | 68,105             |                   | 110,326           |                  | (42,221)          | 162.0%       |
| SUMMER SCHOOL CC                            | 10,527             |                   | 123,400           |                  | (112,873)         | 1172.2%      |
| ADULT ED                                    | 59,467             | 12,244            | 37,943            | 3,533            | 17,991            | 69.7%        |
| GUIDANCE                                    | 49,095             | 126               | 18,551            |                  | 30,544            | 37.8%        |
| STUDENT SERVICES                            | 2,932              |                   | 2,191             |                  | 741               | 74.7%        |
| SOCIAL WORKERS SCHOOL                       | 8,054              |                   |                   |                  | 8,054             |              |
| HOMEBOUND                                   | 108,505            | 3,620             | 26,780            | 57,180           | 24,545            | 77.4%        |
| TEACHING AND LEARNING                       | 189,838            | 2,032             | 152,424           | 8,668            | 28,746            | 84.9%        |
| INSTRUCTIONAL PROF GROWTH AND INNOVATION    | 45,500             |                   | 5,941             |                  | 39,559            | 13.1%        |
| OFFICE OF DIVERSITY EQUITY AND INCLUSION    | 2,615              | 6                 | 1,556             |                  | 1,059             | 59.5%        |
| STUDENT LEADERSHIP                          | 9,116              | 1,011             | 3,223             |                  | 5,893             | 35.4%        |
| SCHOOL LEADERSHIP                           | 25,435             | 77                | 524               |                  | 24,911            | 2.1%         |
| STUDENT ACTIVITIES                          | 819                |                   |                   |                  | 819               |              |
| SPECIAL ED SUPPORT                          | 9,747              | 31                | 4,877             |                  | 4,870             | 50.0%        |
| TECH AND CAREER ED SUPPORT                  | 3,195              | 361               | 8,148             |                  | (4,953)           | 255.0%       |
| GIFTED ED SUPPORT                           | 258,109            |                   | 129,709           | 36,155           | 92,245            | 64.3%        |
| ACADEMY SUPPORT                             | 5,550              | 100               | 616               |                  | 4,934             | 11.1%        |
| ALTERNATIVE ED SUPPORT                      | 167,026            | 1,877             | 34,361            | 35,000           | 97,665            | 41.5%        |
| LIBRARY MEDIA SUPPORT                       | 1,057,695          | 3,979             | 572,863           | 5,868            | 478,964           | 54.7%        |
| OFFICE OF PRINCIPAL-ELEMENTARY              | 9,815              | 4,711             | 30,207            | 1,817            | (22,209)          | 326.3%       |
| OFFICE OF PRINCIPAL-MIDDLE                  |                    | 855               | 15,222            |                  | (15,222)          |              |
| OFFICE OF PRINCIPAL-HIGH                    |                    | 802               | 27,602            |                  | (27,602)          |              |
| OFFICE OF PRINCIPAL-TECH AND CAREER ED      | 501                |                   | 984               |                  | (483)             | 196.4%       |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

A 7

| <b>TECHNOLOGY CATEGORY:</b>                                     | <b>FY 2026<br/>APPROPRIATIONS</b> | <b>MONTH'S<br/>EXPENDITURES</b> | <b>YR-TO-DATE<br/>EXPENDITURES</b> | <b>OUTSTANDING<br/>ENCUMBRANCES</b> | <b>REMAINING<br/>BALANCE</b> | <b>PERCENT<br/>OBLIGATED</b> |
|-----------------------------------------------------------------|-----------------------------------|---------------------------------|------------------------------------|-------------------------------------|------------------------------|------------------------------|
| INSTRUCTIONAL TECHNOLOGY SUPPORT                                | 18,198,522                        | 1,193,494                       | 10,086,808                         | 103,775                             | 8,007,939                    | 56.0%                        |
| BOARD AND GOVT SERVICES                                         | 31,269                            | 5                               | 22,368                             |                                     | 8,901                        | 71.5%                        |
| LEGAL SERVICES                                                  | 87,618                            | 55                              | 71,010                             |                                     | 16,608                       | 81.0%                        |
| OFFICE OF SUPERINTENDENT                                        | 12,956                            | 96                              | 1,114                              |                                     | 11,842                       | 8.6%                         |
| COMMUNICATIONS AND COMMUNITY ENGAGEMENT                         | 649,887                           | 2,277                           | 583,480                            | 5,141                               | 61,266                       | 90.6%                        |
| HUMAN RESOURCES                                                 | 274,141                           | 5,625                           | 275,706                            | 2,100                               | (3,665)                      | 101.3%                       |
| PROFESSIONAL GROWTH AND INNOVATION                              | 171,988                           | 193                             | 148,829                            |                                     | 23,159                       | 86.5%                        |
| CONSOLIDATED BENEFITS                                           | 154,300                           | 155                             | 36,567                             | 15,353                              | 102,380                      | 33.6%                        |
| PLANNING INNOVATION AND ACCOUNTABILITY                          | 365,113                           | 2,236                           | 127,171                            | 91,217                              | 146,725                      | 59.8%                        |
| BUDGET AND FINANCE                                              | 1,641,204                         | 1,346                           | 226,314                            |                                     | 1,414,890                    | 13.8%                        |
| INTERNAL AUDIT                                                  | 4,035                             | 11                              | 75                                 |                                     | 3,960                        | 1.9%                         |
| PROCUREMENT SERVICES                                            | 194,887                           | 5,096                           | 68,676                             | 106,419                             | 19,792                       | 89.8%                        |
| OFFICE OF TECHNOLOGY                                            | 1,335,873                         | 87,204                          | 840,616                            |                                     | 495,257                      | 62.9%                        |
| HEALTH SERVICES                                                 | 2,806                             |                                 | 1,168                              | 4,650                               | (3,012)                      | 207.3%                       |
| PSYCHOLOGICAL SERVICES                                          | 62,257                            | 4                               | 83,821                             | 60                                  | (21,624)                     | 134.7%                       |
| AUDIOLOGICAL SERVICES                                           |                                   | 200                             | 724                                |                                     | (724)                        |                              |
| TRANSPORTATION MANAGEMENT                                       | 5,947                             | 326                             | 3,372                              |                                     | 2,575                        | 56.7%                        |
| VEHICLE OPERATIONS                                              | 337,529                           | 32,408                          | 400,608                            | 129,635                             | (192,714)                    | 157.1%                       |
| VEHICLE OPERATIONS-SPECIAL ED                                   | 106,381                           | 11,484                          | 142,749                            | 45,936                              | (82,304)                     | 177.4%                       |
| VEHICLE MAINTENANCE                                             | 28,471                            | 865                             | 3,932                              |                                     | 24,539                       | 13.8%                        |
| SCHOOL DIVISION SERVICES                                        | 1,370                             | 53                              | 79                                 |                                     | 1,291                        | 5.8%                         |
| FACILITIES AND MAINTENANCE SERVICES                             | 943,645                           | 77,982                          | 768,575                            | 48,367                              | 126,703                      | 86.6%                        |
| CUSTODIAL SERVICES                                              | 14,379                            | 63                              | 568                                | 3,816                               | 9,995                        | 30.5%                        |
| VEHICLE SERVICES                                                | 92,869                            | 10,974                          | 106,856                            | 43,897                              | (57,884)                     | 162.3%                       |
| SECURITY AND EMERGENCY MANAGEMENT                               | 374,388                           | 6                               | 268,752                            | 33,633                              | 72,003                       | 80.8%                        |
| DISTRIBUTION SERVICES                                           | 54,318                            | 69                              | 46,392                             | 3,816                               | 4,110                        | 92.4%                        |
| TELECOMMUNICATIONS                                              | 10,008                            |                                 |                                    |                                     | 10,008                       |                              |
| TECHNOLOGY MAINTENANCE                                          | 17,935,480                        | 907,016                         | 12,992,459                         | 1,045,254                           | 3,897,767                    | 78.3%                        |
| <b>TOTAL TECHNOLOGY</b>                                         | <b>47,682,632</b>                 | <b>2,412,250</b>                | <b>29,967,074</b>                  | <b>1,865,059</b>                    | <b>15,850,499</b>            | <b>66.8%</b>                 |
| <b>TOTAL SCHOOL OPERATING FUND<br/>(EXCLUDING DEBT SERVICE)</b> | <b>1,012,195,933</b>              | <b>94,077,348</b>               | <b>602,327,740</b>                 | <b>9,936,260</b>                    | <b>399,931,933</b>           | <b>60.5%</b>                 |
| <b>DEBT SERVICE CATEGORY:</b>                                   | <b>50,071,611</b>                 | <b>3,838,698</b>                | <b>33,140,989</b>                  |                                     | <b>16,930,622</b>            | <b>66.2%</b>                 |

Virginia Beach City Public Schools  
Interim Financial Statements  
**School Operating Fund Summary**  
For the period July 1, 2025 through February 28, 2026

B1

**Revenues :**

|                                | Budget               | % of<br>Total | Actual      | Unrealized    | Percent<br>Realized |
|--------------------------------|----------------------|---------------|-------------|---------------|---------------------|
| Source:                        |                      |               |             |               |                     |
| Commonwealth of Virginia       | 401,073,914          | 37.96%        | 253,753,105 | (147,320,809) | 63.27%              |
| State Share Sales Tax          | 94,290,730           | 8.92%         | 57,890,149  | (36,400,581)  | 61.40%              |
| Federal Government             | 14,744,107           | 1.40%         | 14,457,335  | (286,772)     | 98.06%              |
| City of Virginia Beach         | 542,761,066          | 51.37%        | 362,085,890 | (180,675,176) | 66.71%              |
| Other Sources                  | 3,722,000            | 0.35%         | 2,963,115   | (758,885)     | 79.61%              |
| <b>Total Revenues</b>          | 1,056,591,817        | 100.00%       | 691,149,594 | (365,442,223) | 65.41%              |
| Prior Year Local Contribution* | 5,675,727            |               |             |               |                     |
|                                | <u>1,062,267,544</u> |               |             |               |                     |

**Expenditures/Encumbrances:**

|                                          | Budget               | % of<br>Total | Actual      | Unencumbered | Percent<br>Obligated |
|------------------------------------------|----------------------|---------------|-------------|--------------|----------------------|
| Category:                                |                      |               |             |              |                      |
| Instruction                              | 740,734,812          | 69.73%        | 442,133,353 | 298,601,459  | 59.69%               |
| Administration, Attendance<br>and Health | 47,196,360           | 4.44%         | 27,485,758  | 19,710,602   | 58.24%               |
| Pupil Transportation                     | 54,786,883           | 5.16%         | 33,766,904  | 21,019,979   | 61.63%               |
| Operations and Maintenance               | 121,795,246          | 11.47%        | 77,045,852  | 44,749,394   | 63.26%               |
| Technology                               | 47,682,632           | 4.49%         | 31,832,133  | 15,850,499   | 66.76%               |
| Debt Service                             | 50,071,611           | 4.71%         | 33,140,989  | 16,930,622   | 66.19%               |
| <b>Total Expenditures/Encumbrances</b>   | <u>1,062,267,544</u> | 100.00%       | 645,404,989 | 416,862,555  | 60.76%               |

\* Fiscal Year 2024-2025 encumbrances brought forward into the current year.

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL OPERATING FUND  
BALANCE SHEET  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

B 2

ASSETS:

LIABILITIES:

|                           |                    |                                   |                    |
|---------------------------|--------------------|-----------------------------------|--------------------|
| CASH                      | 1,722,398          | CHECKS PAYABLE                    | 330,490            |
| DUE FROM GENERAL FUND     | 104,037,650        | WIRES PAYABLE                     | 3,838,697          |
| DUE FROM THE COMMONWEALTH | 1,563,863          | ACH PAYABLE                       | 294,518            |
| PREPAID ITEM              | 708,748            | ACCOUNTS PAYABLE-SCHOOLS          | 280,417            |
|                           |                    | SALARIES PAYABLE-OPTIONS          | 38,047,136         |
|                           |                    | FICA PAYABLE-OPTIONS              | 2,895,057          |
|                           |                    | TOTAL LIABILITIES                 | <u>45,686,315</u>  |
|                           |                    |                                   |                    |
|                           |                    | FUND BALANCE                      | 989,752            |
|                           |                    | ESTIMATED REVENUE                 | (1,056,591,817)    |
|                           |                    | APPROPRIATIONS                    | 1,062,267,544      |
|                           |                    | ENCUMBRANCES                      | 9,936,260          |
|                           |                    | RESERVE FOR ENCUMBRANCES          | (9,936,260)        |
|                           |                    | EXPENDITURES                      | (635,468,729)      |
|                           |                    | REVENUES                          | 691,149,594        |
|                           |                    | TOTAL FUND EQUITY                 | <u>62,346,344</u>  |
| TOTAL ASSETS              | <u>108,032,659</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>108,032,659</u> |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

B 3

|                                           | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|-------------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| COMMONWEALTH VRS RETIREMENT               | 26,820,238           | 2,184,633           | 17,779,385             | (9,040,853)            | 66.3%               |
| SOCIAL SECURITY                           | 12,494,127           | 1,017,705           | 8,282,473              | (4,211,654)            | 66.3%               |
| GROUP LIFE                                | 769,433              | 62,674              | 510,064                | (259,369)              | 66.3%               |
| BASIC SCHOOL AID                          | 238,481,841          | 19,331,302          | 157,903,525            | (80,578,316)           | 66.2%               |
| REMEDIAL SUMMER SCHOOL                    | 187,623              | 45,693              | 91,386                 | (96,237)               | 48.7%               |
| VOCATIONAL EDUCATION                      | 2,418,218            | 196,975             | 1,603,059              | (815,159)              | 66.3%               |
| GIFTED EDUCATION                          | 2,308,299            | 188,022             | 1,530,193              | (778,106)              | 66.3%               |
| SPECIAL EDUCATION                         | 25,851,200           | 2,115,464           | 17,097,944             | (8,753,256)            | 66.1%               |
| COMPENSATION SUPPLEMENT                   | 18,616,827           | 1,579,036           | 12,061,772             | (6,555,055)            | 64.8%               |
| SPECIAL EDUCATION HOMEBOUND               | 173,188              | 7,365               | 11,047                 | (162,141)              | 6.4%                |
| SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION | 14,934,022           | 2,492,553           | 4,985,107              | (9,948,915)            | 33.4%               |
| FOSTER CARE                               | 311,833              |                     |                        | (311,833)              |                     |
| SPECIAL ED-REGIONAL TUITION               | 5,258,693            |                     |                        | (5,258,693)            |                     |
| CAREER AND TECH ED-OCCUPATIONAL           | 360,126              |                     |                        | (360,126)              |                     |
| ENGLISH AS A SECOND LANGUAGE              | 4,684,602            | 295,601             | 2,933,503              | (1,751,099)            | 62.6%               |
| AT-RISK                                   | 27,096,366           | 2,292,720           | 17,544,571             | (9,551,795)            | 64.7%               |
| K-3 PRIMARY CLASS SIZE REDUCTION          | 6,144,256            | 988,530             | 1,977,061              | (4,167,195)            | 32.2%               |
| OTHER STATE FUNDS                         | 14,163,022           | 1,180,252           | 9,442,015              | (4,721,007)            | 66.7%               |
| TOTAL FROM COMMONWEALTH OF VIRGINIA       | <u>401,073,914</u>   | <u>33,978,525</u>   | <u>253,753,105</u>     | <u>(147,320,809)</u>   | 63.3%               |
| STATE SHARE SALES TAX                     | <u>94,290,730</u>    | <u>9,351,675</u>    | <u>57,890,149</u>      | <u>(36,400,581)</u>    | 61.4%               |
| TOTAL FROM STATE SHARE SALES TAX          | <u>94,290,730</u>    | <u>9,351,675</u>    | <u>57,890,149</u>      | <u>(36,400,581)</u>    | 61.4%               |
| IMPACT AID PUBLIC LAW 874                 | 7,489,766            |                     | 4,766,736              | (2,723,030)            | 63.6%               |
| IMPACT AID SPECIAL EDUCATION              | 837,638              | 479,830             | 479,830                | (357,808)              | 57.3%               |
| IMPACT AID DEPT OF DEFENSE                | 2,247,062            |                     | 3,046,342              | 799,280                | 135.6%              |
| DEPT. OF THE NAVY NJROTC                  | 225,481              | 108,393             | 175,585                | (49,896)               | 77.9%               |
| DEPT. OF DEFENSE SPECIAL EDUCATION        | 1,771,877            |                     | 1,920,622              | 148,745                | 108.4%              |
| MEDICAID REIMB-MEDICAL                    | 1,715,818            | 189,648             | 3,555,053              | 1,839,235              | 207.2%              |
| MEDICAID REIMB-TRANSPORTATION             | 212,358              |                     | 391,113                | 178,755                | 184.2%              |
| FEDERAL REIMBURSEMENT OF INTEREST         | 244,107              |                     | 122,054                | (122,053)              | 50.0%               |
| TOTAL FROM FEDERAL GOVERNMENT             | <u>14,744,107</u>    | <u>777,871</u>      | <u>14,457,335</u>      | <u>(286,772)</u>       | 98.1%               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

B 4

|                                           | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|-------------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION | 542,025,528          | 45,168,794          | 361,350,352            | (180,675,176)          | 66.7%               |
| CITY OF VIRGINIA BEACH-CONSOLIDATED BEN   | 735,538              |                     | 735,538                |                        | 100.0%              |
| TOTAL TRANSFERS                           | <u>542,761,066</u>   | <u>45,168,794</u>   | <u>362,085,890</u>     | <u>(180,675,176)</u>   | 66.7%               |
| RENT OF FACILITIES SCHOOLS                | 300,000              | 4,437               | 229,934                | (70,066)               | 76.6%               |
| REIMB FOIA                                |                      |                     | 735                    | 735                    |                     |
| SETTLEMENTS                               |                      |                     | 1,382                  | 1,382                  |                     |
| TUITION CHARGES                           |                      |                     | 53,644                 | 53,644                 |                     |
| SERVICE CHARGES                           | 40,000               |                     |                        | (40,000)               |                     |
| TUITION REGULAR DAY                       | 100,000              | 322                 | 6,088                  | (93,912)               | 6.1%                |
| TUITION GEN ADULT ED                      | 50,000               |                     |                        | (50,000)               |                     |
| MISC ADULT LEARNING CHARGES               | 1,000                |                     |                        | (1,000)                |                     |
| TUITION VOCATIONAL ADULT ED               | 8,000                |                     |                        | (8,000)                |                     |
| TUITION LPN PROGRAM                       | 12,000               |                     | 1,099                  | (10,901)               | 9.2%                |
| TUITION SUMMER SCHOOL                     | 500,000              | (250)               | 529,842                | 29,842                 | 106.0%              |
| TUITION DRIVERS ED                        | 150,000              | 12,731              | 90,942                 | (59,058)               | 60.6%               |
| COLLEGE NIGHT FEES                        | 10,000               |                     | 14,850                 | 4,850                  | 148.5%              |
| VENDING OPERATING RECEIPTS                |                      | 26                  | 307                    | 307                    |                     |
| DONATION                                  |                      |                     | 1,186                  | 1,186                  |                     |
| STOP ARM ENFORCEMENT                      | 1,200,000            | 131,084             | 581,079                | (618,921)              | 48.4%               |
| SALE OF SALVAGE MATERIALS                 | 75,000               | 3,275               | 24,648                 | (50,352)               | 32.9%               |
| SALE OF CAPITAL ASSETS AND VEHICLES       | 300,000              | 12,355              | 66,515                 | (233,485)              | 22.2%               |
| SALE OF SCHOOL BUSES                      | 100,000              | 7,475               | 139,573                | 39,573                 | 139.6%              |
| REIMB SYSTEM REPAIRS                      | 25,000               | 665                 | 2,720                  | (22,280)               | 10.9%               |
| LOST AND DAMAGED-TECHNOLOGY               |                      |                     | 112,742                | 112,742                |                     |
| DAMAGED-TECHNOLOGY                        | 150,000              | 353                 | 414,541                | 264,541                | 276.4%              |
| LOST AND DAMAGED-CALCULATORS              | 1,000                |                     | 4,673                  | 3,673                  | 467.3%              |
| LOST AND DAMAGED-HEART RATE MONITOR       |                      |                     | 98                     | 98                     |                     |
| MISCELLANEOUS REVENUE                     | 100,000              | 4,213               | 64,398                 | (35,602)               | 64.4%               |
| INDIRECT COST-GRANTS                      | 600,000              | 83,877              | 622,119                | 22,119                 | 103.7%              |
| TOTAL FROM OTHER SOURCES                  | <u>3,722,000</u>     | <u>260,563</u>      | <u>2,963,115</u>       | <u>(758,885)</u>       | 79.6%               |
| TOTAL SCHOOL OPERATING FUND               | <u>1,056,591,817</u> | <u>89,537,428</u>   | <u>691,149,594</u>     | <u>(365,442,223)</u>   | 65.4%               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL ATHLETICS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 2,499,160        | CHECKS PAYABLE                    | 4,304            |
|              |                  | ACH PAYABLE                       | <u>91,013</u>    |
|              |                  | TOTAL LIABILITIES                 | <u>95,317</u>    |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      |                  |
|              |                  | ESTIMATED REVENUE                 | (6,761,688)      |
|              |                  | APPROPRIATIONS                    | 6,784,623        |
|              |                  | ENCUMBRANCES                      | 6,678            |
|              |                  | RESERVE FOR ENCUMBRANCES          | (6,678)          |
|              |                  | EXPENDITURES                      | (4,627,832)      |
|              |                  | REVENUES                          | <u>7,008,740</u> |
|              |                  | TOTAL FUND EQUITY                 | <u>2,403,843</u> |
| TOTAL ASSETS | <u>2,499,160</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>2,499,160</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|--------------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                                |
| INTEREST ON BANK DEPOSITS      | 5,000                | 11,212              | 150,733                | 145,733                | 3014.7%             | 2976.1%                        |
| BASKETBALL                     | 156,000              | 45,061              | 121,875                | (34,125)               | 78.1%               | 86.9%                          |
| FIELD HOCKEY                   |                      |                     | 24,300                 | 24,300                 |                     |                                |
| FOOTBALL                       | 325,000              |                     | 333,335                | 8,335                  | 102.6%              | 95.4%                          |
| GYMNASTICS                     | 5,200                |                     |                        | (5,200)                |                     | 130.6%                         |
| LACROSSE                       | 52,000               |                     |                        | (52,000)               |                     |                                |
| SOCCER                         | 78,000               |                     |                        | (78,000)               |                     |                                |
| SWIM & DIVE                    |                      | 10,382              | 24,663                 | 24,663                 |                     |                                |
| TRACK INDOOR/OUTDOOR           |                      | 9,619               | 22,007                 | 22,007                 |                     |                                |
| VOLLEYBALL                     | 45,500               |                     | 46,709                 | 1,209                  | 102.7%              |                                |
| WRESTLING                      | 16,900               | 15,074              | 27,440                 | 10,540                 | 162.4%              | 117.5%                         |
| MIDDLE SCHOOL                  | 80,000               | 28,322              | 189,918                | 109,918                | 237.4%              | 114.2%                         |
| TRANSFER FROM SCHOOL OPERATING | 5,937,588            |                     | 5,937,588              |                        | 100.0%              | 100.0%                         |
| OTHER INCOME                   | 60,500               | 597                 | 130,172                | 69,672                 | 215.2%              | 215.3%                         |
| TOTAL REVENUES                 | <u>6,761,688</u>     | <u>120,267</u>      | <u>7,008,740</u>       | <u>247,052</u>         | 103.7%              | 102.3%                         |
| PYFB-ENCUMBRANCES              | <u>22,935</u>        |                     |                        |                        |                     |                                |
| TOTAL REVENUES AND PYFB        | <u>6,784,623</u>     |                     |                        |                        |                     |                                |

|                            | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 2025<br>PERCENT<br>OBLIGATED |
|----------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|---------------------------------|
| EXPENDITURES:              |                           |                         |                            |                             |                      |                      |                                 |
| PERSONNEL SERVICES         | 2,727,689                 | 264,862                 | 1,824,462                  |                             | 903,227              | 66.9%                | 64.3%                           |
| FICA BENEFITS              | 208,669                   | 20,529                  | 144,530                    |                             | 64,139               | 69.3%                | 65.1%                           |
| PURCHASED SERVICES         | 2,590,289                 | 183,770                 | 1,584,100                  |                             | 1,006,189            | 61.2%                | 58.4%                           |
| VA HIGH SCHOOL LEAGUE DUES | 51,250                    | 24                      | 21,463                     |                             | 29,787               | 41.9%                | 40.7%                           |
| ATHLETIC INSURANCE         | 220,000                   |                         | 183,119                    |                             | 36,881               | 83.2%                | 85.7%                           |
| OTHER CHARGES              |                           |                         | 3,346                      |                             | (3,346)              |                      |                                 |
| MATERIALS AND SUPPLIES     | 797,735                   | 81,549                  | 795,686                    | 6,678                       | (4,629)              | 100.6%               | 77.1%                           |
| CAPITAL OUTLAY             | 188,991                   |                         | 71,126                     |                             | 117,865              | 37.6%                | 48.5%                           |
| TOTAL                      | <u>6,784,623</u>          | <u>550,734</u>          | <u>4,627,832</u>           | <u>6,678</u>                | <u>2,150,113</u>     | 68.3%                | 63.8%                           |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL CAFETERIAS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

B 6

|                      |                  |                                   |                   |
|----------------------|------------------|-----------------------------------|-------------------|
| ASSETS:              |                  | LIABILITIES:                      |                   |
| CASH                 | 8,527,719        | CHECKS PAYABLE                    | 268,434           |
| CASH WITH CAFETERIAS | 13,577           | ACH PAYABLE                       | 391,332           |
| SUPPLIES INVENTORY   | 140,528          | SALARIES PAYABLE-OPTIONS          | 902,005           |
| FOOD INVENTORY       | 386,121          | FICA PAYABLE-OPTIONS              | 68,980            |
| FOOD-USDA INVENTORY  | 132,834          | RETAINAGE                         | 87,378            |
|                      |                  | UNEARNED REVENUE                  | 600,900           |
|                      |                  | TOTAL LIABILITIES                 | <u>2,319,029</u>  |
|                      |                  | FUND EQUITY:                      |                   |
|                      |                  | FUND BALANCE                      | 5,348,042         |
|                      |                  | ESTIMATED REVENUE                 | (45,305,890)      |
|                      |                  | APPROPRIATIONS                    | 52,693,839        |
|                      |                  | ENCUMBRANCES                      | 1,802,155         |
|                      |                  | RESERVE FOR ENCUMBRANCES          | (1,802,155)       |
|                      |                  | EXPENDITURES                      | (25,992,470)      |
|                      |                  | REVENUES                          | <u>20,138,229</u> |
|                      |                  | TOTAL FUND EQUITY                 | <u>6,881,750</u>  |
| TOTAL ASSETS         | <u>9,200,779</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>9,200,779</u>  |

|                                   | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 25<br>PERCENT<br>REALIZED |
|-----------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|------------------------------|
| REVENUES:                         |                      |                     |                        |                        |                     |                              |
| INTEREST ON BANK DEPOSITS         | 300,000              | 35,580              | 326,585                | 26,585                 | 108.9%              | 543.1%                       |
| SERVICE CHARGES                   | 13,050,890           | 770,094             | 5,463,425              | (7,587,465)            | 41.9%               | 38.6%                        |
| USDA REBATES FROM VENDORS         | 800,000              | 74,885              | 351,208                | (448,792)              | 43.9%               | 41.3%                        |
| MISCELLANEOUS REVENUE             |                      |                     | 490                    | 490                    |                     |                              |
| TOTAL LOCAL REVENUE               | <u>14,150,890</u>    | <u>880,559</u>      | <u>6,141,708</u>       | <u>(8,009,182)</u>     | 43.4%               | 42.6%                        |
| SCHOOL BREAKFAST INITIATIVE       | 55,000               | 5,846               | 32,623                 | (22,377)               | 59.3%               | 76.2%                        |
| SCHOOL LUNCH                      | 350,000              | 288,269             | 335,324                | (14,676)               | 95.8%               | 112.3%                       |
| SCHOOL BREAKFAST                  | 450,000              | 97,875              | 209,306                | (240,694)              | 46.5%               | 57.6%                        |
| TOTAL REVENUE FROM COMMONWEALTH   | <u>855,000</u>       | <u>391,990</u>      | <u>577,253</u>         | <u>(277,747)</u>       | 67.5%               | 84.2%                        |
| SCHOOL BREAKFAST PROGRAM          | 7,240,000            | 667,385             | 3,702,824              | (3,537,176)            | 51.1%               | 50.4%                        |
| NATIONAL SCHOOL LUNCH PROGRAM     | 19,910,000           | 1,653,536           | 9,093,511              | (10,816,489)           | 45.7%               | 45.7%                        |
| USDA COMMODITIES                  | 2,500,000            |                     |                        | (2,500,000)            |                     |                              |
| CHILD AND ADULT CARE FOOD PROGRAM | 450,000              | 66,021              | 362,377                | (87,623)               | 80.5%               | 61.2%                        |
| USDA SUMMER FEEDING PROGRAM       | 200,000              |                     | 260,556                | 60,556                 | 130.3%              | 119.1%                       |
| TOTAL REVENUE FROM FEDERAL GOV'T  | <u>30,300,000</u>    | <u>2,386,942</u>    | <u>13,419,268</u>      | <u>(16,880,732)</u>    | 44.3%               | 43.5%                        |
| TOTAL REVENUES                    | <u>45,305,890</u>    | <u>3,659,491</u>    | <u>20,138,229</u>      | <u>(25,167,661)</u>    | 44.4%               | 43.9%                        |
| PRIOR YEAR FUND BALANCE (PYFB)    | 4,848,547            |                     |                        |                        |                     |                              |
| PYFB-ENCUMBRANCES                 | <u>2,539,402</u>     |                     |                        |                        |                     |                              |
| TOTAL REVENUES AND PYFB           | <u>52,693,839</u>    |                     |                        |                        |                     |                              |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 25<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|-------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                               |
| PERSONNEL SERVICES     | 17,765,250                | 1,416,434               | 9,026,850                  |                             | 8,738,400            | 50.8%                | 49.6%                         |
| FRINGE BENEFITS        | 7,316,987                 | 591,197                 | 3,625,796                  |                             | 3,691,191            | 49.6%                | 46.8%                         |
| PURCHASED SERVICES     | 2,867,654                 | 29,680                  | 1,579,135                  | 1,377,792                   | (89,273)             | 103.1%               | 95.3%                         |
| OTHER CHARGES          | 70,394                    | 3,833                   | 28,134                     |                             | 42,260               | 40.0%                | 35.4%                         |
| MATERIALS AND SUPPLIES | 20,898,611                | 1,880,642               | 10,877,378                 | 27,162                      | 9,994,071            | 52.2%                | 46.6%                         |
| CAPITAL OUTLAY         | 3,774,943                 |                         | 855,177                    | 397,201                     | 2,522,565            | 33.2%                | 56.5%                         |
| TOTAL                  | <u>52,693,839</u>         | <u>3,921,786</u>        | <u>25,992,470</u>          | <u>1,802,155</u>            | <u>24,899,214</u>    | 52.7%                | 51.4%                         |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL TEXTBOOKS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|               |                   |                                   |                   |
|---------------|-------------------|-----------------------------------|-------------------|
| ASSETS:       |                   | LIABILITIES:                      |                   |
| CASH          | 11,382,522        | TOTAL LIABILITIES                 |                   |
| PREPAID ITEMS | 3,875             |                                   |                   |
|               |                   | FUND EQUITY:                      |                   |
|               |                   | FUND BALANCE                      | 6,937,523         |
|               |                   | ESTIMATED REVENUE                 | (5,949,494)       |
|               |                   | APPROPRIATIONS                    | 9,916,852         |
|               |                   | ENCUMBRANCES                      | 400               |
|               |                   | RESERVE FOR ENCUMBRANCES          | (400)             |
|               |                   | EXPENDITURES                      | (3,798,998)       |
|               |                   | REVENUES                          | 4,280,514         |
|               |                   | TOTAL FUND EQUITY                 | 11,386,397        |
| TOTAL ASSETS  | <u>11,386,397</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>11,386,397</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|-----------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                             |
| INTEREST ON BANK DEPOSITS      | 42,104               | 46,509              | 380,787                | 338,683                | 904.4%              | 669.5%                      |
| LOST AND DAMAGED               | 18,121               |                     | 10,122                 | (7,999)                | 55.9%               | 69.4%                       |
| TOTAL LOCAL REVENUE            | <u>60,225</u>        | <u>46,509</u>       | <u>390,909</u>         | <u>330,684</u>         | 649.1%              | 488.9%                      |
| DEPT OF EDUCATION              | 5,889,269            | 477,933             | 3,889,605              | (1,999,664)            | 66.0%               | 66.7%                       |
| TOTAL REVENUE-COMMONWEALTH     | <u>5,889,269</u>     | <u>477,933</u>      | <u>3,889,605</u>       | <u>(1,999,664)</u>     | 66.0%               | 66.7%                       |
| TOTAL REVENUES                 | 5,949,494            | <u>524,442</u>      | <u>4,280,514</u>       | <u>(1,668,980)</u>     | 71.9%               | 70.9%                       |
| PRIOR YEAR FUND BALANCE (PYFB) | 3,583,720            |                     |                        |                        |                     |                             |
| PYFB-ENCUMBRANCES              | <u>383,638</u>       |                     |                        |                        |                     |                             |
| TOTAL REVENUES AND PYFB        | <u>9,916,852</u>     |                     |                        |                        |                     |                             |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                              |
| PERSONNEL SERVICES     | 109,797                   |                         | 61,537                     |                             | 48,260               | 56.0%                | 69.8%                        |
| FRINGE BENEFITS        | 43,755                    |                         | 21,032                     |                             | 22,723               | 48.1%                | 62.8%                        |
| MATERIALS AND SUPPLIES | 9,763,300                 | 2,625                   | 3,716,429                  | 400                         | 6,046,471            | 38.1%                | 40.4%                        |
| TOTAL                  | <u>9,916,852</u>          | <u>2,625</u>            | <u>3,798,998</u>           | <u>400</u>                  | <u>6,117,454</u>     | 38.3%                | 40.8%                        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL RISK MANAGEMENT FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |            |                                   |             |
|--------------|------------|-----------------------------------|-------------|
| ASSETS:      |            | LIABILITIES:                      |             |
| CASH         | 22,802,390 | EST CLAIMS/JUDGMENTS PAYABLE      | 9,216,935   |
| PREPAID ITEM | 366,096    | TOTAL LIABILITIES                 | 9,216,935   |
|              |            | FUND EQUITY:                      |             |
|              |            | RETAINED EARNINGS                 | 12,211,943  |
|              |            | ENCUMBRANCES                      | 36,379      |
|              |            | RESERVE FOR ENCUMBRANCES          | (36,379)    |
|              |            | EXPENSES                          | (8,205,684) |
|              |            | REVENUES                          | 9,945,292   |
|              |            | TOTAL FUND EQUITY                 | 13,951,551  |
| TOTAL ASSETS | 23,168,486 | TOTAL LIABILITIES AND FUND EQUITY | 23,168,486  |

|                           |                     |                        |
|---------------------------|---------------------|------------------------|
| REVENUES:                 | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED |
| INTEREST ON BANK DEPOSITS | 95,840              | 894,456                |
| RISK MANAGEMENT CHARGES   |                     | 8,995,919              |
| INSURANCE PROCEEDS        | 11,769              | 44,201                 |
| MISCELLANEOUS REVENUE     |                     | 10,716                 |
| TOTAL REVENUES            | 107,609             | 9,945,292              |

|                             |                     |                        |                             |
|-----------------------------|---------------------|------------------------|-----------------------------|
| EXPENSES:                   | MONTH'S<br>EXPENSES | YR-TO-DATE<br>EXPENSES | OUTSTANDING<br>ENCUMBRANCES |
| PERSONNEL SERVICES          | 37,476              | 296,839                |                             |
| FRINGE BENEFITS             | 14,422              | 102,182                |                             |
| OTHER PURCHASED SERVICES    | 2,464               | 269,873                | 29,818                      |
| FIRE AND PROPERTY INSURANCE |                     | 3,688,253              |                             |
| MOTOR VEHICLE INSURANCE     |                     | 1,731,216              |                             |
| WORKER'S COMPENSATION       | 298,936             | 1,765,638              |                             |
| GENERAL LIABILITY INSURANCE |                     | 236,299                |                             |
| CAPITAL IMPROVEMENT         | 1,899               | 8,899                  | 5,355                       |
| MISCELLANEOUS               | 300                 | 57,219                 |                             |
| MATERIALS AND SUPPLIES      | 841                 | 49,266                 | 1,206                       |
| TOTAL                       | 356,338             | 8,205,684              | 36,379                      |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 6,406,267        | DEPOSITS PAYABLE                  | <u>65,000</u>    |
|              |                  | TOTAL LIABILITIES                 | <u>65,000</u>    |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      | 4,615,532        |
|              |                  | ESTIMATED REVENUE                 | (628,000)        |
|              |                  | APPROPRIATIONS                    | 2,953,127        |
|              |                  | ENCUMBRANCES                      | 1,533,669        |
|              |                  | RESERVE FOR ENCUMBRANCES          | (1,533,669)      |
|              |                  | EXPENDITURES                      | (1,403,954)      |
|              |                  | REVENUES                          | <u>804,562</u>   |
|              |                  | TOTAL FUND EQUITY                 | <u>6,341,267</u> |
| TOTAL ASSETS | <u>6,406,267</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>6,406,267</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|--------------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                                |
| INTEREST ON BANK DEPOSITS      | 26,000               | 27,158              | 251,985                | 225,985                | 969.2%              | 916.5%                         |
| RENT-WIRELESS COMMUNICATION    | 602,000              |                     |                        | (602,000)              |                     |                                |
| TOWER RENT-BAYSIDE HIGH        |                      |                     | 30,250                 | 30,250                 |                     |                                |
| TOWER RENT-COX HIGH            |                      | 3,500               | 185,325                | 185,325                |                     |                                |
| TOWER RENT-FIRST COLONIAL HIGH |                      |                     | 39,099                 | 39,099                 |                     |                                |
| TOWER RENT-LANDSTOWN HIGH      |                      | 44,534              | 90,739                 | 90,739                 |                     |                                |
| TOWER RENT-OCEAN LAKES HIGH    |                      |                     | 29,282                 | 29,282                 |                     |                                |
| TOWER RENT-TALLWOOD HIGH       |                      |                     | 57,453                 | 57,453                 |                     |                                |
| TOWER RENT-TECH CENTER         |                      | 6,757               | 108,643                | 108,643                |                     |                                |
| TOWER RENT-WOODSTOCK ELEM      |                      | 1,492               | 11,786                 | 11,786                 |                     |                                |
| TOTAL REVENUES                 | <u>628,000</u>       | <u>83,441</u>       | <u>804,562</u>         | <u>176,562</u>         | 128.1%              | 141.0%                         |
| PRIOR YEAR FUND BALANCE (PYFB) | <u>2,325,127</u>     |                     |                        |                        |                     |                                |
| TOTAL REVENUES AND PYFB        | <u>2,953,127</u>     |                     |                        |                        |                     |                                |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|---------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                                 |
| MATERIALS AND SUPPLIES | 1,000,000                 |                         |                            |                             | 1,000,000            |                      |                                 |
| CAPITAL OUTLAY         | <u>1,953,127</u>          | <u>264,284</u>          | <u>1,403,954</u>           | <u>1,533,669</u>            | <u>(984,496)</u>     | 150.4%               |                                 |
| TOTAL                  | <u>2,953,127</u>          | <u>264,284</u>          | <u>1,403,954</u>           | <u>1,533,669</u>            | <u>15,504</u>        | 99.5%                |                                 |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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**Revenues :**

|                                      | FY 2026<br>Estimated | Month's<br>Realized | Yr-To-Date<br>Realized | Unrealized<br>Revenues | Percent<br>Realized |
|--------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| Source:                              |                      |                     |                        |                        |                     |
| Commonwealth of Virginia             | 31,002,443           | 1,078,016           | 15,849,792             | (15,152,651)           | 51.1%               |
| Federal Government                   | 61,344,209           | 4,471,034           | 15,663,534             | (45,680,675)           | 25.5%               |
| Other Sources                        | 4,757,423            | 209,761             | 2,165,428              | (2,591,995)            | 45.5%               |
| Transfers from School Operating Fund | 11,869,396           |                     | 11,869,396             |                        | 100.0%              |
| <b>Total Revenues</b>                | <b>108,973,471</b>   | <b>5,758,811</b>    | <b>45,548,150</b>      | <b>(63,425,321)</b>    | <b>41.8%</b>        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|                                                | <u>FY 2026</u><br><u>APPROPRIATIONS</u> | <u>MONTH'S</u><br><u>EXPENDITURES</u> | <u>YR-TO-DATE</u><br><u>EXPENDITURES</u> | <u>OUTSTANDING</u><br><u>ENCUMBRANCES</u> | <u>REMAINING</u><br><u>BALANCE</u> | <u>PERCENT</u><br><u>OBLIGATED</u> |
|------------------------------------------------|-----------------------------------------|---------------------------------------|------------------------------------------|-------------------------------------------|------------------------------------|------------------------------------|
| 2 REVOLUTIONS                                  | 17,067                                  |                                       |                                          |                                           | 17,067                             |                                    |
| ACSE-APCS EXPANSION                            | 20,000                                  |                                       | 670                                      |                                           | 19,330                             | 3.4%                               |
| ADULT BASIC EDUCATION                          | 365,529                                 | 99,290                                | 251,301                                  |                                           | 114,228                            | 68.7%                              |
| ADVANCING COMPUTER SCIENCE EDUCATION           | 72,250                                  | 13,949                                | 14,848                                   |                                           | 57,402                             | 20.6%                              |
| ALGEBRA READINESS                              | 3,922,981                               | 70,821                                | 568,895                                  | 236,432                                   | 3,117,654                          | 20.5%                              |
| AP/IB/CE EXAM FEE REDUCTION PROGRAM            | 81,479                                  |                                       |                                          |                                           | 81,479                             |                                    |
| BAYPORT FOUNDATION                             | 138,606                                 | 581                                   | 138,606                                  |                                           |                                    | 100.0%                             |
| BLUEFORGE - TCEC WELDING LAB                   | 1,962,589                               | 94,263                                | 201,717                                  | 1,379,504                                 | 381,368                            | 80.6%                              |
| CAREER & TECH ED STATE EQUIP ALLOC             | 71,972                                  |                                       | 7,989                                    | 62,139                                    | 1,844                              | 97.4%                              |
| CAREER SWITCHER PROG MENTOR REIMB              | 12,720                                  |                                       |                                          |                                           | 12,720                             |                                    |
| CARL PERKINS                                   | 1,190,530                               | 37,602                                | 552,554                                  | 40,172                                    | 597,804                            | 49.8%                              |
| COPS SCHOOL VIOLENCE PREVENTION                | 33,659                                  |                                       | 33,659                                   |                                           |                                    | 100.0%                             |
| CORRECTIONS ED & OTHER INSTITUTIONALIZED       | 1,098                                   | 1,098                                 | 1,098                                    |                                           |                                    | 100.0%                             |
| CRITICAL NATIONAL SECURITY LANGUAGE INITIATIVE | 37,000                                  | 2,872                                 | 17,193                                   |                                           | 19,807                             | 46.5%                              |
| CTE SPECIAL STATE EQUIP ALLOC                  | 56,337                                  |                                       |                                          | 54,607                                    | 1,730                              | 96.9%                              |
| DODEA SPANISH IMMERSION                        | 237,597                                 | 22,879                                | 149,431                                  |                                           | 88,166                             | 62.9%                              |
| DODEA WLARP                                    | 3,343,534                               | 3,288                                 | 178,441                                  |                                           | 3,165,093                          | 5.3%                               |
| EARLY READING INTERVENTION                     | 7,273,773                               | 311,519                               | 1,829,427                                | 5                                         | 5,444,341                          | 25.2%                              |
| FLEXIBLE PER PUPIL FUNDING                     | 6,885,662                               | 676,663                               | 3,361,918                                | 388,125                                   | 3,135,619                          | 54.5%                              |
| GENERAL ADULT ED                               | 29,877                                  | 17,606                                | 20,644                                   |                                           | 9,233                              | 69.1%                              |
| HAMPTON ROADS WORKFORCE COUNCIL - ALC          | 128,000                                 | 6,192                                 | 39,049                                   |                                           | 88,951                             | 30.5%                              |
| HARBOR HOPE CENTER                             | 19,259                                  |                                       |                                          |                                           | 19,259                             |                                    |
| HVAC CSLFRF                                    | 1,121,472                               |                                       | 968,048                                  | 153,424                                   |                                    | 100.0%                             |
| INDUSTRY CERT EXAMINATIONS                     | 62,780                                  |                                       | 62,780                                   |                                           |                                    | 100.0%                             |
| INDUSTRY CERT EXAMINATIONS STEM-H              | 23,576                                  | 17,237                                | 23,576                                   |                                           |                                    | 100.0%                             |
| ISAEP                                          | 64,216                                  | 4,570                                 | 25,960                                   |                                           | 38,256                             | 40.4%                              |
| ITEACH SUPPLEMENT                              | 9,410                                   |                                       |                                          |                                           | 9,410                              |                                    |
| JAIL EDUCATION PROGRAM                         | 347,279                                 | 15,239                                | 116,263                                  | 1,571                                     | 229,445                            | 33.9%                              |
| JUUL LABS                                      | 1,496,430                               |                                       |                                          |                                           | 1,496,430                          |                                    |
| JUVENILE DETENTION HOME                        | 1,646,450                               | 153,260                               | 1,018,616                                | 17,113                                    | 610,721                            | 62.9%                              |
| MCKINNEY VENTO                                 | 123,894                                 | (77)                                  | 5,638                                    |                                           | 118,256                            | 4.6%                               |
| MIDDLE SCHOOL MARITIME EXPLORATION             | 23,000                                  |                                       |                                          |                                           | 23,000                             |                                    |
| MYCAA-ALC                                      | 2,298                                   |                                       |                                          |                                           | 2,298                              |                                    |
| MYCAA-LPN                                      | 1,000                                   |                                       |                                          |                                           | 1,000                              |                                    |
| NATIONAL BOARD CERTIFICATION INCENTIVE         | 337,500                                 |                                       | 337,500                                  |                                           |                                    | 100.0%                             |
| NEW TEACHER MENTOR                             | 27,918                                  |                                       |                                          |                                           | 27,918                             |                                    |
| NJROTC                                         | 109,744                                 |                                       |                                          |                                           | 109,744                            |                                    |
| NO KID HUNGRY                                  | 3,083                                   |                                       | 3,083                                    |                                           |                                    | 100.0%                             |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|                                       | <u>FY 2026</u>        | <u>MONTH'S</u>      | <u>YR-TO-DATE</u>   | <u>OUTSTANDING</u>  | <u>REMAINING</u>  | <u>PERCENT</u>   |
|---------------------------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|------------------|
|                                       | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> | <u>ENCUMBRANCES</u> | <u>BALANCE</u>    | <u>OBLIGATED</u> |
| NYLF GRIEF-SENSITIVE SCHOOLS          | 18,944                |                     |                     |                     | 18,944            |                  |
| POST 9-11 GI BILL                     | 3,650                 |                     |                     |                     | 3,650             |                  |
| PRE-APPRENTICESHIP                    | 111,000               | 55                  | 55                  |                     | 110,945           |                  |
| PRESCHOOL - IDEA SECTION 619          | 1,035,630             | 47,829              | 349,880             |                     | 685,750           | 33.8%            |
| PROJECT GRADUATION                    | 85,820                | 1,158               | 13,333              |                     | 72,487            | 15.5%            |
| RACE TO GED                           | 53,039                | 33,157              | 35,794              |                     | 17,245            | 67.5%            |
| RECOVERY HIGH SCHOOL                  | 623,390               | 29,196              | 217,430             | 1,210               | 404,750           | 35.1%            |
| RESERVE FOR CONTINGENCY               | 2,295,082             |                     |                     |                     | 2,295,082         |                  |
| SCHOOL SECURITY EQUIPMENT             | 148,500               |                     |                     | 148,468             | 32                | 99.9%            |
| SCHOOL SECURITY OFFICER PROGRAM       | 744,330               | 57,319              | 356,498             |                     | 387,832           | 47.9%            |
| SCHOOL-BASED HEALTH WORKFORCE         | 255,000               |                     | 255,000             |                     |                   | 100.0%           |
| STEM FEN & GWC EVENT                  | 6,499                 |                     |                     |                     | 6,499             |                  |
| TECHNOLOGY INITIATIVE                 | 5,595,064             | 319,458             | 616,733             | 1,996,018           | 2,982,313         | 46.7%            |
| TITLE I PART A                        | 25,076,276            | 1,388,928           | 13,485,170          | 891,888             | 10,699,218        | 57.3%            |
| TITLE I PART D SUBPART 1              | 33,828                | 10,242              | 16,389              |                     | 17,439            | 48.4%            |
| TITLE I PART D SUBPART 2              | 392,330               | 13,436              | 94,044              |                     | 298,286           | 24.0%            |
| TITLE II PART A                       | 3,141,612             | 134,910             | 857,962             |                     | 2,283,650         | 27.3%            |
| Title III PART A IMMIGRANT & YOUTH    | 36,567                |                     | 20,108              |                     | 16,459            | 55.0%            |
| TITLE III PART A LANGUAGE ACQUISITION | 576,536               | 16,028              | 164,168             |                     | 412,368           | 28.5%            |
| TITLE IV PART A                       | 2,866,801             | 73,398              | 755,505             | 16,029              | 2,095,267         | 26.9%            |
| TITLE IV PELL                         | 65,130                |                     | 6,837               |                     | 58,293            | 10.5%            |
| TITLE VI-B IDEA SECTION 611           | 21,540,065            | 1,690,249           | 10,514,444          |                     | 11,025,621        | 48.8%            |
| UNITED WAY - SUMMER ENRICHMENT        | 181,563               |                     | 181,563             |                     |                   | 100.0%           |
| VA OPIOID ABATEMENT COOPERATIVE       | 192,510               |                     |                     |                     | 192,510           |                  |
| VA OPIOID ABATEMENT INDIVIDUAL        | 140,000               |                     | 45,000              |                     | 95,000            | 32.1%            |
| VA PRESCHOOL INITIATIVE               | 12,432,837            | 810,653             | 4,891,031           |                     | 7,541,806         | 39.3%            |
| VFHY FENTANYL ACTIVATION              | 751                   |                     | 751                 |                     |                   | 100.0%           |
| VIRGINIA TIERED SYSTEMS OF SUPPORT    | 4,595                 |                     | 500                 |                     | 4,095             | 10.9%            |
| WORKPLACE READINESS                   | 14,553                |                     | 14,553              |                     |                   | 100.0%           |
| TOTAL SCHOOL GRANTS FUND              | <u>108,973,471</u>    | <u>6,174,868</u>    | <u>42,821,652</u>   | <u>5,386,705</u>    | <u>60,765,114</u> | <u>44.2%</u>     |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL BOARD/CITY HEALTH INSURANCE FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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**SCHOOLS HEALTH INSURANCE FUND:**

|              |            |                                   |              |
|--------------|------------|-----------------------------------|--------------|
| ASSETS:      |            | LIABILITIES:                      |              |
| CASH         | 24,449,185 | CHECKS PAYABLE                    | 79,410       |
|              |            | ACCOUNTS PAYABLE-HSA              | 150          |
|              |            | UNEARNED REVENUE                  | 3,670,650    |
|              |            | EST CLAIMS-JUDGMENTS PAYABLE      | 5,538,000    |
|              |            | TOTAL LIABILITIES                 | 9,288,210    |
|              |            | FUND EQUITY:                      |              |
|              |            | RETAINED EARNINGS                 | 16,855,044   |
|              |            | EXPENSES                          | (75,733,288) |
|              |            | REVENUES                          | 74,039,219   |
|              |            | TOTAL FUND EQUITY                 | 15,160,975   |
| TOTAL ASSETS | 24,449,185 | TOTAL LIABILITIES AND FUND EQUITY | 24,449,185   |

|                                          |                     |                          |                             |
|------------------------------------------|---------------------|--------------------------|-----------------------------|
|                                          | MONTH'S<br>REALIZED | YEAR-TO-DATE<br>REALIZED |                             |
| REVENUES:                                |                     |                          |                             |
| INTEREST ON BANK DEPOSITS                | 87,444              | 721,333                  |                             |
| EMPLOYEE PREMIUMS-SCHOOLS                | 1,483,820           | 7,758,190                |                             |
| EMPLOYER PREMIUMS-SCHOOLS                | 8,596,374           | 65,556,905               |                             |
| COBRA ADMINISTRATIVE FEE-SCHOOLS         | 354                 | 2,791                    |                             |
|                                          | 10,167,992          | 74,039,219               |                             |
|                                          | MONTH'S<br>REALIZED | YEAR-TO-DATE<br>REALIZED | OUTSTANDING<br>ENCUMBRANCES |
| EXPENSES:                                |                     |                          |                             |
| SALARIES AND BENEFITS                    | 198,211             | 1,758,815                |                             |
| HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS | 4,810,973           | 73,974,473               |                             |
|                                          | 5,009,184           | 75,733,288               |                             |

**CITY HEALTH INSURANCE FUND:**

|              |            |                                   |              |
|--------------|------------|-----------------------------------|--------------|
| ASSETS:      |            | LIABILITIES:                      |              |
| CASH         | 24,394,043 | ACCOUNTS PAYABLE                  | 256          |
|              |            | ACCOUNTS PAYABLE-HAS              | (4,251)      |
|              |            | EST CLAIMS-JUDGMENTS PAYABLE      | 2,918,000    |
|              |            | TOTAL LIABILITIES                 | 2,914,005    |
|              |            | FUND EQUITY:                      |              |
|              |            | RETAINED EARNINGS                 | 26,748,708   |
|              |            | EXPENSES                          | (52,831,937) |
|              |            | REVENUES                          | 47,563,267   |
|              |            | TOTAL FUND EQUITY                 | 21,480,038   |
| TOTAL ASSETS | 24,394,043 | TOTAL LIABILITIES AND FUND EQUITY | 24,394,043   |

|                                       |                     |                          |                             |
|---------------------------------------|---------------------|--------------------------|-----------------------------|
|                                       | MONTH'S<br>REALIZED | YEAR-TO-DATE<br>REALIZED |                             |
| REVENUES:                             |                     |                          |                             |
| INTEREST ON BANK DEPOSITS             | 100,327             | 990,210                  |                             |
| EMPLOYEE PREMIUMS-CITY                | 1,084,633           | 8,481,122                |                             |
| EMPLOYER PREMIUMS-CITY                | 2,871,305           | 38,089,795               |                             |
| COBRA ADMINISTRATIVE FEE-CITY         | 255                 | 2,140                    |                             |
| TOTAL REVENUES                        | 4,056,520           | 47,563,267               |                             |
|                                       | MONTH'S<br>EXPENSES | YEAR-TO-DATE<br>EXPENSES | OUTSTANDING<br>ENCUMBRANCES |
| EXPENSES:                             |                     |                          |                             |
| SALARIES AND BENEFITS                 | 100,537             | 1,548,457                |                             |
| HEALTH CLAIMS AND OTHER EXPENSES-CITY | 3,596,652           | 51,283,480               |                             |
| TOTAL EXPENSES                        | 3,697,189           | 52,831,937               |                             |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL VENDING OPERATIONS FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |         |                                   |           |
|--------------|---------|-----------------------------------|-----------|
| ASSETS:      |         | LIABILITIES:                      |           |
| CASH         | 498,660 | TOTAL LIABILITIES                 |           |
|              |         |                                   |           |
|              |         | FUND EQUITY:                      |           |
|              |         | FUND BALANCE                      | 400,012   |
|              |         | ESTIMATED REVENUE                 | (150,000) |
|              |         | APPROPRIATIONS                    | 150,000   |
|              |         | ENCUMBRANCES                      |           |
|              |         | RESERVE FOR ENCUMBRANCES          |           |
|              |         | EXPENDITURES                      | 42        |
|              |         | REVENUES                          | 98,606    |
|              |         | TOTAL FUND EQUITY                 | 498,660   |
| TOTAL ASSETS | 498,660 | TOTAL LIABILITIES AND FUND EQUITY | 498,660   |

|                             | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | 2025<br>PERCENT<br>REALIZED |
|-----------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|-----------------------------|
| REVENUES:                   |                      |                     |                        |                        |                     |                             |
| INTEREST ON BANK DEPOSITS   |                      | 6,817               | 48,748                 | 48,748                 |                     |                             |
| VENDING OPERATIONS RECEIPTS | 150,000              |                     | 49,858                 | (100,142)              | 33.2%               | 81.9%                       |
| TOTAL REVENUES              | 150,000              | 6,817               | 98,606                 | (51,394)               | 65.7%               | 103.0%                      |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                              |
| SCHOOL ALLOCATIONS     | 149,200                   |                         |                            |                             | 149,200              | %                    | %                            |
| PURCHASED SERVICES     | 800                       |                         |                            |                             | 800                  |                      |                              |
| MATERIALS AND SUPPLIES |                           | (42)                    | (42)                       |                             | 42                   |                      |                              |
| TOTAL                  | 150,000                   |                         | (42)                       |                             | 150,042              |                      | 95.0%                        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 5,031,214        | TOTAL LIABILITIES                 |                  |
|              |                  |                                   |                  |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      | 2,896,332        |
|              |                  | ESTIMATED REVENUE                 |                  |
|              |                  | APPROPRIATIONS                    | 1,122,591        |
|              |                  | ENCUMBRANCES                      | 24,630           |
|              |                  | RESERVE FOR ENCUMBRANCES          | (24,630)         |
|              |                  | EXPENDITURES                      | (166,340)        |
|              |                  | REVENUES                          | 1,178,631        |
|              |                  | TOTAL FUND EQUITY                 | 5,031,214        |
| TOTAL ASSETS | <u>5,031,214</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>5,031,214</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |
| INTEREST ON BANK DEPOSITS      |                      | 139,502             | 1,178,631              | 1,178,631              | %                   |
| TOTAL REVENUES                 |                      | <u>139,502</u>      | <u>1,178,631</u>       | <u>1,178,631</u>       |                     |
| PRIOR YEAR FUND BALANCE (PYFB) | 1,000,000            |                     |                        |                        |                     |
| PYFB-ENCUMBRANCES              | 122,591              |                     |                        |                        |                     |
| TOTAL REVENUES AND PYFB        | <u>1,122,591</u>     |                     |                        |                        |                     |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |
| PURCHASED SERVICES     | 797                       |                         | 28,810                     | 886                         | (28,899)             | 3726.0%              |
| MATERIALS AND SUPPLIES | 1,004,991                 | 22,161                  | 36,274                     | 9,418                       | 959,299              | 4.5%                 |
| CAPITAL OUTLAY         | 116,803                   | 11,712                  | 101,256                    | 14,326                      | 1,221                | 99.0%                |
|                        | <u>1,122,591</u>          | <u>33,873</u>           | <u>166,340</u>             | <u>24,630</u>               | <u>931,621</u>       | 17.0%                |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL EQUIPMENT REPLACEMENT FUND  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |         |                                   |           |
|--------------|---------|-----------------------------------|-----------|
| ASSETS:      |         | LIABILITIES:                      |           |
| CASH         | 230,618 | CHECKS PAYABLE                    | 11,259    |
|              |         | TOTAL LIABILITIES                 | 11,259    |
|              |         | FUND EQUITY:                      |           |
|              |         | FUND BALANCE                      | (201,393) |
|              |         | ESTIMATED REVENUE                 |           |
|              |         | APPROPRIATIONS                    | 494,978   |
|              |         | ENCUMBRANCES                      | 63,888    |
|              |         | RESERVE FOR ENCUMBRANCES          | (63,888)  |
|              |         | EXPENDITURES                      | (84,522)  |
|              |         | REVENUES                          | 10,296    |
|              |         | TOTAL FUND EQUITY                 | 219,359   |
| TOTAL ASSETS | 230,618 | TOTAL LIABILITIES AND FUND EQUITY | 230,618   |

|                                |                      |                     |                        |                        |                     |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| REVENUES:                      | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
| INTEREST ON BANK DEPOSITS      |                      | 993                 | 10,296                 | 10,296                 | %                   |
| TOTAL REVENUES                 |                      | 993                 | 10,296                 | 10,296                 |                     |
| PRIOR YEAR FUND BALANCE (PYFB) | 400,000              |                     |                        |                        |                     |
| PYFB-ENCUMBRANCES              | 94,978               |                     |                        |                        |                     |
| TOTAL REVENUES AND PYFB        | 494,978              |                     |                        |                        |                     |

|                        |                           |                         |                            |                             |                      |                      |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXPENDITURES:          | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
| PURCHASED SERVICES     | 41,508                    | 7,765                   | 16,663                     | 19,975                      | 4,870                | 88.3%                |
| MATERIALS AND SUPPLIES | 443,210                   | 7,350                   | 56,600                     | 9,800                       | 376,810              | 15.0%                |
| CAPITAL OUTLAY         | 10,260                    | 11,259                  | 11,259                     | 34,113                      | (35,112)             | 442.2%               |
| TOTAL                  | 494,978                   | 26,374                  | 84,522                     | 63,888                      | 346,568              | 30.0%                |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
CAPITAL PROJECTS  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|                                                         | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YEAR-TO-DATE<br>EXPENDITURES | PROJECT-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
|---------------------------------------------------------|---------------------------|-------------------------|------------------------------|---------------------------------|-----------------------------|----------------------|----------------------|
| 601001-RENOV-REPLACEMT-ENERGY MGMT II                   | 19,325,000                | 122,601                 | 616,607                      | 13,866,217                      | 716,003                     | 4,742,780            | 75.46%               |
| 601002-TENNIS COURT RENOVATIONS II                      | 2,410,000                 | (126,604)               | 507,112                      | 1,991,379                       |                             | 418,621              | 82.63%               |
| 601005-JOHN B DEY ES MODERNIZATION                      | 27,970,076                |                         |                              | 27,734,645                      |                             | 235,431              | 99.16%               |
| 601006-THOROUGHGOOD ES REPLACEMENT                      | 32,470,000                |                         |                              | 32,467,457                      |                             | 2,543                | 99.99%               |
| 601007-PRINCESS ANNE MS REPLACEMENT                     | 76,938,759                |                         |                              | 76,915,409                      |                             | 23,350               | 99.97%               |
| 601013-RENOV & REPLACE-REROOFING PHASE II               | 35,025,639                |                         |                              | 35,025,361                      |                             | 278                  | 99.99%               |
| 601015-PRINCESS ANNE HS REPLACEMENT                     | 220,935,225               |                         |                              | 6,784,594                       |                             | 214,150,631          | 3.07%                |
| 601016-ENERGY PERFORMANCE CONTRACTS PHASE II            | 40,000,000                | 51,389                  | 2,125,440                    | 37,248,673                      | 2,513,153                   | 238,174              | 99.40%               |
| 601017-RENOV & REPLACE-GROUND PH III                    | 24,337,887                | 58,393                  | 694,182                      | 20,531,601                      | 1,839,305                   | 1,966,981            | 91.92%               |
| 601018-RENOV & REPLACE-HVAC PH III                      | 120,812,146               | 648,925                 | 18,966,831                   | 75,214,554                      | 22,051,007                  | 23,546,585           | 80.51%               |
| 601019-RENOV & REPLACE-REROOFING PH III                 | 54,084,260                | 570,914                 | 5,963,525                    | 36,143,937                      | 10,683,860                  | 7,256,463            | 86.58%               |
| 601020-RENOV & REPLACE - VARIOUS PH III                 | 37,425,854                | 205,839                 | 2,678,475                    | 26,422,326                      | 3,091,716                   | 7,911,812            | 78.86%               |
| 601021-PLAZA ANNEX-LASKIN ROAD ADDITION                 | 13,720,000                |                         | (100,000)                    | 13,605,980                      | 9,435                       | 104,585              | 99.24%               |
| 601022-ELEMENTARY PLAYGROUND EQUIPMENT REP              | 3,344,737                 |                         | 18,248                       | 2,529,374                       | 451,652                     | 363,711              | 89.13%               |
| 601025-SCHOOL HR-PAYROLL                                | 9,196,000                 |                         |                              | 8,867,573                       |                             | 328,427              | 96.43%               |
| 601026-LYNNHAVEN MIDDLE SCHOOL EXPANSION                | 14,250,000                |                         |                              | 13,870,019                      | 44,489                      | 335,492              | 97.65%               |
| 601027-RENOV & REPLACE-SAFE SCHOOLS IMPROVEMENTS        | 1,210,000                 |                         | 106,231                      | 1,103,169                       | 45,731                      | 61,100               | 94.95%               |
| 601028-B F WILLIAMS ES-BAYSIDE 6TH REPLACEMENT          | 27,650,085                |                         | 1,084,594                    | 3,618,258                       | 700,016                     | 23,331,811           | 15.62%               |
| 601029-BAYSIDE HIGH SCHOOL REPLACEMENT                  | 5,936,507                 |                         |                              | 5,509,840                       |                             | 426,667              | 92.81%               |
| 601030-REPLACEMENT PAYROLL SYSTEM                       | 18,017,509                | 784                     | 100,784                      | 100,784                         | 500,000                     | 17,416,725           | 3.33%                |
| 601031-SCHOOL BUS & FLEET REPLACEMENT                   | 7,713,000                 |                         | 67,561                       | 7,507,002                       | 35,302                      | 170,696              | 97.79%               |
| 601032-PHONE SYSTEM REPLACEMENT                         | 7,266,223                 |                         |                              | 7,265,684                       |                             | 539                  | 99.99%               |
| 601033-COMPREHENSIVE LONG RANGE FACILITIES MASTER PLANN | 200,000                   |                         |                              |                                 |                             | 200,000              |                      |
| 601999-PAYROLL ALLOCATION                               |                           | 151,291                 | 356,262                      | 356,262                         |                             | (356,262)            |                      |
| TOTAL CAPITAL PROJECTS                                  | 800,238,907               | 1,683,532               | 33,185,852                   | 454,680,098                     | 42,681,669                  | 302,877,140          | 62.15%               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
GREEN RUN COLLEGIATE CHARTER SCHOOL  
JULY 1, 2025 THROUGH FEBRUARY 28, 2026

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|              |           |                                   |             |
|--------------|-----------|-----------------------------------|-------------|
| ASSETS:      |           | LIABILITIES:                      |             |
| CASH         | 2,388,801 | ACH PAYABLE                       | 231         |
|              |           | SALARIES PAYABLE-OPTIONS          | 200,496     |
|              |           | FICA PAYABLE-OPTIONS              | 15,338      |
|              |           | TOTAL LIABILITIES                 | 216,065     |
|              |           | FUND EQUITY:                      |             |
|              |           | FUND BALANCE                      | 3,076       |
|              |           | ESTIMATED REVENUE                 | (4,987,041) |
|              |           | APPROPRIATIONS                    | 4,987,041   |
|              |           | ENCUMBRANCES                      |             |
|              |           | RESERVE FOR ENCUMBRANCES          |             |
|              |           | EXPENDITURES                      | (2,817,381) |
|              |           | REVENUES                          | 4,987,041   |
|              |           | TOTAL FUND EQUITY                 | 2,172,736   |
| TOTAL ASSETS | 2,388,801 | TOTAL LIABILITIES AND FUND EQUITY | 2,388,801   |

|                            |           |          |            |            |          |         |
|----------------------------|-----------|----------|------------|------------|----------|---------|
|                            | FY 2026   | MONTH'S  | YR-TO-DATE | UNREALIZED | PERCENT  | 2025    |
| REVENUES:                  | ESTIMATED | REALIZED | REALIZED   | REVENUES   | REALIZED | PERCENT |
| TRANSFER FROM GENERAL FUND | 4,987,041 |          | 4,987,041  |            | 100.0%   | 100.0%  |
| TOTAL REVENUES             | 4,987,041 |          | 4,987,041  |            | 100.0%   | 100.0%  |

|                        |                |              |              |              |           |           |         |
|------------------------|----------------|--------------|--------------|--------------|-----------|-----------|---------|
|                        | FY 2026        | MONTH'S      | YR-TO-DATE   | OUTSTANDING  | REMAINING | PERCENT   | 2025    |
| EXPENDITURES:          | APPROPRIATIONS | EXPENDITURES | EXPENDITURES | ENCUMBRANCES | BALANCE   | OBLIGATED | PERCENT |
| PERSONNEL SERVICES     | 3,095,028      | 280,796      | 1,827,212    |              | 1,267,816 | 59.0%     | 58.1%   |
| FRINGE BENEFITS        | 1,112,630      | 100,121      | 636,675      |              | 475,955   | 57.2%     | 58.0%   |
| PURCHASED SERVICES     | 441,422        | 1,988        | 214,389      |              | 227,033   | 48.6%     | 35.8%   |
| OTHER CHARGES          | 81,574         | 1,554        | 28,125       |              | 53,449    | 34.5%     | 18.6%   |
| MATERIALS AND SUPPLIES | 256,387        | 16,750       | 110,980      |              | 145,407   | 43.3%     | 43.9%   |
| TOTAL                  | 4,987,041      | 401,209      | 2,817,381    |              | 2,169,660 | 56.5%     | 54.7%   |



**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
CHARTING THE COURSE

**INTERIM FINANCIAL STATEMENTS**  
**FISCAL YEAR 2025-2026**  
**MARCH 2026**

The financial statements include the following:

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

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 cost center 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 **\$90.8 million**. Of the amount realized for the month, **\$45.2 million** was realized from the City, **\$6.8 million** was received in state sales tax, and **\$34.0 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. A payment of **\$4,341,203** was received from the federal government for Impact Aid.

### **School Operating Fund Expenditures** (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **68.98%**. The percent of expenditures and encumbrances to the total actual expenditures and encumbrances for the same period in FY 2025 was **69.62%**, and FY 2024 was **71.75%**. Please note that **\$5,675,727** 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. This fund has realized **\$85,202** (includes **\$18,936** in basketball receipts and **\$48,238** in Middle School) this month or **104.9%** of the estimated revenue for the current fiscal year compared to **102.9%** of FY 25 actual. Expenditures totaled **\$621,464** for this month. This fund has incurred expenditures and encumbrances of **77.4%** of the current fiscal year budget compared to **72.4%** of the FY 25 actual. Please note that **\$22,935** 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 **\$3,689,501** (includes **\$641,689** from the School Breakfast and **\$1,650,826** from the National School Lunch Federal Programs, and **\$1,005,142** from service charges). Expenditures totaled **\$4,007,350** for this month. This fund has incurred expenditures and encumbrances of **60.4%** of the current fiscal year budget compared to **60.9%** of the FY 25 actual. Please note that **\$7,387,949** of the current year budget is funded by the prior year fund balance (**\$4,848,547**) and prior year fund balance for encumbrances (**\$2,539,402**).

**Textbooks Fund** (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **\$541,434** (includes **\$477,933** from the Department of Education) this month or **81.0%** of the estimated revenue for the current fiscal year compared to **80.0%** of the FY 25 actual. This fund has incurred expenditures and encumbrances of **37.5%** of the budget for the current fiscal year compared to **41.0%** of the FY 25 actual. Please note that **\$3,967,358** of the current year budget is funded by the prior year fund balance (**\$3,583,720**) and prior year fund balance for encumbrances (**\$383,638**).

**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 **\$132,449** in revenue (includes **\$123,713** in interest) this month. Expenses for this month totaled **\$189,969** (includes **\$102,781** in Worker's Compensation payments).

**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 **\$117,312** in revenue (includes **\$3,500** in tower rent-Cox High, **\$72,376** in tower rent-Ocean Lakes High, **\$6,757** in tower rent-Tech Center, and **\$1,492** in tower rent-Woodstock Elementary) this month or **146.8%** of the estimated revenue for the current fiscal year compared to **159.8%** of FY 25 actual. Expenditures totaled **\$703,331** for this month. This fund has incurred expenditures and encumbrances of **99.5%** of the budget for the current fiscal year. Please note that **\$2,325,127** of the current year budget is funded by the prior year fund balance.

**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 **\$6,254,718** in expenditures was incurred for various grants this month.

**Schools Health Insurance Fund** (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the School Board employees. Revenues for this month totaled **\$10,031,791** (including School Board (employer and employee) premium payments). Expenses for this month totaled **\$11,125,146**. This includes medical and prescription drug claim payments for School Board employees.

**Vending Operations Fund** (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. A total of **\$9,587** in revenue (interest) has been realized this month or **72.1%** of the estimated revenue for the current fiscal year compared to **107.8%** of FY 25 actual. Expenditures for the month totaled **\$143,317**. This fund has incurred expenditures and encumbrances of **95.5%** of the budget for the current fiscal year compared to **94.8%** of the FY 25 actual.

### **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 **\$174,648** in revenue (interest) this month. Expenditures totaled **\$1,043** for this month. This fund has incurred expenditures and encumbrances of **17.0%** of current fiscal year budget. Please note that **\$1,122,591** of the current year budget is funded by the prior year fund balance (**\$1,000,000**) and prior year fund balance for encumbrances (**\$122,591**).

### **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 **\$1,161** in revenue (interest) this month. Expenditures for the month totaled **\$23,443**. Please note that **\$494,978** of the current year budget is funded by the prior year fund balance (**\$400,000**) and prior year fund balance for encumbrances (**\$94,978**).

### **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 **\$3,567,771** in expenditures was incurred for various school capital projects this month. This includes **\$2,687,306** for Renovation and Replacement HVAC Phase III projects, **\$205,019** for Renovation and Replacement for various Phase III projects, **\$158,545** for Tri-Campus Additions, and **\$114,346** Renovation and Replacement Reroofing Phase III projects).

### **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 the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **\$4,987,041** in revenue for the current fiscal year (from School Operating Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **64.4%** of the current fiscal year budget compared to **62.9%** of FY 25.

**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000**  
**March 1, 2026 through March 31, 2026**

5

| Batch Entry Name | Description                                                                                                                                                                                  |      | Account From                                                                                  |    | Account To                                                                       | Transfer Amount |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------|-----------------|
| 26-03-01         | To replace old and damaged furniture.                                                                                                                                                        | FROM | Elementary Classroom<br>Instructional Supplies                                                | TO | Office of the Principal-Elementary<br>Office Supplies                            | \$ 200,000      |
| 26-03-02         | To cover the cost of a SIS TEA at Salem HS.                                                                                                                                                  | FROM | Office of the Principal-High<br>Part-time or Temporary Instructional<br>Social Security Taxes | TO | Remedial Ed Classroom<br>Temporary Employment Agreement<br>Social Security Taxes | \$ 2,531        |
| 26-03-02         | To cover the Virtual VA tuition for high school.                                                                                                                                             | FROM | Middle Classroom<br>Computer Software                                                         | TO | High Classroom<br>Computer Software                                              | \$ 70,000       |
| 26-03-04         | To cover the costs of 14 sets of iPads (28 total) for student assessments, enabling simultaneous testing and scoring; each set consists of one iPad for the student and one for the proctor. | FROM | Teaching & Learning<br>Instructional Supplies                                                 | TO | Psychological Services<br>Controlled Assets Computer Equipment                   | \$ 12,712       |
| 26-03-04         | To cover the cost to support online protocols needed to assess students.                                                                                                                     | FROM | Teaching & Learning<br>Instructional Supplies                                                 | TO | Psychological Services<br>Computer Software                                      | \$ 12,288       |
| 26-03-05         | To cover the cost of ZUM routing.                                                                                                                                                            | FROM | Vehicle Operations<br>Other Purchased Services                                                | TO | Vehicle Operations - Special Ed<br>Technology Supplies                           | \$ 28,305       |
| 26-03-05         | To cover the cost of ZUM routing.                                                                                                                                                            | FROM | Vehicle Operations<br>Other Purchased Services                                                | TO | Vehicle Services<br>Technology Supplies                                          | \$ 60,057       |
| 26-03-06         | To cover health insurance.                                                                                                                                                                   | FROM | Budget and Finance<br>Computer Software                                                       | TO | Teaching and Learning<br>Health Insurance                                        | \$ 245,000      |
| 26-03-07         | To cover teacher professional development at Renaissance Academy.                                                                                                                            | FROM | High Classroom<br>Teacher Substitutes                                                         | TO | Alternative Education<br>Travel/Professional Development Travel                  | \$ 2,088        |
| 26-03-08         | To cover the cost of a SIS TEA at Salem HS.                                                                                                                                                  | FROM | High Classroom<br>Teacher Substitutes                                                         | TO | Remedial Education<br>Temporary Employment Agreement<br>Social Security Taxes    | \$ 2,299        |
| 26-03-09         | To cover the purchase of parts to replace failing windows at Diamond Springs Elementary.                                                                                                     | FROM | Budget and Finance<br>Computer Software                                                       | TO | Facilities and Maintenance Services<br>Repair & Maintenance Supplies             | \$ 20,000       |
| 26-03-10         | To cover the purchase of parts to replace 3 transformers at Ocean Lakes High School.                                                                                                         | FROM | Budget and Finance<br>Computer Software                                                       | TO | Facilities and Maintenance Services<br>Repair & Maintenance Supplies             | \$ 40,000       |

**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**SUMMARY OF OPERATING BUDGET TRANSFERS NOT EXCEEDING \$250,000**  
**March 1, 2026 through March 31, 2026**

6

| Batch Entry Name | Description                                                                                                                                                                                                 |      | Account From                                                             |    | Account To                                                                                    | Transfer Amount |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------|-----------------|
| 26-03-11         | To cover the repair/replacement of gym speakers at Kempsville Elementary, the repair/replacement of the softball field speaker at Salem High School and to install external speakers at Bayside Elementary. | FROM | Budget and Finance<br>Computer Software                                  | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services (Equipment & Facility) | \$ 29,103       |
| 26-03-12         | To cover cost of non-instructional furniture at Bayside Middle School                                                                                                                                       | FROM | Middle Classroom<br>Teacher Substitute MS                                | TO | Office of the Principal-Middle<br>Office Supplies                                             | \$ 8,111        |
| 26-03-12         | To cover cost of AVID professional conference in Tampa, FL for middle school administrators in June                                                                                                         | FROM | Middle Classroom<br>Teacher Substitute MS                                | TO | Office of the Principal-Middle<br>Trave/Professional Development Travel                       | \$ 6,294        |
| 26-03-13         | To cover the replacement of the gym bleacher drive roller at Tallwood High School.                                                                                                                          | FROM | Office of Superintendent<br>Computer Software                            | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services (Equipment & Facility) | \$ 86,250       |
| 26-03-14         | To cover the replacement of 5 roll-up doors at Cox High School.                                                                                                                                             | FROM | Budget and Finance<br>Computer Software                                  | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services (Equipment & Facility) | \$ 60,000       |
| 26-03-15         | To cover the purchase of parts to replace 11 hallway electric heaters at King's Grant Elementary.                                                                                                           | FROM | Budget and Finance<br>Computer Software                                  | TO | Facilities and Maintenance Services<br>Repair & Maintenance Supplies                          | \$ 80,000       |
| 26-03-16         | To cover the purchase of parts to replace intercom equipment at Glenwood Elementary.                                                                                                                        | FROM | Instructional Technology Support<br>Controlled Assets Computer Equipment | TO | Facilities and Maintenance Services<br>Repair & Maintenance Supplies                          | \$ 90,000       |
| 26-03-17         | To cover the removal of an island and replace the carpet in the library at Great Neck Middle School.                                                                                                        | FROM | Budget and Finance<br>Computer Software                                  | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services (Equipment & Facility) | \$ 75,000       |
| 26-03-18         | To cover the replacement of the expansion control joint at Kempsville Elementary.                                                                                                                           | FROM | Budget and Finance<br>Computer Software                                  | TO | Facilities and Maintenance Services<br>Repair and Maintenance Services (Equipment & Facility) | \$ 14,000       |

**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**INTERIM FINANCIAL STATEMENTS**  
**SCHOOL OPERATING FUND**

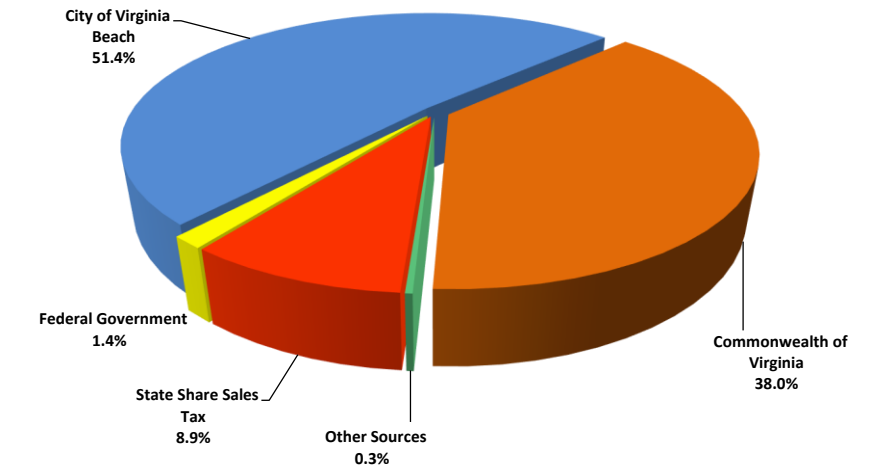
**REVENUES**

**MARCH 2026**

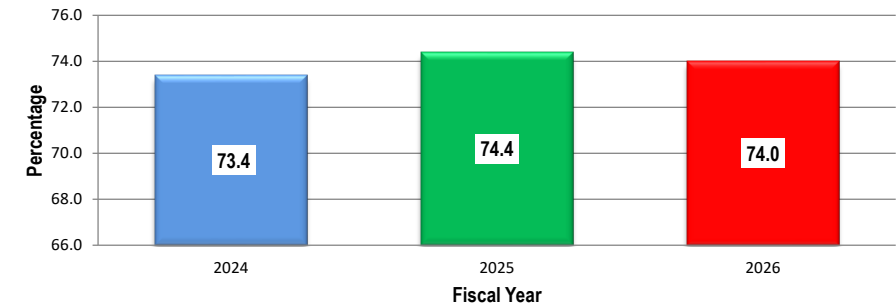
| <b>BY MAJOR SOURCE</b>                 | <b>FISCAL<br/>YEAR</b> | <b>(1)<br/>BUDGET</b> | <b>(2)<br/>ACTUAL<br/>THROUGH<br/>JUNE</b> | <b>(3)<br/>ACTUAL<br/>THROUGH<br/>MONTH</b> | <b>% OF<br/>(3) TO<br/>(1)</b> | <b>TREND *</b> |
|----------------------------------------|------------------------|-----------------------|--------------------------------------------|---------------------------------------------|--------------------------------|----------------|
| <b>COMMONWEALTH<br/>OF VIRGINIA</b>    | 2026                   | 401,073,914           | <-----                                     | 287,731,630                                 | 71.74%                         | A              |
|                                        | 2025                   | 383,220,849           | 387,937,735                                | 275,892,911                                 | 71.99%                         |                |
|                                        | 2024                   | 359,824,438           | 363,155,427                                | 259,544,017                                 | 72.13%                         |                |
| <b>STATE SALES TAX</b>                 | 2026                   | 94,290,730            | <-----                                     | 64,660,227                                  | 68.58%                         | A              |
|                                        | 2025                   | 88,878,833            | 91,643,485                                 | 61,632,019                                  | 69.34%                         |                |
|                                        | 2024                   | 95,578,220            | 90,678,103                                 | 60,105,091                                  | 62.89%                         |                |
| <b>FEDERAL GOVERNMENT</b>              | 2026                   | 14,744,107            | <-----                                     | 18,918,379                                  | 128.31%                        | F              |
|                                        | 2025                   | 14,744,107            | 17,501,446                                 | 11,786,107                                  | 79.94%                         |                |
|                                        | 2024                   | 13,500,000            | 22,171,589                                 | 15,518,352                                  | 114.95%                        |                |
| <b>CITY OF<br/>VIRGINIA BEACH</b>      | 2026                   | 542,761,066           | <-----                                     | 407,254,684                                 | 75.03%                         | A              |
|                                        | 2025                   | 524,298,845           | 524,298,845                                | 402,021,825                                 | 76.68%                         |                |
|                                        | 2024                   | 512,019,244           | 512,019,244                                | 383,462,779                                 | 74.89%                         |                |
| <b>OTHER SOURCES</b>                   | 2026                   | 3,722,000             | <-----                                     | 3,417,223                                   | 91.81%                         | A              |
|                                        | 2025                   | 3,722,000             | 4,136,945                                  | 3,592,010                                   | 96.51%                         |                |
|                                        | 2024                   | 3,232,803             | 5,851,100                                  | 4,023,339                                   | 124.45%                        |                |
| <b>SCHOOL OPERATING FUND<br/>TOTAL</b> | 2026                   | 1,056,591,817         | <-----                                     | 781,982,143                                 | 74.01%                         | A              |
|                                        | 2025                   | 1,014,864,634         | 1,025,518,456                              | 754,924,872                                 | 74.39%                         |                |
|                                        | 2024                   | 984,154,705           | 993,875,463                                | 722,653,578                                 | 73.43%                         |                |

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

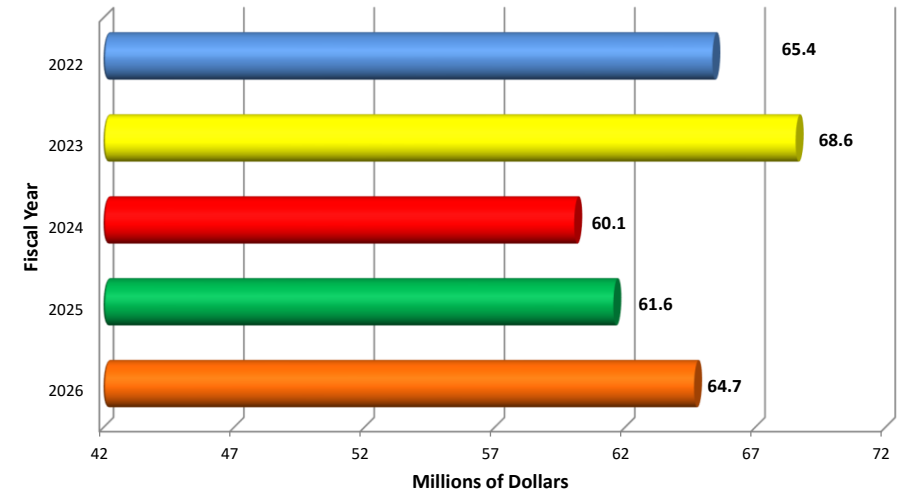
**Fiscal Year 2026 Revenue Budget by Major Source**



**School Operating Fund Revenue**  
**Percentage of Actual to Budget/Actual as of March 31, 2026**



**State Sales Tax Revenue through March 31, 2026**



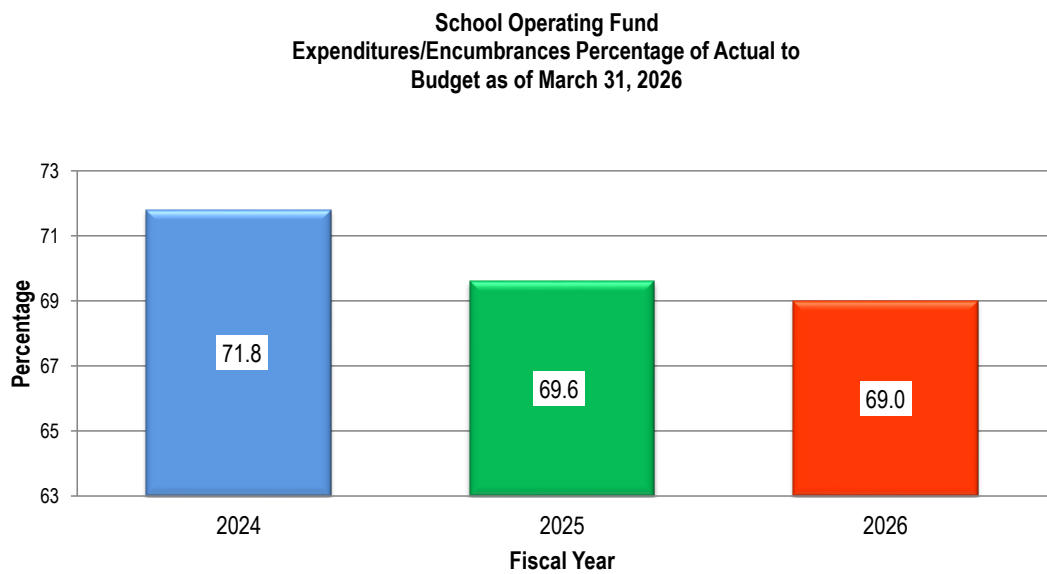
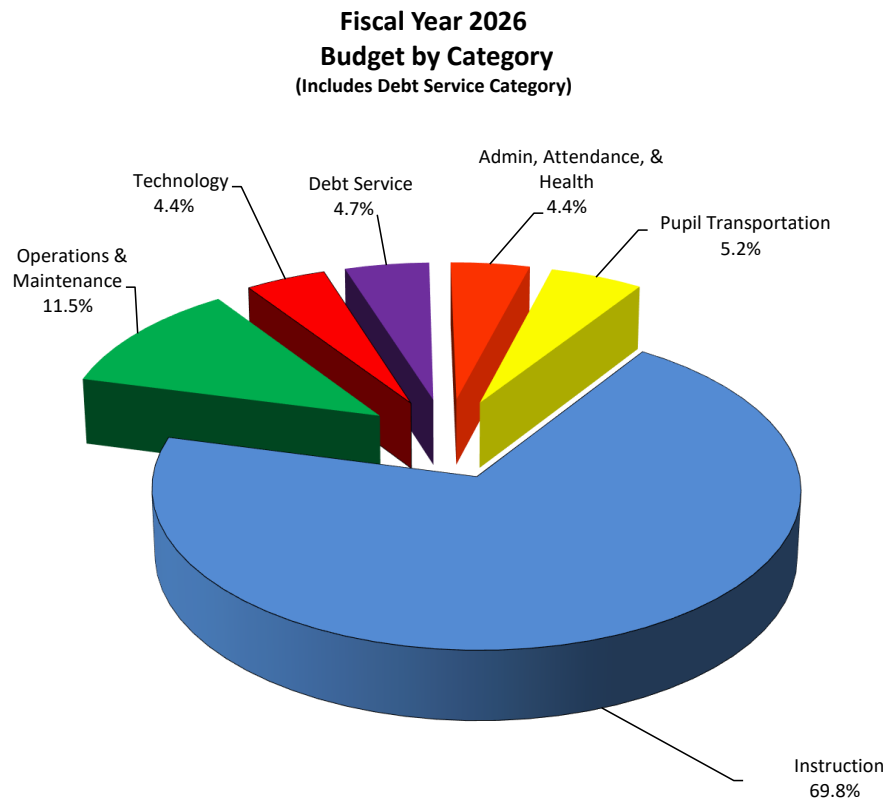
**VIRGINIA BEACH CITY PUBLIC SCHOOLS**  
**INTERIM FINANCIAL STATEMENTS**  
**SCHOOL OPERATING FUND**

**EXPENDITURES/ENCUMBRANCES**

**MARCH 2026**

| <b>BY UNIT WITHIN CATEGORY</b>                                      | <b>FISCAL<br/>YEAR</b> | <b>(1)<br/>BUDGET</b> | <b>(2)<br/>ACTUAL<br/>THROUGH<br/>JUNE</b> | <b>(3)<br/>ACTUAL<br/>THROUGH<br/>MONTH</b> | <b>% OF<br/>(3) TO<br/>(1)</b> | <b>TREND *</b> |
|---------------------------------------------------------------------|------------------------|-----------------------|--------------------------------------------|---------------------------------------------|--------------------------------|----------------|
| <b>INSTRUCTION<br/>CATEGORY</b>                                     | 2026                   | 740,954,812           | <-----                                     | 506,287,422                                 | 68.33%                         | A              |
|                                                                     | 2025                   | 706,252,484           | 694,224,689                                | 484,949,502                                 | 68.67%                         |                |
|                                                                     | 2024                   | 685,673,810           | 677,889,427                                | 492,539,004                                 | 71.83%                         |                |
| <b>ADMINISTRATION,<br/>ATTENDANCE &amp; HEALTH<br/>CATEGORY</b>     | 2026                   | 47,110,110            | <-----                                     | 31,488,675                                  | 66.84%                         | A              |
|                                                                     | 2025                   | 46,051,648            | 46,051,648                                 | 32,019,207                                  | 69.53%                         |                |
|                                                                     | 2024                   | 44,973,417            | 42,014,458                                 | 30,502,856                                  | 67.82%                         |                |
| <b>PUPIL TRANSPORTATION<br/>CATEGORY</b>                            | 2026                   | 54,698,521            | <-----                                     | 38,424,194                                  | 70.25%                         | A              |
|                                                                     | 2025                   | 54,929,190            | 52,522,147                                 | 39,487,809                                  | 71.89%                         |                |
|                                                                     | 2024                   | 56,249,853            | 54,487,742                                 | 39,349,587                                  | 69.96%                         |                |
| <b>OPERATIONS AND<br/>MAINTENANCE<br/>CATEGORY</b>                  | 2026                   | 122,289,599           | <-----                                     | 87,965,145                                  | 71.93%                         | A              |
|                                                                     | 2025                   | 119,155,094           | 115,476,456                                | 85,221,449                                  | 71.52%                         |                |
|                                                                     | 2024                   | 119,576,999           | 116,283,856                                | 85,913,065                                  | 71.85%                         |                |
| <b>TECHNOLOGY<br/>CATEGORY</b>                                      | 2026                   | 47,142,891            | <-----                                     | 34,064,000                                  | 72.26%                         | A              |
|                                                                     | 2025                   | 47,711,319            | 45,810,282                                 | 36,444,880                                  | 76.39%                         |                |
|                                                                     | 2024                   | 43,564,721            | 42,420,231                                 | 33,309,044                                  | 76.46%                         |                |
| <b>SCHOOL OPERATING FUND<br/>TOTAL<br/>(EXCLUDING DEBT SERVICE)</b> | 2026                   | 1,012,195,933         | <-----                                     | 698,229,436                                 | 68.98%                         | A              |
|                                                                     | 2025                   | 974,099,735           | 954,085,222                                | 678,122,847                                 | 69.62%                         |                |
|                                                                     | 2024                   | 950,038,800           | 933,095,714                                | 681,613,556                                 | 71.75%                         |                |
| <b>DEBT SERVICE<br/>CATEGORY</b>                                    | 2026                   | 50,071,611            | <-----                                     | 41,237,912                                  | 82.36%                         | A              |
|                                                                     | 2025                   | 50,071,611            | 44,443,018                                 | 44,342,012                                  | 88.56%                         |                |
|                                                                     | 2024                   | 50,071,611            | 44,744,589                                 | 41,315,450                                  | 82.51%                         |                |

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



VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

A 5

|                                                 | FY 2026            | MONTH'S           | YR-TO-DATE         | OUTSTANDING      | REMAINING          | PERCENT      |
|-------------------------------------------------|--------------------|-------------------|--------------------|------------------|--------------------|--------------|
| INSTRUCTION CATEGORY:                           | APPROPRIATIONS     | EXPENDITURES      | EXPENDITURES       | ENCUMBRANCES     | BALANCE            | OBLIGATED    |
| ELEMENTARY CLASSROOM                            | 208,043,877        | 19,418,278        | 142,363,557        | 59,584           | 65,620,736         | 68.5%        |
| MIDDLE CLASSROOM                                | 73,688,389         | 7,084,011         | 49,985,787         | 21,061           | 23,681,541         | 67.9%        |
| HIGH CLASSROOM                                  | 99,221,867         | 9,594,015         | 67,346,007         | 41,529           | 31,834,331         | 67.9%        |
| SPECIAL ED CLASSROOM                            | 120,360,536        | 9,106,799         | 77,367,883         | 198,660          | 42,793,993         | 64.4%        |
| TECH AND CAREER ED CLASSROOM                    | 23,871,345         | 2,085,511         | 15,372,065         | 165,333          | 8,333,947          | 65.1%        |
| GIFTED CLASSROOM                                | 19,432,782         | 1,780,207         | 13,209,557         | 14,107           | 6,209,118          | 68.0%        |
| ACADEMY CLASSROOM                               | 589,691            | 54,482            | 272,329            | 7,442            | 309,920            | 47.4%        |
| ALTERNATIVE EDUCATION CLASSROOM                 | 7,702,155          | 679,963           | 4,791,964          |                  | 2,910,191          | 62.2%        |
| REMEDIAL ED CLASSROOM                           | 13,951,732         | 1,224,491         | 9,407,628          |                  | 4,544,104          | 67.4%        |
| SUMMER SCHOOL CC                                | 1,384,660          |                   | 1,092,235          |                  | 292,425            | 78.9%        |
| SUMMER SLIDE                                    | 268,626            |                   | 1,852              |                  | 266,774            | 0.7%         |
| ADULT ED                                        | 2,614,878          | 231,836           | 1,744,572          | 633              | 869,673            | 66.7%        |
| GUIDANCE                                        | 26,353,953         | 2,354,564         | 18,486,241         | 31,181           | 7,836,531          | 70.3%        |
| STUDENT SERVICES                                | 948,633            | 68,440            | 634,598            | 156              | 313,879            | 66.9%        |
| SOCIAL WORKERS SCHOOL                           | 7,201,222          | 646,905           | 4,610,692          | 1,276,900        | 1,313,630          | 81.8%        |
| HOMEBOUND                                       | 289,594            | 14,356            | 91,907             |                  | 197,687            | 31.7%        |
| TEACHING AND LEARNING                           | 21,924,538         | 1,102,249         | 17,189,646         | 454,567          | 4,280,325          | 80.5%        |
| INSTRUCTIONAL PROF GROWTH AND INNOVATION        | 1,584,762          | 61,577            | 896,983            |                  | 687,779            | 56.6%        |
| OFFICE OF DIVERSITY EQUITY AND INCLUSION        | 611,489            | 40,277            | 427,244            |                  | 184,245            | 69.9%        |
| STUDENT LEADERSHIP                              | 2,248,760          | 114,253           | 1,518,625          | 6,578            | 723,557            | 67.8%        |
| SCHOOL LEADERSHIP                               | 2,222,953          | 177,094           | 1,530,977          | 15,000           | 676,976            | 69.5%        |
| STUDENT ACTIVITIES                              | 11,344,726         | 378,346           | 9,033,797          | 141,711          | 2,169,218          | 80.9%        |
| SPECIAL ED SUPPORT                              | 5,188,139          | 399,072           | 3,491,874          |                  | 1,696,265          | 67.3%        |
| TECH AND CAREER ED SUPPORT                      | 1,493,961          | 119,269           | 1,040,144          |                  | 453,817            | 69.6%        |
| GIFTED ED SUPPORT                               | 1,665,332          | 120,684           | 1,104,938          | 14,005           | 546,389            | 67.2%        |
| ACADEMY SUPPORT                                 | 1,462,106          | 113,908           | 940,040            |                  | 522,066            | 64.3%        |
| ALTERNATIVE ED SUPPORT                          | 4,199,205          | 355,511           | 2,998,646          |                  | 1,200,559          | 71.4%        |
| LIBRARY MEDIA SUPPORT                           | 16,955,301         | 1,572,079         | 11,137,816         | 131,103          | 5,686,382          | 66.5%        |
| OFFICE OF PRINCIPAL-ELEMENTARY                  | 33,855,918         | 2,804,713         | 24,026,544         | 163,073          | 9,666,301          | 71.4%        |
| OFFICE OF PRINCIPAL-MIDDLE                      | 13,891,839         | 1,118,436         | 9,825,844          | 11,231           | 4,054,764          | 70.8%        |
| OFFICE OF PRINCIPAL-HIGH                        | 15,528,621         | 1,264,582         | 10,976,560         | 4,216            | 4,547,845          | 70.7%        |
| OFFICE OF PRINCIPAL-TECH AND CAREER ED          | 853,222            | 73,307            | 610,679            | 121              | 242,422            | 71.6%        |
| <b>TOTAL INSTRUCTION</b>                        | <b>740,954,812</b> | <b>64,159,215</b> | <b>503,529,231</b> | <b>2,758,191</b> | <b>234,667,390</b> | <b>68.3%</b> |
| <b>ADMIN., ATTENDANCE, AND HEALTH CATEGORY:</b> |                    |                   |                    |                  |                    |              |
| BOARD AND GOVT SERVICES                         | 594,635            | 34,836            | 406,583            | 32,324           | 155,728            | 73.8%        |
| LEGAL SERVICES                                  | 1,360,009          | 97,966            | 814,128            |                  | 545,881            | 59.9%        |
| OFFICE OF SUPERINTENDENT                        | 1,411,193          | 103,293           | 907,459            | 7,177            | 496,557            | 64.8%        |
| COMMUNICATIONS AND COMMUNITY ENGAGEMENT         | 3,004,542          | 214,684           | 1,908,232          |                  | 1,096,310          | 63.5%        |
| HUMAN RESOURCES                                 | 6,298,813          | 484,586           | 4,150,138          |                  | 2,148,675          | 65.9%        |
| PROFESSIONAL GROWTH AND INNOVATION              | 1,194,240          | 88,006            | 818,342            |                  | 375,898            | 68.5%        |
| CONSOLIDATED BENEFITS                           | 2,927,339          | 243,333           | 2,096,021          | 36,657           | 794,661            | 72.9%        |
| PLANNING INNOVATION AND ACCOUNTABILITY          | 2,635,466          | 176,539           | 1,591,558          | 20,999           | 1,022,909          | 61.2%        |
| BUDGET AND FINANCE                              | 6,008,167          | 688,710           | 4,478,652          | 3,566            | 1,525,949          | 74.6%        |
| INTERNAL AUDIT                                  | 610,736            | 52,193            | 445,434            |                  | 165,302            | 72.9%        |
| PROCUREMENT SERVICES                            | 1,216,557          | 101,327           | 911,487            |                  | 305,070            | 74.9%        |
| HEALTH SERVICES                                 | 10,293,118         | 894,067           | 6,363,176          | 25,125           | 3,904,817          | 62.1%        |
| PSYCHOLOGICAL SERVICES                          | 8,985,055          | 715,702           | 5,959,762          | 201,893          | 2,823,400          | 68.6%        |
| AUDIOLOGICAL SERVICES                           | 570,240            | 26,464            | 289,773            | 20,189           | 260,278            | 54.4%        |
| <b>TOTAL ADMIN., ATTENDANCE, AND HEALTH</b>     | <b>47,110,110</b>  | <b>3,921,706</b>  | <b>31,140,745</b>  | <b>347,930</b>   | <b>15,621,435</b>  | <b>66.8%</b> |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

|                                             | FY 2026            | MONTH'S           | YR-TO-DATE        | OUTSTANDING      | REMAINING         | PERCENT      |
|---------------------------------------------|--------------------|-------------------|-------------------|------------------|-------------------|--------------|
|                                             | APPROPRIATIONS     | EXPENDITURES      | EXPENDITURES      |                  | BALANCE           | OBLIGATED    |
| <b>PUPIL TRANSPORTATION CATEGORY:</b>       |                    |                   |                   |                  |                   |              |
| TRANSPORTATION MANAGEMENT                   | 3,723,240          | 282,064           | 2,605,213         |                  | 1,118,027         | 70.0%        |
| VEHICLE OPERATIONS                          | 30,823,426         | 2,687,992         | 22,012,765        | 6,277            | 8,804,384         | 71.4%        |
| VEHICLE OPERATIONS-SPECIAL ED               | 10,723,262         | 1,103,431         | 7,216,880         | 720,730          | 2,785,652         | 74.0%        |
| MONITORING SERVICES-SPECIAL ED              | 4,496,234          | 350,404           | 2,527,971         |                  | 1,968,263         | 56.2%        |
| VEHICLE MAINTENANCE                         | 4,932,359          | 390,126           | 3,334,358         |                  | 1,598,001         | 67.6%        |
| <b>TOTAL PUPIL TRANSPORTATION</b>           | <b>54,698,521</b>  | <b>4,814,017</b>  | <b>37,697,187</b> | <b>727,007</b>   | <b>16,274,327</b> | <b>70.2%</b> |
| <b>OPERATIONS AND MAINTENANCE CATEGORY:</b> |                    |                   |                   |                  |                   |              |
| SCHOOL DIVISION SERVICES                    | 384,833            | 31,390            | 278,815           |                  | 106,018           | 72.5%        |
| FACILITIES AND MAINTENANCE SERVICES         | 57,409,956         | 4,457,305         | 39,890,565        | 3,790,298        | 13,729,093        | 76.1%        |
| CUSTODIAL SERVICES                          | 38,791,589         | 3,141,679         | 25,506,770        | 364,909          | 12,919,910        | 66.7%        |
| GROUNDS SERVICES                            | 5,841,327          | 1,460,332         | 4,380,995         |                  | 1,460,332         | 75.0%        |
| VEHICLE SERVICES                            | 1,906,732          | 80,034            | 1,297,750         | 128,031          | 480,951           | 74.8%        |
| SECURITY AND EMERGENCY MANAGEMENT           | 14,250,382         | 1,264,069         | 9,783,478         | 14,870           | 4,452,034         | 68.8%        |
| DISTRIBUTION SERVICES                       | 2,329,112          | 195,773           | 1,599,333         | 925              | 728,854           | 68.7%        |
| TELECOMMUNICATIONS                          | 1,375,668          | 48,101            | 829,418           | 98,988           | 447,262           | 67.5%        |
| <b>TOTAL OPERATIONS AND MAINTENANCE</b>     | <b>122,289,599</b> | <b>10,678,683</b> | <b>83,567,124</b> | <b>4,398,021</b> | <b>34,324,454</b> | <b>71.9%</b> |
| <b>TECHNOLOGY CATEGORY:</b>                 |                    |                   |                   |                  |                   |              |
| ELEMENTARY CLASSROOM                        | 38,126             | 6,935             | 25,569            | 1,729            | 10,828            | 71.6%        |
| MIDDLE CLASSROOM                            | 1,122,329          | 89,565            | 285,980           |                  | 836,349           | 25.5%        |
| HIGH CLASSROOM                              | 536,846            | 235,266           | 557,015           | 1,408            | (21,577)          | 104.0%       |
| SPECIAL ED CLASSROOM                        | 274,504            | 4,189             | 373,767           | 24,806           | (124,069)         | 145.2%       |
| TECH AND CAREER ED CLASSROOM                | 418,448            | 18,430            | 390,828           | 21,953           | 5,667             | 98.6%        |
| GIFTED CLASSROOM                            | 6,994              | 1,163             | 14,307            | 1,837            | (9,150)           | 230.8%       |
| ACADEMY CLASSROOM                           | 102,098            | 1,000             | 59,919            | 4,498            | 37,681            | 63.1%        |
| ALTERNATIVE EDUCATION CLASSROOM             |                    | 409               | 409               |                  | (409)             |              |
| REMEDIAL ED CLASSROOM                       | 68,105             |                   | 110,326           | 677              | (42,898)          | 163.0%       |
| SUMMER SCHOOL CC                            | 10,527             |                   | 123,400           |                  | (112,873)         | 1172.2%      |
| ADULT ED                                    | 59,467             | 4,381             | 42,324            | 734              | 16,409            | 72.4%        |
| GUIDANCE                                    | 49,095             | 586               | 19,137            |                  | 29,958            | 39.0%        |
| STUDENT SERVICES                            | 2,932              |                   | 2,191             |                  | 741               | 74.7%        |
| SOCIAL WORKERS SCHOOL                       | 8,054              |                   |                   |                  | 8,054             |              |
| HOMEBOUND                                   | 108,505            | 3,367             | 30,147            | 54,520           | 23,838            | 78.0%        |
| TEACHING AND LEARNING                       | 189,838            | 11,262            | 163,686           | 7,230            | 18,922            | 90.0%        |
| INSTRUCTIONAL PROF GROWTH AND INNOVATION    | 45,500             |                   | 5,941             | 34,339           | 5,220             | 88.5%        |
| OFFICE OF DIVERSITY EQUITY AND INCLUSION    | 2,615              | 7                 | 1,563             |                  | 1,052             | 59.8%        |
| STUDENT LEADERSHIP                          | 9,116              | 233               | 3,456             |                  | 5,660             | 37.9%        |
| SCHOOL LEADERSHIP                           | 25,435             | 88                | 612               |                  | 24,823            | 2.4%         |
| STUDENT ACTIVITIES                          | 819                |                   |                   |                  | 819               |              |
| SPECIAL ED SUPPORT                          | 9,747              | 839               | 5,716             |                  | 4,031             | 58.6%        |
| TECH AND CAREER ED SUPPORT                  | 3,195              | 139               | 8,287             |                  | (5,092)           | 259.4%       |
| GIFTED ED SUPPORT                           | 258,109            | 11,880            | 141,589           | 40,551           | 75,969            | 70.6%        |
| ACADEMY SUPPORT                             | 5,550              |                   | 616               |                  | 4,934             | 11.1%        |
| ALTERNATIVE ED SUPPORT                      | 167,026            | 307               | 34,668            | 17,950           | 114,408           | 31.5%        |
| LIBRARY MEDIA SUPPORT                       | 1,057,695          | 5,069             | 577,932           | 5,166            | 474,597           | 55.1%        |
| OFFICE OF PRINCIPAL-ELEMENTARY              | 9,815              | 2,609             | 32,816            | 8,556            | (31,557)          | 421.5%       |
| OFFICE OF PRINCIPAL-MIDDLE                  |                    |                   | 15,222            |                  | (15,222)          |              |
| OFFICE OF PRINCIPAL-HIGH                    |                    | 300               | 27,902            |                  | (27,902)          |              |
| OFFICE OF PRINCIPAL-TECH AND CAREER ED      | 501                |                   | 984               |                  | (483)             | 196.4%       |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|                                                                 | FY 2026               | MONTH'S             | YR-TO-DATE          | OUTSTANDING         | REMAINING          | PERCENT          |
|-----------------------------------------------------------------|-----------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| <b>TECHNOLOGY CATEGORY:</b>                                     | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> | <u>ENCUMBRANCES</u> | <u>BALANCE</u>     | <u>OBLIGATED</u> |
| INSTRUCTIONAL TECHNOLOGY SUPPORT                                | 18,108,522            | 1,353,590           | 11,440,398          | 56,467              | 6,611,657          | 63.5%            |
| BOARD AND GOVT SERVICES                                         | 31,269                | 2,865               | 25,233              |                     | 6,036              | 80.7%            |
| LEGAL SERVICES                                                  | 87,618                | 63                  | 71,073              |                     | 16,545             | 81.1%            |
| OFFICE OF SUPERINTENDENT                                        | 12,956                | 91                  | 1,205               |                     | 11,751             | 9.3%             |
| COMMUNICATIONS AND COMMUNITY ENGAGEMENT                         | 649,887               | 4,287               | 587,767             | 1,185               | 60,935             | 90.6%            |
| HUMAN RESOURCES                                                 | 274,141               | 1,570               | 277,276             |                     | (3,135)            | 101.1%           |
| PROFESSIONAL GROWTH AND INNOVATION                              | 171,988               | 30                  | 148,859             |                     | 23,129             | 86.6%            |
| CONSOLIDATED BENEFITS                                           | 154,300               | 568                 | 37,135              | 16,694              | 100,471            | 34.9%            |
| PLANNING INNOVATION AND ACCOUNTABILITY                          | 365,113               | (6,992)             | 120,179             | 91,217              | 153,717            | 57.9%            |
| BUDGET AND FINANCE                                              | 1,078,101             | 132                 | 226,446             | 1,283               | 850,372            | 21.1%            |
| INTERNAL AUDIT                                                  | 4,035                 | 3                   | 78                  | 3,543               | 414                | 89.7%            |
| PROCUREMENT SERVICES                                            | 194,887               | 58,303              | 126,979             | 65,381              | 2,527              | 98.7%            |
| OFFICE OF TECHNOLOGY                                            | 1,335,873             | 87,010              | 927,626             | 139                 | 408,108            | 69.5%            |
| HEALTH SERVICES                                                 | 2,806                 |                     | 1,168               | 4,650               | (3,012)            | 207.3%           |
| PSYCHOLOGICAL SERVICES                                          | 87,257                | 74                  | 83,895              | 68                  | 3,294              | 96.2%            |
| AUDIOLOGICAL SERVICES                                           |                       | 20                  | 744                 |                     | (744)              |                  |
| TRANSPORTATION MANAGEMENT                                       | 5,947                 | 220                 | 3,592               |                     | 2,355              | 60.4%            |
| VEHICLE OPERATIONS                                              | 337,529               |                     | 400,608             | 129,635             | (192,714)          | 157.1%           |
| VEHICLE OPERATIONS-SPECIAL ED                                   | 134,686               |                     | 142,749             | 45,936              | (53,999)           | 140.1%           |
| VEHICLE MAINTENANCE                                             | 28,471                | 532                 | 4,464               | 9,823               | 14,184             | 50.2%            |
| SCHOOL DIVISION SERVICES                                        | 1,370                 | 9                   | 88                  |                     | 1,282              | 6.4%             |
| FACILITIES AND MAINTENANCE SERVICES                             | 943,645               | 44,994              | 813,569             | 118,721             | 11,355             | 98.8%            |
| CUSTODIAL SERVICES                                              | 14,379                | 66                  | 634                 | 3,816               | 9,929              | 30.9%            |
| VEHICLE SERVICES                                                | 152,926               |                     | 106,856             | 43,897              | 2,173              | 98.6%            |
| SECURITY AND EMERGENCY MANAGEMENT                               | 374,388               | 9,748               | 278,500             | 35,930              | 59,958             | 84.0%            |
| DISTRIBUTION SERVICES                                           | 54,318                | 69                  | 46,461              | 3,816               | 4,041              | 92.6%            |
| TELECOMMUNICATIONS                                              | 10,008                |                     |                     |                     | 10,008             |                  |
| TECHNOLOGY MAINTENANCE                                          | 17,935,480            | 698,345             | 13,690,804          | 585,150             | 3,659,526          | 79.6%            |
| <b>TOTAL TECHNOLOGY</b>                                         | <u>47,142,891</u>     | <u>2,653,621</u>    | <u>32,620,695</u>   | <u>1,443,305</u>    | <u>13,078,891</u>  | 72.3%            |
| <b>TOTAL SCHOOL OPERATING FUND<br/>(EXCLUDING DEBT SERVICE)</b> | <u>1,012,195,933</u>  | <u>86,227,242</u>   | <u>688,554,982</u>  | <u>9,674,454</u>    | <u>313,966,497</u> | 69.0%            |
| <b>DEBT SERVICE CATEGORY:</b>                                   | <u>50,071,611</u>     | <u>8,096,923</u>    | <u>41,237,912</u>   |                     | <u>8,833,699</u>   | 82.4%            |

Virginia Beach City Public Schools  
Interim Financial Statements  
**School Operating Fund Summary**  
For the period July 1, 2025 through March 31, 2026

B1

**Revenues :**

|                                | Budget                      | % of<br>Total  | Actual             | Unrealized           | Percent<br>Realized |
|--------------------------------|-----------------------------|----------------|--------------------|----------------------|---------------------|
| Source:                        |                             |                |                    |                      |                     |
| Commonwealth of Virginia       | 401,073,914                 | 37.96%         | 287,731,630        | (113,342,284)        | 71.74%              |
| State Share Sales Tax          | 94,290,730                  | 8.92%          | 64,660,227         | (29,630,503)         | 68.58%              |
| Federal Government             | 14,744,107                  | 1.40%          | 18,918,379         | 4,174,272            | 128.31%             |
| City of Virginia Beach         | 542,761,066                 | 51.37%         | 407,254,684        | (135,506,382)        | 75.03%              |
| Other Sources                  | 3,722,000                   | 0.35%          | 3,417,223          | (304,777)            | 91.81%              |
| <b>Total Revenues</b>          | <u>1,056,591,817</u>        | <u>100.00%</u> | <u>781,982,143</u> | <u>(274,609,674)</u> | <u>74.01%</u>       |
| Prior Year Local Contribution* | 5,675,727                   |                |                    |                      |                     |
|                                | <u><u>1,062,267,544</u></u> |                |                    |                      |                     |

**Expenditures/Encumbrances:**

|                                          | Budget                      | % of<br>Total         | Actual                    | Unencumbered              | Percent<br>Obligated |
|------------------------------------------|-----------------------------|-----------------------|---------------------------|---------------------------|----------------------|
| Category:                                |                             |                       |                           |                           |                      |
| Instruction                              | 740,954,812                 | 69.75%                | 506,287,422               | 234,667,390               | 68.33%               |
| Administration, Attendance<br>and Health | 47,110,110                  | 4.44%                 | 31,488,675                | 15,621,435                | 66.84%               |
| Pupil Transportation                     | 54,698,521                  | 5.15%                 | 38,424,194                | 16,274,327                | 70.25%               |
| Operations and Maintenance               | 122,289,599                 | 11.51%                | 87,965,145                | 34,324,454                | 71.93%               |
| Technology                               | 47,142,891                  | 4.44%                 | 34,064,000                | 13,078,891                | 72.26%               |
| Debt Service                             | 50,071,611                  | 4.71%                 | 41,237,912                | 8,833,699                 | 82.36%               |
| <b>Total Expenditures/Encumbrances</b>   | <u><u>1,062,267,544</u></u> | <u><u>100.00%</u></u> | <u><u>739,467,348</u></u> | <u><u>322,800,196</u></u> | <u><u>69.61%</u></u> |

\* Fiscal Year 2024-2025 encumbrances brought forward into the current year.

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL OPERATING FUND  
BALANCE SHEET  
JULY 1, 2025 THROUGH MARCH 31, 2026

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| ASSETS:                   |                    | LIABILITIES:                      |                    |
|---------------------------|--------------------|-----------------------------------|--------------------|
| CASH                      | 1,792,067          | CHECKS PAYABLE                    | 860,552            |
| DUE FROM GENERAL FUND     | 111,227,914        | WIRES PAYABLE                     | 7,905,619          |
| DUE FROM THE COMMONWEALTH | 1,172,897          | ACH PAYABLE                       | 27,847             |
| PREPAID ITEM              | 1,242,535          | ACCOUNTS PAYABLE-SCHOOLS          | 301,303            |
|                           |                    | SALARIES PAYABLE-OPTIONS          | 44,125,132         |
|                           |                    | FICA PAYABLE-OPTIONS              | 3,360,232          |
|                           |                    | TOTAL LIABILITIES                 | <u>56,580,685</u>  |
|                           |                    |                                   |                    |
|                           |                    | FUND BALANCE                      | 989,752            |
|                           |                    | ESTIMATED REVENUE                 | (1,056,591,817)    |
|                           |                    | APPROPRIATIONS                    | 1,062,267,544      |
|                           |                    | ENCUMBRANCES                      | 9,674,454          |
|                           |                    | RESERVE FOR ENCUMBRANCES          | (9,674,454)        |
|                           |                    | EXPENDITURES                      | (729,792,894)      |
|                           |                    | REVENUES                          | <u>781,982,143</u> |
|                           |                    | TOTAL FUND EQUITY                 | <u>58,854,728</u>  |
| TOTAL ASSETS              | <u>115,435,413</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>115,435,413</u> |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|                                           | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|-------------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| COMMONWEALTH VRS RETIREMENT               | 26,820,238           | 2,184,633           | 19,964,018             | (6,856,220)            | 74.4%               |
| SOCIAL SECURITY                           | 12,494,127           | 1,017,705           | 9,300,178              | (3,193,949)            | 74.4%               |
| GROUP LIFE                                | 769,433              | 62,674              | 572,738                | (196,695)              | 74.4%               |
| BASIC SCHOOL AID                          | 238,481,841          | 19,331,302          | 177,234,827            | (61,247,014)           | 74.3%               |
| REMEDIAL SUMMER SCHOOL                    | 187,623              | 45,693              | 137,079                | (50,544)               | 73.1%               |
| VOCATIONAL EDUCATION                      | 2,418,218            | 196,975             | 1,800,034              | (618,184)              | 74.4%               |
| GIFTED EDUCATION                          | 2,308,299            | 188,022             | 1,718,215              | (590,084)              | 74.4%               |
| SPECIAL EDUCATION                         | 25,851,200           | 2,115,464           | 19,213,408             | (6,637,792)            | 74.3%               |
| COMPENSATION SUPPLEMENT                   | 18,616,827           | 1,579,036           | 13,640,808             | (4,976,019)            | 73.3%               |
| SPECIAL EDUCATION HOMEBOUND               | 173,188              | 7,365               | 18,412                 | (154,776)              | 10.6%               |
| SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION | 14,934,022           | 2,492,554           | 7,477,661              | (7,456,361)            | 50.1%               |
| FOSTER CARE                               | 311,833              |                     |                        | (311,833)              |                     |
| SPECIAL ED-REGIONAL TUITION               | 5,258,693            |                     |                        | (5,258,693)            |                     |
| CAREER AND TECH ED-OCCUPATIONAL           | 360,126              |                     |                        | (360,126)              |                     |
| ENGLISH AS A SECOND LANGUAGE              | 4,684,602            | 295,600             | 3,229,103              | (1,455,499)            | 68.9%               |
| AT-RISK                                   | 27,096,366           | 2,292,720           | 19,837,291             | (7,259,075)            | 73.2%               |
| K-3 PRIMARY CLASS SIZE REDUCTION          | 6,144,256            | 988,530             | 2,965,591              | (3,178,665)            | 48.3%               |
| OTHER STATE FUNDS                         | 14,163,022           | 1,180,252           | 10,622,267             | (3,540,755)            | 75.0%               |
| TOTAL FROM COMMONWEALTH OF VIRGINIA       | <u>401,073,914</u>   | <u>33,978,525</u>   | <u>287,731,630</u>     | <u>(113,342,284)</u>   | 71.7%               |
| STATE SHARE SALES TAX                     | <u>94,290,730</u>    | <u>6,770,078</u>    | <u>64,660,227</u>      | <u>(29,630,503)</u>    | 68.6%               |
| TOTAL FROM STATE SHARE SALES TAX          | <u>94,290,730</u>    | <u>6,770,078</u>    | <u>64,660,227</u>      | <u>(29,630,503)</u>    | 68.6%               |
| IMPACT AID PUBLIC LAW 874                 | 7,489,766            | 3,813,389           | 8,580,125              | 1,090,359              | 114.6%              |
| IMPACT AID SPECIAL EDUCATION              | 837,638              | 527,814             | 1,007,644              | 170,006                | 120.3%              |
| IMPACT AID DEPT OF DEFENSE                | 2,247,062            |                     | 3,046,342              | 799,280                | 135.6%              |
| DEPT. OF THE NAVY NJROTC                  | 225,481              |                     | 175,585                | (49,896)               | 77.9%               |
| DEPT. OF DEFENSE SPECIAL EDUCATION        | 1,771,877            |                     | 1,920,622              | 148,745                | 108.4%              |
| MEDICAID REIMB-MEDICAL                    | 1,715,818            | 119,841             | 3,674,894              | 1,959,076              | 214.2%              |
| MEDICAID REIMB-TRANSPORTATION             | 212,358              |                     | 391,113                | 178,755                | 184.2%              |
| FEDERAL REIMBURSEMENT OF INTEREST         | 244,107              |                     | 122,054                | (122,053)              | 50.0%               |
| TOTAL FROM FEDERAL GOVERNMENT             | <u>14,744,107</u>    | <u>4,461,044</u>    | <u>18,918,379</u>      | <u>4,174,272</u>       | 128.3%              |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL OPERATING FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 4

|                                           | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|-------------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION | 542,025,528          | 45,168,794          | 406,519,146            | (135,506,382)          | 75.0%               |
| CITY OF VIRGINIA BEACH-CONSOLIDATED BEN   | 735,538              |                     | 735,538                |                        | 100.0%              |
| TOTAL TRANSFERS                           | 542,761,066          | 45,168,794          | 407,254,684            | (135,506,382)          | 75.0%               |
| RENT OF FACILITIES SCHOOLS                | 300,000              | 2,111               | 232,045                | (67,955)               | 77.3%               |
| REIMB FOIA                                |                      |                     | 735                    | 735                    |                     |
| SETTLEMENTS                               |                      |                     | 1,382                  | 1,382                  |                     |
| TUITION CHARGES                           |                      | 100,112             | 153,756                | 153,756                |                     |
| SERVICE CHARGES                           | 40,000               |                     |                        | (40,000)               |                     |
| TUITION REGULAR DAY                       | 100,000              |                     | 6,088                  | (93,912)               | 6.1%                |
| TUITION GEN ADULT ED                      | 50,000               |                     |                        | (50,000)               |                     |
| MISC ADULT LEARNING CHARGES               | 1,000                |                     |                        | (1,000)                |                     |
| TUITION VOCATIONAL ADULT ED               | 8,000                |                     |                        | (8,000)                |                     |
| TUITION LPN PROGRAM                       | 12,000               |                     | 1,099                  | (10,901)               | 9.2%                |
| TUITION SUMMER SCHOOL                     | 500,000              |                     | 529,842                | 29,842                 | 106.0%              |
| TUITION DRIVERS ED                        | 150,000              | 5,416               | 96,358                 | (53,642)               | 64.2%               |
| COLLEGE NIGHT FEES                        | 10,000               |                     | 14,850                 | 4,850                  | 148.5%              |
| VENDING OPERATING RECEIPTS                |                      | 14                  | 321                    | 321                    |                     |
| DONATION                                  |                      |                     | 1,186                  | 1,186                  |                     |
| STOP ARM ENFORCEMENT                      | 1,200,000            | 141,740             | 722,819                | (477,181)              | 60.2%               |
| SALE OF SALVAGE MATERIALS                 | 75,000               | 1,769               | 26,417                 | (48,583)               | 35.2%               |
| SALE OF CAPITAL ASSETS AND VEHICLES       | 300,000              |                     | 66,515                 | (233,485)              | 22.2%               |
| SALE OF SCHOOL BUSES                      | 100,000              | 1,525               | 141,098                | 41,098                 | 141.1%              |
| REIMB SYSTEM REPAIRS                      | 25,000               | 400                 | 3,120                  | (21,880)               | 12.5%               |
| LOST AND DAMAGED-TECHNOLOGY               |                      |                     | 112,742                | 112,742                |                     |
| DAMAGED-TECHNOLOGY                        | 150,000              | 58                  | 414,599                | 264,599                | 276.4%              |
| LOST AND DAMAGED-CALCULATORS              | 1,000                |                     | 4,673                  | 3,673                  | 467.3%              |
| LOST AND DAMAGED-HEART RATE MONITOR       |                      |                     | 98                     | 98                     |                     |
| MISCELLANEOUS REVENUE                     | 100,000              | 112,372             | 176,770                | 76,770                 | 176.8%              |
| INDIRECT COST-GRANTS                      | 600,000              | 88,591              | 710,710                | 110,710                | 118.5%              |
| TOTAL FROM OTHER SOURCES                  | 3,722,000            | 454,108             | 3,417,223              | (304,777)              | 91.8%               |
| TOTAL SCHOOL OPERATING FUND               | 1,056,591,817        | 90,832,549          | 781,982,143            | (274,609,674)          | 74.0%               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL ATHLETICS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 1,895,688        | CHECKS PAYABLE                    | 6,366            |
|              |                  | ACH PAYABLE                       | 21,741           |
|              |                  | TOTAL LIABILITIES                 | <u>28,107</u>    |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      |                  |
|              |                  | ESTIMATED REVENUE                 | (6,761,688)      |
|              |                  | APPROPRIATIONS                    | 6,784,623        |
|              |                  | ENCUMBRANCES                      | 4,639            |
|              |                  | RESERVE FOR ENCUMBRANCES          | (4,639)          |
|              |                  | EXPENDITURES                      | (5,249,296)      |
|              |                  | REVENUES                          | <u>7,093,942</u> |
|              |                  | TOTAL FUND EQUITY                 | <u>1,867,581</u> |
| TOTAL ASSETS | <u>1,895,688</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>1,895,688</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|--------------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                                |
| INTEREST ON BANK DEPOSITS      | 5,000                | 11,925              | 162,658                | 157,658                | 3253.2%             | 3209.3%                        |
| BASKETBALL                     | 156,000              | 18,936              | 140,811                | (15,189)               | 90.3%               | 88.3%                          |
| FIELD HOCKEY                   |                      |                     | 24,300                 | 24,300                 |                     |                                |
| FOOTBALL                       | 325,000              |                     | 333,335                | 8,335                  | 102.6%              | 95.4%                          |
| GYMNASTICS                     | 5,200                |                     |                        | (5,200)                |                     | 130.6%                         |
| LACROSSE                       | 52,000               |                     |                        | (52,000)               |                     |                                |
| SOCCER                         | 78,000               |                     |                        | (78,000)               |                     |                                |
| SWIM & DIVE                    |                      |                     | 24,663                 | 24,663                 |                     |                                |
| TRACK INDOOR/OUTDOOR           |                      |                     | 22,007                 | 22,007                 |                     |                                |
| VOLLEYBALL                     | 45,500               |                     | 46,709                 | 1,209                  | 102.7%              |                                |
| WRESTLING                      | 16,900               |                     | 27,440                 | 10,540                 | 162.4%              | 117.5%                         |
| MIDDLE SCHOOL                  | 80,000               | 48,238              | 238,156                | 158,156                | 297.7%              | 146.5%                         |
| TRANSFER FROM SCHOOL OPERATING | 5,937,588            |                     | 5,937,588              |                        | 100.0%              | 100.0%                         |
| OTHER INCOME                   | 60,500               | 6,103               | 136,275                | 75,775                 | 225.2%              | 231.2%                         |
| TOTAL REVENUES                 | <u>6,761,688</u>     | <u>85,202</u>       | <u>7,093,942</u>       | <u>332,254</u>         | 104.9%              | 102.9%                         |
| PYFB-ENCUMBRANCES              | <u>22,935</u>        |                     |                        |                        |                     |                                |
| TOTAL REVENUES AND PYFB        | <u>6,784,623</u>     |                     |                        |                        |                     |                                |

|                            | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 2025<br>PERCENT<br>OBLIGATED |
|----------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|---------------------------------|
| EXPENDITURES:              |                           |                         |                            |                             |                      |                      |                                 |
| PERSONNEL SERVICES         | 2,727,689                 | 343,478                 | 2,167,940                  |                             | 559,749              | 79.5%                | 74.6%                           |
| FICA BENEFITS              | 208,669                   | 27,133                  | 171,663                    |                             | 37,006               | 82.3%                | 75.7%                           |
| PURCHASED SERVICES         | 2,590,289                 | 224,299                 | 1,808,399                  |                             | 781,890              | 69.8%                | 68.0%                           |
| VA HIGH SCHOOL LEAGUE DUES | 51,250                    | 300                     | 21,763                     |                             | 29,487               | 42.5%                | 40.7%                           |
| ATHLETIC INSURANCE         | 220,000                   |                         | 183,119                    |                             | 36,881               | 83.2%                | 85.7%                           |
| OTHER CHARGES              |                           | 232                     | 3,578                      |                             | (3,578)              |                      |                                 |
| MATERIALS AND SUPPLIES     | 797,735                   | 26,022                  | 821,708                    | 4,639                       | (28,612)             | 103.6%               | 80.7%                           |
| CAPITAL OUTLAY             | 188,991                   |                         | 71,126                     |                             | 117,865              | 37.6%                | 54.9%                           |
| TOTAL                      | <u>6,784,623</u>          | <u>621,464</u>          | <u>5,249,296</u>           | <u>4,639</u>                | <u>1,530,688</u>     | 77.4%                | 72.4%                           |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL CAFETERIAS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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ASSETS:

|                      |           |
|----------------------|-----------|
| CASH                 | 8,225,513 |
| CASH WITH CAFETERIAS | 12,544    |
| SUPPLIES INVENTORY   | 140,528   |
| FOOD INVENTORY       | 386,121   |
| FOOD-USDA INVENTORY  | 132,834   |
| PREPAID ITEMS        | 7,585     |

LIABILITIES:

|                          |           |
|--------------------------|-----------|
| CHECKS PAYABLE           | 298,843   |
| ACH PAYABLE              | 233,762   |
| SALARIES PAYABLE-OPTIONS | 1,038,843 |
| FICA PAYABLE-OPTIONS     | 79,448    |
| RETAINAGE                | 89,428    |
| UNEARNED REVENUE         | 600,900   |
| TOTAL LIABILITIES        | 2,341,224 |

FUND EQUITY:

|                          |              |
|--------------------------|--------------|
| FUND BALANCE             | 5,348,042    |
| ESTIMATED REVENUE        | (45,305,890) |
| APPROPRIATIONS           | 52,693,839   |
| ENCUMBRANCES             | 1,840,939    |
| RESERVE FOR ENCUMBRANCES | (1,840,939)  |
| EXPENDITURES             | (29,999,820) |
| REVENUES                 | 23,827,730   |
| TOTAL FUND EQUITY        | 6,563,901    |

TOTAL ASSETS 8,905,125

TOTAL LIABILITIES AND FUND EQUITY 8,905,125

|                                   | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 25<br>PERCENT<br>REALIZED |
|-----------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|------------------------------|
| REVENUES:                         |                      |                     |                        |                        |                     |                              |
| INTEREST ON BANK DEPOSITS         | 300,000              | 45,479              | 372,064                | 72,064                 | 124.0%              | 610.7%                       |
| SERVICE CHARGES                   | 13,050,890           | 1,005,142           | 6,468,567              | (6,582,323)            | 49.6%               | 46.1%                        |
| USDA REBATES FROM VENDORS         | 800,000              | 149,581             | 500,789                | (299,211)              | 62.6%               | 56.1%                        |
| MISCELLANEOUS REVENUE             |                      |                     | 490                    | 490                    |                     |                              |
| TOTAL LOCAL REVENUE               | 14,150,890           | 1,200,202           | 7,341,910              | (6,808,980)            | 51.9%               | 50.9%                        |
| SCHOOL BREAKFAST INITIATIVE       | 55,000               | 5,885               | 38,508                 | (16,492)               | 70.0%               | 90.3%                        |
| SCHOOL LUNCH                      | 350,000              | 10,834              | 346,158                | (3,842)                | 98.9%               | 115.4%                       |
| SCHOOL BREAKFAST                  | 450,000              | 97,848              | 307,154                | (142,846)              | 68.3%               | 84.4%                        |
| TOTAL REVENUE FROM COMMONWEALTH   | 855,000              | 114,567             | 691,820                | (163,180)              | 80.9%               | 99.1%                        |
| SCHOOL BREAKFAST PROGRAM          | 7,240,000            | 641,689             | 4,344,513              | (2,895,487)            | 60.0%               | 59.4%                        |
| NATIONAL SCHOOL LUNCH PROGRAM     | 19,910,000           | 1,650,826           | 10,744,337             | (9,165,663)            | 54.0%               | 53.9%                        |
| USDA COMMODITIES                  | 2,500,000            |                     |                        | (2,500,000)            |                     |                              |
| CHILD AND ADULT CARE FOOD PROGRAM | 450,000              | 82,217              | 444,594                | (5,406)                | 98.8%               | 77.6%                        |
| USDA SUMMER FEEDING PROGRAM       | 200,000              |                     | 260,556                | 60,556                 | 130.3%              | 119.1%                       |
| TOTAL REVENUE FROM FEDERAL GOV'T  | 30,300,000           | 2,374,732           | 15,794,000             | (14,506,000)           | 52.1%               | 51.3%                        |
| TOTAL REVENUES                    | 45,305,890           | 3,689,501           | 23,827,730             | (21,478,160)           | 52.6%               | 51.9%                        |
| PRIOR YEAR FUND BALANCE (PYFB)    | 4,848,547            |                     |                        |                        |                     |                              |
| PYFB-ENCUMBRANCES                 | 2,539,402            |                     |                        |                        |                     |                              |
| TOTAL REVENUES AND PYFB           | 52,693,839           |                     |                        |                        |                     |                              |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 25<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|-------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                               |
| PERSONNEL SERVICES     | 17,765,250                | 1,418,046               | 10,444,896                 |                             | 7,320,354            | 58.8%                | 57.6%                         |
| FRINGE BENEFITS        | 7,316,987                 | 579,153                 | 4,204,949                  |                             | 3,112,038            | 57.5%                | 55.0%                         |
| PURCHASED SERVICES     | 2,867,654                 | 75,703                  | 1,654,838                  | 1,404,502                   | (191,686)            | 106.7%               | 136.0%                        |
| OTHER CHARGES          | 70,394                    | 524                     | 28,658                     |                             | 41,736               | 40.7%                | 34.9%                         |
| MATERIALS AND SUPPLIES | 20,898,611                | 1,922,476               | 12,799,854                 | 39,236                      | 8,059,521            | 61.4%                | 55.4%                         |
| CAPITAL OUTLAY         | 3,774,943                 | 11,448                  | 866,625                    | 397,201                     | 2,511,117            | 33.5%                | 57.0%                         |
| TOTAL                  | 52,693,839                | 4,007,350               | 29,999,820                 | 1,840,939                   | 20,853,080           | 60.4%                | 60.9%                         |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL TEXTBOOKS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 7

|               |            |                                   |             |
|---------------|------------|-----------------------------------|-------------|
| ASSETS:       |            | LIABILITIES:                      |             |
| CASH          | 12,006,525 | TOTAL LIABILITIES                 |             |
| PREPAID ITEMS | 3,875      |                                   |             |
|               |            | FUND EQUITY:                      |             |
|               |            | FUND BALANCE                      | 6,937,523   |
|               |            | ESTIMATED REVENUE                 | (5,949,494) |
|               |            | APPROPRIATIONS                    | 9,916,852   |
|               |            | ENCUMBRANCES                      |             |
|               |            | RESERVE FOR ENCUMBRANCES          |             |
|               |            | EXPENDITURES                      | (3,716,429) |
|               |            | REVENUES                          | 4,821,948   |
|               |            | TOTAL FUND EQUITY                 | 12,010,400  |
| TOTAL ASSETS  | 12,010,400 | TOTAL LIABILITIES AND FUND EQUITY | 12,010,400  |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|-----------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                             |
| INTEREST ON BANK DEPOSITS      | 42,104               | 63,501              | 444,288                | 402,184                | 1055.2%             | 776.5%                      |
| LOST AND DAMAGED               | 18,121               |                     | 10,122                 | (7,999)                | 55.9%               | 69.4%                       |
| TOTAL LOCAL REVENUE            | 60,225               | 63,501              | 454,410                | 394,185                | 754.5%              | 563.7%                      |
| DEPT OF EDUCATION              | 5,889,269            | 477,933             | 4,367,538              | (1,521,731)            | 74.2%               | 75.0%                       |
| TOTAL REVENUE-COMMONWEALTH     | 5,889,269            | 477,933             | 4,367,538              | (1,521,731)            | 74.2%               | 75.0%                       |
| TOTAL REVENUES                 | 5,949,494            | 541,434             | 4,821,948              | (1,127,546)            | 81.0%               | 80.0%                       |
| PRIOR YEAR FUND BALANCE (PYFB) | 3,583,720            |                     |                        |                        |                     |                             |
| PYFB-ENCUMBRANCES              | 383,638              |                     |                        |                        |                     |                             |
| TOTAL REVENUES AND PYFB        | 9,916,852            |                     |                        |                        |                     |                             |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                              |
| PERSONNEL SERVICES     | 109,797                   | (61,537)                |                            |                             | 109,797              |                      | 78.3%                        |
| FRINGE BENEFITS        | 43,755                    | (21,032)                |                            |                             | 43,755               |                      | 71.9%                        |
| MATERIALS AND SUPPLIES | 9,763,300                 |                         | 3,716,429                  |                             | 6,046,871            | 38.1%                | 40.4%                        |
| TOTAL                  | 9,916,852                 | (82,569)                | 3,716,429                  |                             | 6,200,423            | 37.5%                | 41.0%                        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL RISK MANAGEMENT FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|              |                   |                                   |                   |
|--------------|-------------------|-----------------------------------|-------------------|
| ASSETS:      |                   | LIABILITIES:                      |                   |
| CASH         | 22,768,870        | CHECKS PAYABLE                    | 24,000            |
| PREPAID ITEM | 366,096           | EST CLAIMS/JUDGMENTS PAYABLE      | 9,216,935         |
|              |                   | TOTAL LIABILITIES                 | <u>9,240,935</u>  |
|              |                   | FUND EQUITY:                      |                   |
|              |                   | RETAINED EARNINGS                 | 12,211,943        |
|              |                   | ENCUMBRANCES                      | 27,271            |
|              |                   | RESERVE FOR ENCUMBRANCES          | (27,271)          |
|              |                   | EXPENSES                          | (8,395,653)       |
|              |                   | REVENUES                          | 10,077,741        |
|              |                   | TOTAL FUND EQUITY                 | <u>13,894,031</u> |
| TOTAL ASSETS | <u>23,134,966</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>23,134,966</u> |

|                           |                     |                        |
|---------------------------|---------------------|------------------------|
| REVENUES:                 | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED |
| INTEREST ON BANK DEPOSITS | 123,713             | 1,018,169              |
| RISK MANAGEMENT CHARGES   |                     | 8,995,919              |
| INSURANCE PROCEEDS        | 8,736               | 52,937                 |
| MISCELLANEOUS REVENUE     |                     | 10,716                 |
| TOTAL REVENUES            | <u>132,449</u>      | <u>10,077,741</u>      |

|                             |                     |                        |                             |
|-----------------------------|---------------------|------------------------|-----------------------------|
| EXPENSES:                   | MONTH'S<br>EXPENSES | YR-TO-DATE<br>EXPENSES | OUTSTANDING<br>ENCUMBRANCES |
| PERSONNEL SERVICES          | 37,338              | 334,177                |                             |
| FRINGE BENEFITS             | 14,404              | 116,586                |                             |
| OTHER PURCHASED SERVICES    | 3,659               | 273,532                | 26,245                      |
| FIRE AND PROPERTY INSURANCE |                     | 3,688,253              |                             |
| MOTOR VEHICLE INSURANCE     |                     | 1,731,216              |                             |
| WORKER'S COMPENSATION       | 102,781             | 1,868,419              |                             |
| GENERAL LIABILITY INSURANCE |                     | 236,299                |                             |
| CAPITAL IMPROVEMENT         | 5,355               | 14,254                 |                             |
| MISCELLANEOUS               | 946                 | 58,165                 |                             |
| MATERIALS AND SUPPLIES      | 25,486              | 74,752                 | 1,026                       |
| TOTAL                       | <u>189,969</u>      | <u>8,395,653</u>       | <u>27,271</u>               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 5,820,248        | DEPOSITS PAYABLE                  | <u>65,000</u>    |
|              |                  | TOTAL LIABILITIES                 | <u>65,000</u>    |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      | 4,615,532        |
|              |                  | ESTIMATED REVENUE                 | (628,000)        |
|              |                  | APPROPRIATIONS                    | 2,953,127        |
|              |                  | ENCUMBRANCES                      | 830,339          |
|              |                  | RESERVE FOR ENCUMBRANCES          | (830,339)        |
|              |                  | EXPENDITURES                      | (2,107,285)      |
|              |                  | REVENUES                          | <u>921,874</u>   |
|              |                  | TOTAL FUND EQUITY                 | <u>5,755,248</u> |
| TOTAL ASSETS | <u>5,820,248</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>5,820,248</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | FY 2025<br>PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|--------------------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |                                |
| INTEREST ON BANK DEPOSITS      | 26,000               | 33,187              | 285,172                | 259,172                | 1096.8%             | 1045.9%                        |
| RENT- WIRELESS COMMUNICATION   | 602,000              |                     |                        | (602,000)              |                     |                                |
| TOWER RENT-BAYSIDE HIGH        |                      |                     | 30,250                 | 30,250                 |                     |                                |
| TOWER RENT-COX HIGH            |                      | 3,500               | 188,825                | 188,825                |                     |                                |
| TOWER RENT-FIRST COLONIAL HIGH |                      |                     | 39,099                 | 39,099                 |                     |                                |
| TOWER RENT-LANDSTOWN HIGH      |                      |                     | 90,739                 | 90,739                 |                     |                                |
| TOWER RENT-OCEAN LAKES HIGH    |                      | 72,376              | 101,658                | 101,658                |                     |                                |
| TOWER RENT-TALLWOOD HIGH       |                      |                     | 57,453                 | 57,453                 |                     |                                |
| TOWER RENT-TECH CENTER         |                      | 6,757               | 115,400                | 115,400                |                     |                                |
| TOWER RENT-WOODSTOCK ELEM      |                      | 1,492               | 13,278                 | 13,278                 |                     |                                |
| TOTAL REVENUES                 | <u>628,000</u>       | <u>117,312</u>      | <u>921,874</u>         | <u>293,874</u>         | 146.8%              | 159.8%                         |
| PRIOR YEAR FUND BALANCE (PYFB) | <u>2,325,127</u>     |                     |                        |                        |                     |                                |
| TOTAL REVENUES AND PYFB        | <u>2,953,127</u>     |                     |                        |                        |                     |                                |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | FY 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|---------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                                 |
| MATERIALS AND SUPPLIES | 1,000,000                 |                         |                            |                             | 1,000,000            |                      |                                 |
| CAPITAL OUTLAY         | <u>1,953,127</u>          | <u>703,331</u>          | <u>2,107,285</u>           | <u>830,339</u>              | <u>(984,497)</u>     | 150.4%               |                                 |
| TOTAL                  | <u>2,953,127</u>          | <u>703,331</u>          | <u>2,107,285</u>           | <u>830,339</u>              | <u>15,503</u>        | 99.5%                |                                 |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF REVENUES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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**Revenues :**

|                                      | FY 2026<br>Estimated | Month's<br>Realized | Yr-To-Date<br>Realized | Unrealized<br>Revenues | Percent<br>Realized |
|--------------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| Source:                              |                      |                     |                        |                        |                     |
| Commonwealth of Virginia             | 30,888,485           | 1,698,617           | 17,548,409             | (13,340,076)           | 56.8%               |
| Federal Government                   | 61,288,909           | 2,174,665           | 17,838,199             | (43,450,710)           | 29.1%               |
| Other Sources                        | 4,926,681            | 39,882              | 2,205,310              | (2,721,371)            | 44.8%               |
| Transfers from School Operating Fund | 11,869,396           |                     | 11,869,396             |                        | 100.0%              |
| <b>Total Revenues</b>                | <b>108,973,471</b>   | <b>3,913,164</b>    | <b>49,461,314</b>      | <b>(59,512,157)</b>    | <b>45.4%</b>        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|                                                | <u>FY 2026</u><br><u>APPROPRIATIONS</u> | <u>MONTH'S</u><br><u>EXPENDITURES</u> | <u>YR-TO-DATE</u><br><u>EXPENDITURES</u> | <u>OUTSTANDING</u><br><u>ENCUMBRANCES</u> | <u>REMAINING</u><br><u>BALANCE</u> | <u>PERCENT</u><br><u>OBLIGATED</u> |
|------------------------------------------------|-----------------------------------------|---------------------------------------|------------------------------------------|-------------------------------------------|------------------------------------|------------------------------------|
| 2 REVOLUTIONS                                  | 17,067                                  |                                       |                                          |                                           | 17,067                             |                                    |
| ACSE-APCS EXPANSION                            | 20,000                                  |                                       | 670                                      |                                           | 19,330                             | 3.4%                               |
| ADULT BASIC EDUCATION                          | 365,529                                 | 41,050                                | 292,351                                  |                                           | 73,178                             | 80.0%                              |
| ADVANCING COMPUTER SCIENCE EDUCATION           | 72,250                                  | 14,296                                | 29,144                                   |                                           | 43,106                             | 40.3%                              |
| ALGEBRA READINESS                              | 3,922,981                               | 107,497                               | 676,392                                  | 239,392                                   | 3,007,197                          | 23.3%                              |
| AP/IB/CE EXAM FEE REDUCTION PROGRAM            | 81,479                                  | 17,732                                | 17,732                                   |                                           | 63,747                             | 21.8%                              |
| BAYPORT FOUNDATION                             | 138,606                                 |                                       | 138,606                                  |                                           |                                    | 100.0%                             |
| BLUEFORGE - TCEC WELDING LAB                   | 1,962,589                               | 12,542                                | 214,259                                  | 1,367,129                                 | 381,201                            | 80.6%                              |
| CAREER & TECH ED STATE EQUIP ALLOC             | 71,972                                  |                                       | 7,989                                    | 62,139                                    | 1,844                              | 97.4%                              |
| CAREER SWITCHER PROG MENTOR REIMB              | 12,720                                  |                                       |                                          |                                           | 12,720                             |                                    |
| CARL PERKINS                                   | 1,075,058                               | 191,721                               | 744,275                                  | 29,103                                    | 301,680                            | 71.9%                              |
| COPS SCHOOL VIOLENCE PREVENTION                | 33,659                                  |                                       | 33,659                                   |                                           |                                    | 100.0%                             |
| CORRECTIONS ED & OTHER INSTITUTIONALIZED       | 1,098                                   |                                       | 1,098                                    |                                           |                                    | 100.0%                             |
| CRITICAL NATIONAL SECURITY LANGUAGE INITIATIVE | 37,000                                  | 2,872                                 | 20,065                                   |                                           | 16,935                             | 54.2%                              |
| CTE SPECIAL STATE EQUIP ALLOC                  | 56,337                                  |                                       |                                          | 54,607                                    | 1,730                              | 96.9%                              |
| DODEA SPANISH IMMERSION                        | 237,597                                 | 23,393                                | 172,824                                  | 7,773                                     | 57,000                             | 76.0%                              |
| DODEA WLARP                                    | 3,343,534                               | 2,251                                 | 180,692                                  |                                           | 3,162,842                          | 5.4%                               |
| EARLY READING INTERVENTION                     | 7,273,773                               | 339,259                               | 2,168,686                                |                                           | 5,105,087                          | 29.8%                              |
| FLEXIBLE PER PUPIL FUNDING                     | 6,885,662                               | 672,999                               | 4,034,917                                | 428,557                                   | 2,422,188                          | 64.8%                              |
| GENERAL ADULT ED                               | 29,877                                  | 5,914                                 | 26,558                                   |                                           | 3,319                              | 88.9%                              |
| HAMPTON ROADS WORKFORCE COUNCIL - ALC          | 128,000                                 | 6,192                                 | 45,241                                   |                                           | 82,759                             | 35.3%                              |
| HARBOR HOPE CENTER                             | 38,518                                  |                                       |                                          |                                           | 38,518                             |                                    |
| HVAC CSLFRF                                    | 1,121,472                               |                                       | 968,048                                  | 153,424                                   |                                    | 100.0%                             |
| INDUSTRY CERT EXAMINATIONS                     | 62,780                                  |                                       | 62,780                                   |                                           |                                    | 100.0%                             |
| INDUSTRY CERT EXAMINATIONS STEM-H              | 23,576                                  |                                       | 23,576                                   |                                           |                                    | 100.0%                             |
| ISAEP                                          | 64,216                                  | 3,274                                 | 29,234                                   |                                           | 34,982                             | 45.5%                              |
| ITEACH SUPPLEMENT                              | 9,410                                   |                                       |                                          |                                           | 9,410                              |                                    |
| JAIL EDUCATION PROGRAM                         | 347,279                                 | 16,502                                | 132,765                                  |                                           | 214,514                            | 38.2%                              |
| JUUL LABS                                      | 1,496,430                               |                                       |                                          |                                           | 1,496,430                          |                                    |
| JUVENILE DETENTION HOME                        | 1,646,450                               | 147,059                               | 1,165,675                                |                                           | 480,775                            | 70.8%                              |
| MCKINNEY VENTO                                 | 123,894                                 | 1,562                                 | 7,200                                    |                                           | 116,694                            | 5.8%                               |
| MIDDLE SCHOOL MARITIME EXPLORATION             | 23,000                                  | 23,000                                | 23,000                                   |                                           |                                    | 100.0%                             |
| MYCAA-ALC                                      | 2,298                                   |                                       |                                          |                                           | 2,298                              |                                    |
| MYCAA-LPN                                      | 1,000                                   |                                       |                                          |                                           | 1,000                              |                                    |
| NATIONAL BOARD CERTIFICATION INCENTIVE         | 337,500                                 |                                       | 337,500                                  |                                           |                                    | 100.0%                             |
| NEW TEACHER MENTOR                             | 27,918                                  |                                       |                                          |                                           | 27,918                             |                                    |
| NJROTC                                         | 109,744                                 |                                       |                                          |                                           | 109,744                            |                                    |
| NO KID HUNGRY                                  | 3,083                                   |                                       | 3,083                                    |                                           |                                    | 100.0%                             |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
SCHOOL GRANTS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|                                                | FY 2026<br><u>APPROPRIATIONS</u> | MONTH'S<br><u>EXPENDITURES</u> | YR-TO-DATE<br><u>EXPENDITURES</u> | OUTSTANDING<br><u>ENCUMBRANCES</u> | REMAINING<br><u>BALANCE</u> | PERCENT<br><u>OBLIGATED</u> |
|------------------------------------------------|----------------------------------|--------------------------------|-----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| NYLF GRIEF-SENSITIVE SCHOOLS                   | 18,944                           |                                |                                   |                                    | 18,944                      |                             |
| POST 9-11 GI BILL                              | 3,650                            |                                |                                   |                                    | 3,650                       |                             |
| PRE-APPRENTICESHIP                             | 111,000                          | 1,499                          | 1,554                             |                                    | 109,446                     | 1.4%                        |
| PRESCHOOL - IDEA SECTION 619                   | 1,035,630                        | 47,920                         | 397,800                           |                                    | 637,830                     | 38.4%                       |
| PROJECT GRADUATION                             | 85,820                           | 2,892                          | 16,225                            |                                    | 69,595                      | 18.9%                       |
| RACE TO GED                                    | 53,039                           | 7,004                          | 42,798                            |                                    | 10,241                      | 80.7%                       |
| RECOVERY HIGH SCHOOL                           | 623,390                          | 34,216                         | 251,646                           | 213                                | 371,531                     | 40.4%                       |
| RESERVE FOR CONTINGENCY                        | 2,081,123                        |                                |                                   |                                    | 2,081,123                   |                             |
| SCHOOL SECURITY EQUIPMENT                      | 148,500                          | 61,242                         | 61,242                            | 87,258                             |                             | 100.0%                      |
| SCHOOL SECURITY OFFICER PROGRAM                | 744,330                          | 62,334                         | 418,832                           |                                    | 325,498                     | 56.3%                       |
| SCHOOL-BASED HEALTH WORKFORCE                  | 255,000                          |                                | 255,000                           |                                    |                             | 100.0%                      |
| STEM FEN & GWC EVENT                           | 6,499                            | 6,294                          | 6,294                             |                                    | 205                         | 96.8%                       |
| STEM TEACHER RECRUITMENT & RETENTION INCENTIVE | 100,000                          |                                |                                   |                                    | 100,000                     |                             |
| TECHNOLOGY INITIATIVE                          | 5,595,064                        | 27,362                         | 644,095                           | 1,996,018                          | 2,954,951                   | 47.2%                       |
| TITLE I PART A                                 | 25,227,090                       | 1,537,862                      | 15,023,032                        | 858,561                            | 9,345,497                   | 63.0%                       |
| TITLE I PART D SUBPART 1                       | 33,828                           | 524                            | 16,913                            |                                    | 16,915                      | 50.0%                       |
| TITLE I PART D SUBPART 2                       | 301,688                          | 14,033                         | 108,077                           |                                    | 193,611                     | 35.8%                       |
| TITLE II PART A                                | 3,141,612                        | 137,512                        | 995,474                           |                                    | 2,146,138                   | 31.7%                       |
| Title III PART A IMMIGRANT & YOUTH             | 36,567                           |                                | 20,108                            |                                    | 16,459                      | 55.0%                       |
| TITLE III PART A LANGUAGE ACQUISITION          | 576,536                          | 14,430                         | 178,598                           |                                    | 397,938                     | 31.0%                       |
| TITLE IV PART A                                | 2,866,801                        | 47,500                         | 803,005                           | 12,994                             | 2,050,802                   | 28.5%                       |
| TITLE IV PELL                                  | 65,130                           |                                | 6,837                             |                                    | 58,293                      | 10.5%                       |
| TITLE VI-B IDEA SECTION 611                    | 21,540,065                       | 1,752,782                      | 12,267,226                        |                                    | 9,272,839                   | 57.0%                       |
| UNITED WAY - MENTOR & ENRICHMENT               | 331,563                          |                                | 181,563                           |                                    | 150,000                     | 54.8%                       |
| VA OPIOID ABATEMENT COOPERATIVE                | 192,510                          | 37,437                         | 37,437                            |                                    | 155,073                     | 19.4%                       |
| VA OPIOID ABATEMENT INDIVIDUAL                 | 140,000                          |                                | 45,000                            |                                    | 95,000                      | 32.1%                       |
| VA PRESCHOOL INITIATIVE                        | 12,432,837                       | 832,760                        | 5,723,791                         |                                    | 6,709,046                   | 46.0%                       |
| VFHY FENTANYL ACTIVATION                       | 751                              |                                | 751                               |                                    |                             | 100.0%                      |
| VIRGINIA TIERED SYSTEMS OF SUPPORT             | 4,595                            |                                | 500                               |                                    | 4,095                       | 10.9%                       |
| WORKPLACE READINESS                            | 14,553                           |                                | 14,553                            |                                    |                             | 100.0%                      |
| TOTAL SCHOOL GRANTS FUND                       | <u>108,973,471</u>               | <u>6,254,718</u>               | <u>49,076,370</u>                 | <u>5,297,168</u>                   | <u>54,599,933</u>           | <u>49.9%</u>                |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL BOARD/CITY HEALTH INSURANCE FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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**SCHOOLS HEALTH INSURANCE FUND:**

|                                          |                   |                                          |                     |
|------------------------------------------|-------------------|------------------------------------------|---------------------|
| <b>ASSETS:</b>                           |                   | <b>LIABILITIES:</b>                      |                     |
| CASH                                     | 25,184,246        | CHECKS PAYABLE                           | 77,775              |
|                                          |                   | ACCOUNTS PAYABLE-HSA                     | 150                 |
|                                          |                   | UNEARNED REVENUE                         | 5,500,701           |
|                                          |                   | EST CLAIMS-JUDGMENTS PAYABLE             | 5,538,000           |
|                                          |                   | <b>TOTAL LIABILITIES</b>                 | <b>11,116,626</b>   |
|                                          |                   | <b>FUND EQUITY:</b>                      |                     |
|                                          |                   | RETAINED EARNINGS                        | 16,855,044          |
|                                          |                   | EXPENSES                                 | (86,858,434)        |
|                                          |                   | REVENUES                                 | 84,071,010          |
|                                          |                   | <b>TOTAL FUND EQUITY</b>                 | <b>14,067,620</b>   |
| <b>TOTAL ASSETS</b>                      | <b>25,184,246</b> | <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>25,184,246</b>   |
|                                          |                   | <b>MONTH'S</b>                           | <b>YEAR-TO-DATE</b> |
|                                          |                   | <b>REALIZED</b>                          | <b>REALIZED</b>     |
| <b>REVENUES:</b>                         |                   |                                          |                     |
| INTEREST ON BANK DEPOSITS                |                   | 134,786                                  | 856,119             |
| EMPLOYEE PREMIUMS-SCHOOLS                |                   | 1,471,063                                | 9,229,253           |
| EMPLOYER PREMIUMS-SCHOOLS                |                   | 8,425,648                                | 73,982,553          |
| COBRA ADMINISTRATIVE FEE-SCHOOLS         |                   | 294                                      | 3,085               |
|                                          |                   | <b>10,031,791</b>                        | <b>84,071,010</b>   |
|                                          |                   | <b>MONTH'S</b>                           | <b>YEAR-TO-DATE</b> |
|                                          |                   | <b>REALIZED</b>                          | <b>REALIZED</b>     |
| <b>EXPENSES:</b>                         |                   |                                          |                     |
| SALARIES AND BENEFITS                    |                   | 198,365                                  | 1,957,180           |
| HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS |                   | 10,926,781                               | 84,901,254          |
|                                          |                   | <b>11,125,146</b>                        | <b>86,858,434</b>   |

**CITY HEALTH INSURANCE FUND:**

|                                       |                   |                                          |                     |
|---------------------------------------|-------------------|------------------------------------------|---------------------|
| <b>ASSETS:</b>                        |                   | <b>LIABILITIES:</b>                      |                     |
| CASH                                  | 22,733,748        | ACCOUNTS PAYABLE-HSA                     | 843                 |
|                                       |                   | EST CLAIMS-JUDGMENTS PAYABLE             | 2,918,000           |
|                                       |                   | <b>TOTAL LIABILITIES</b>                 | <b>2,918,843</b>    |
|                                       |                   | <b>FUND EQUITY:</b>                      |                     |
|                                       |                   | RETAINED EARNINGS                        | 26,748,708          |
|                                       |                   | EXPENSES                                 | (60,794,178)        |
|                                       |                   | REVENUES                                 | 53,860,375          |
|                                       |                   | <b>TOTAL FUND EQUITY</b>                 | <b>19,814,905</b>   |
| <b>TOTAL ASSETS</b>                   | <b>22,733,748</b> | <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>22,733,748</b>   |
|                                       |                   | <b>MONTH'S</b>                           | <b>YEAR-TO-DATE</b> |
|                                       |                   | <b>REALIZED</b>                          | <b>REALIZED</b>     |
| <b>REVENUES:</b>                      |                   |                                          |                     |
| INTEREST ON BANK DEPOSITS             |                   | 126,610                                  | 1,116,820           |
| EMPLOYEE PREMIUMS-CITY                |                   | 1,080,101                                | 9,561,223           |
| EMPLOYER PREMIUMS-CITY                |                   | 5,090,210                                | 43,180,005          |
| COBRA ADMINISTRATIVE FEE-CITY         |                   | 187                                      | 2,327               |
| <b>TOTAL REVENUES</b>                 |                   | <b>6,297,108</b>                         | <b>53,860,375</b>   |
|                                       |                   | <b>MONTH'S</b>                           | <b>YEAR-TO-DATE</b> |
|                                       |                   | <b>EXPENSES</b>                          | <b>EXPENSES</b>     |
| <b>EXPENSES:</b>                      |                   |                                          |                     |
| SALARIES AND BENEFITS                 |                   | 154,654                                  | 1,703,111           |
| HEALTH CLAIMS AND OTHER EXPENSES-CITY |                   | 7,807,587                                | 59,091,067          |
| <b>TOTAL EXPENSES</b>                 |                   | <b>7,962,241</b>                         | <b>60,794,178</b>   |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL VENDING OPERATIONS FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

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|              |         |                                   |           |
|--------------|---------|-----------------------------------|-----------|
| ASSETS:      |         | LIABILITIES:                      |           |
| CASH         | 364,930 | TOTAL LIABILITIES                 |           |
|              |         | FUND EQUITY:                      |           |
|              |         | FUND BALANCE                      | 400,012   |
|              |         | ESTIMATED REVENUE                 | (150,000) |
|              |         | APPROPRIATIONS                    | 150,000   |
|              |         | ENCUMBRANCES                      |           |
|              |         | RESERVE FOR ENCUMBRANCES          |           |
|              |         | EXPENDITURES                      | (143,275) |
|              |         | REVENUES                          | 108,193   |
|              |         | TOTAL FUND EQUITY                 | 364,930   |
| TOTAL ASSETS | 364,930 | TOTAL LIABILITIES AND FUND EQUITY | 364,930   |

|                             | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED | 2025<br>PERCENT<br>REALIZED |
|-----------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|-----------------------------|
| REVENUES:                   |                      |                     |                        |                        |                     |                             |
| INTEREST ON BANK DEPOSITS   |                      | 9,587               | 58,335                 | 58,335                 |                     |                             |
| VENDING OPERATIONS RECEIPTS | 150,000              |                     | 49,858                 | (100,142)              | 33.2%               | 81.9%                       |
| TOTAL REVENUES              | 150,000              | 9,587               | 108,193                | (41,807)               | 72.1%               | 107.8%                      |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED | 2025<br>PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|------------------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |                              |
| SCHOOL ALLOCATIONS     | 149,200                   | 143,275                 | 143,275                    |                             | 5,925                | 96.0%                | 95.3%                        |
| PURCHASED SERVICES     | 800                       |                         |                            |                             | 800                  |                      |                              |
| MATERIALS AND SUPPLIES |                           | 42                      |                            |                             |                      |                      |                              |
| TOTAL                  | 150,000                   | 143,317                 | 143,275                    |                             | 6,725                | 95.5%                | 94.8%                        |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 15

|              |                  |                                   |                  |
|--------------|------------------|-----------------------------------|------------------|
| ASSETS:      |                  | LIABILITIES:                      |                  |
| CASH         | 5,204,819        | TOTAL LIABILITIES                 |                  |
|              |                  |                                   |                  |
|              |                  | FUND EQUITY:                      |                  |
|              |                  | FUND BALANCE                      | 2,896,332        |
|              |                  | ESTIMATED REVENUE                 |                  |
|              |                  | APPROPRIATIONS                    | 1,122,591        |
|              |                  | ENCUMBRANCES                      | 23,587           |
|              |                  | RESERVE FOR ENCUMBRANCES          | (23,587)         |
|              |                  | EXPENDITURES                      | (167,383)        |
|              |                  | REVENUES                          | 1,353,279        |
|              |                  | TOTAL FUND EQUITY                 | 5,204,819        |
| TOTAL ASSETS | <u>5,204,819</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>5,204,819</u> |

|                                | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| REVENUES:                      |                      |                     |                        |                        |                     |
| INTEREST ON BANK DEPOSITS      |                      | 174,648             | 1,353,279              | 1,353,279              | %                   |
| TOTAL REVENUES                 |                      | <u>174,648</u>      | <u>1,353,279</u>       | <u>1,353,279</u>       |                     |
| PRIOR YEAR FUND BALANCE (PYFB) | 1,000,000            |                     |                        |                        |                     |
| PYFB-ENCUMBRANCES              | <u>122,591</u>       |                     |                        |                        |                     |
| TOTAL REVENUES AND PYFB        | <u>1,122,591</u>     |                     |                        |                        |                     |

|                        | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXPENDITURES:          |                           |                         |                            |                             |                      |                      |
| PURCHASED SERVICES     | 797                       |                         | 28,810                     | 886                         | (28,899)             | 3726.0%              |
| MATERIALS AND SUPPLIES | 1,004,991                 | 1,043                   | 37,317                     | 8,375                       | 959,299              | 4.5%                 |
| CAPITAL OUTLAY         | <u>116,803</u>            |                         | <u>101,256</u>             | <u>14,326</u>               | <u>1,221</u>         | <u>99.0%</u>         |
|                        | <u>1,122,591</u>          | <u>1,043</u>            | <u>167,383</u>             | <u>23,587</u>               | <u>931,621</u>       | <u>17.0%</u>         |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
SCHOOL EQUIPMENT REPLACEMENT FUND  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 16

|              |                |                                   |                |
|--------------|----------------|-----------------------------------|----------------|
| ASSETS:      |                | LIABILITIES:                      |                |
| CASH         | 197,077        | TOTAL LIABILITIES                 |                |
|              |                |                                   |                |
|              |                | FUND EQUITY:                      |                |
|              |                | FUND BALANCE                      | (201,393)      |
|              |                | ESTIMATED REVENUE                 |                |
|              |                | APPROPRIATIONS                    | 494,978        |
|              |                | ENCUMBRANCES                      | 40,445         |
|              |                | RESERVE FOR ENCUMBRANCES          | (40,445)       |
|              |                | EXPENDITURES                      | (107,965)      |
|              |                | REVENUES                          | 11,457         |
|              |                | TOTAL FUND EQUITY                 | 197,077        |
| TOTAL ASSETS | <u>197,077</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>197,077</u> |

|                                |                      |                     |                        |                        |                     |
|--------------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|
| REVENUES:                      | FY 2026<br>ESTIMATED | MONTH'S<br>REALIZED | YR-TO-DATE<br>REALIZED | UNREALIZED<br>REVENUES | PERCENT<br>REALIZED |
| INTEREST ON BANK DEPOSITS      |                      | 1,161               | 11,457                 | 11,457                 | %                   |
| TOTAL REVENUES                 |                      | <u>1,161</u>        | <u>11,457</u>          | <u>11,457</u>          |                     |
| PRIOR YEAR FUND BALANCE (PYFB) | 400,000              |                     |                        |                        |                     |
| PYFB-ENCUMBRANCES              | 94,978               |                     |                        |                        |                     |
| TOTAL REVENUES AND PYFB        | <u>494,978</u>       |                     |                        |                        |                     |

|                        |                           |                         |                            |                             |                      |                      |
|------------------------|---------------------------|-------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXPENDITURES:          | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YR-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
| PURCHASED SERVICES     | 41,508                    | 925                     | 17,588                     | 19,050                      | 4,870                | 88.3%                |
| MATERIALS AND SUPPLIES | 443,210                   |                         | 56,600                     | 9,800                       | 376,810              | 15.0%                |
| CAPITAL OUTLAY         | 10,260                    | 22,518                  | 33,777                     | 11,595                      | (35,112)             | 442.2%               |
| TOTAL                  | <u>494,978</u>            | <u>23,443</u>           | <u>107,965</u>             | <u>40,445</u>               | <u>346,568</u>       | 30.0%                |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
CAPITAL PROJECTS  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 17

|                                                    | FY 2026<br>APPROPRIATIONS | MONTH'S<br>EXPENDITURES | YEAR-TO-DATE<br>EXPENDITURES | PROJECT-TO-DATE<br>EXPENDITURES | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>BALANCE | PERCENT<br>OBLIGATED |
|----------------------------------------------------|---------------------------|-------------------------|------------------------------|---------------------------------|-----------------------------|----------------------|----------------------|
| 601001-RENOV-REPLACEMT-ENERGY MGMT II              | 19,325,000                | 112,527                 | 729,134                      | 13,978,744                      | 599,605                     | 4,746,651            | 75.44%               |
| 601002-TENNIS COURT RENOVATIONS II                 | 2,410,000                 |                         | 507,112                      | 1,991,379                       |                             | 418,621              | 82.63%               |
| 601005-JOHN B DEY ES MODERNIZATION                 | 27,970,076                |                         |                              | 27,734,645                      |                             | 235,431              | 99.16%               |
| 601006-THOROUGHGOOD ES REPLACEMENT                 | 32,470,000                |                         |                              | 32,467,457                      |                             | 2,543                | 99.99%               |
| 601007-PRINCESS ANNE MS REPLACEMENT                | 76,938,759                |                         |                              | 76,915,409                      |                             | 23,350               | 99.97%               |
| 601013-RENOV & REPLACE-REROOFING PHASE II          | 35,025,639                |                         |                              | 35,025,361                      |                             | 278                  | 99.99%               |
| 601015-PRINCESS ANNE HS REPLACEMENT                | 220,935,225               |                         |                              | 6,784,594                       | 33,650                      | 214,116,981          | 3.09%                |
| 601016-ENERGY PERFORMANCE CONTRACTS PHASE II       | 40,000,000                | 70,513                  | 2,195,953                    | 37,319,186                      | 2,460,456                   | 220,358              | 99.45%               |
| 601017-RENOV & REPLACE-GROUND PH III               | 24,337,887                | 4,483                   | 698,665                      | 20,536,084                      | 1,834,821                   | 1,966,982            | 91.92%               |
| 601018-RENOV & REPLACE-HVAC PH III                 | 120,812,146               | 2,687,306               | 21,654,137                   | 77,901,860                      | 19,402,568                  | 23,507,718           | 80.54%               |
| 601019-RENOV & REPLACE-REROOFING PH III            | 54,084,260                | 114,346                 | 6,077,871                    | 36,258,283                      | 10,796,238                  | 7,029,739            | 87.00%               |
| 601020-RENOV & REPLACE - VARIOUS PH III            | 37,425,854                | 205,019                 | 2,883,494                    | 26,627,345                      | 3,310,823                   | 7,487,686            | 79.99%               |
| 601021-PLAZA ANNEX-LASKIN ROAD ADDITION            | 13,720,000                |                         | (100,000)                    | 13,605,980                      | 9,435                       | 104,585              | 99.24%               |
| 601022-ELEMENTARY PLAYGROUND EQUIPMENT REP         | 3,344,737                 |                         | 18,248                       | 2,529,374                       | 451,652                     | 363,711              | 89.13%               |
| 601025-SCHOOL HR-PAYROLL                           | 9,196,000                 |                         |                              | 8,867,573                       |                             | 328,427              | 96.43%               |
| 601026-LYNNHAVEN MIDDLE SCHOOL EXPANSION           | 14,250,000                | 44,489                  | 44,489                       | 13,914,508                      |                             | 335,492              | 97.65%               |
| 601027-RENOV & REPLACE-SAFE SCHOOLS IMPROVEMENTS   | 1,210,000                 | 2,992                   | 109,223                      | 1,106,161                       | 102,040                     | 1,799                | 99.85%               |
| 601028-TRI-CAMPUS ADDITIONS                        | 27,650,085                | 158,545                 | 1,243,139                    | 3,776,803                       | 544,042                     | 23,329,240           | 15.63%               |
| 601029-BAYSIDE HIGH SCHOOL REPLACEMENT             | 5,936,507                 |                         |                              | 5,509,840                       |                             | 426,667              | 92.81%               |
| 601030-REPLACEMENT PAYROLL SYSTEM                  | 18,017,509                | 755                     | 101,539                      | 101,539                         | 500,000                     | 17,415,970           | 3.34%                |
| 601031-SCHOOL BUS & FLEET REPLACEMENT              | 7,713,000                 |                         | 67,561                       | 7,507,002                       | 35,302                      | 170,696              | 97.79%               |
| 601032-PHONE SYSTEM REPLACEMENT                    | 7,266,223                 |                         |                              | 7,265,684                       |                             | 539                  | 99.99%               |
| 601033-COMPR LONG RANGE FACILITIES MASTER PLANNING | 200,000                   |                         |                              |                                 |                             | 200,000              |                      |
| 601999-PAYROLL ALLOCATION                          |                           | 166,796                 | 523,058                      | 523,058                         |                             | (523,058)            |                      |
| TOTAL CAPITAL PROJECTS                             | <u>800,238,907</u>        | <u>3,567,771</u>        | <u>36,753,623</u>            | <u>458,247,869</u>              | <u>40,080,632</u>           | <u>301,910,406</u>   | 62.27%               |

VIRGINIA BEACH CITY PUBLIC SCHOOLS  
GREEN RUN COLLEGIATE CHARTER SCHOOL  
JULY 1, 2025 THROUGH MARCH 31, 2026

B 18

|               |                  |                                   |                  |
|---------------|------------------|-----------------------------------|------------------|
| ASSETS:       |                  | LIABILITIES:                      |                  |
| CASH          | 2,033,280        | SALARIES PAYABLE-OPTIONS          | 234,578          |
| PREPAID ITEMS | 1,621            | FICA PAYABLE-OPTIONS              | <u>17,945</u>    |
|               |                  | TOTAL LIABILITIES                 | <u>252,523</u>   |
|               |                  | FUND EQUITY:                      |                  |
|               |                  | FUND BALANCE                      | 3,076            |
|               |                  | ESTIMATED REVENUE                 | (4,987,041)      |
|               |                  | APPROPRIATIONS                    | 4,987,041        |
|               |                  | ENCUMBRANCES                      | 2,403            |
|               |                  | RESERVE FOR ENCUMBRANCES          | (2,403)          |
|               |                  | EXPENDITURES                      | (3,207,739)      |
|               |                  | REVENUES                          | <u>4,987,041</u> |
|               |                  | TOTAL FUND EQUITY                 | <u>1,782,378</u> |
| TOTAL ASSETS  | <u>2,034,901</u> | TOTAL LIABILITIES AND FUND EQUITY | <u>2,034,901</u> |

|                            |                  |          |                  |            |          |         |
|----------------------------|------------------|----------|------------------|------------|----------|---------|
|                            | FY 2026          | MONTH'S  | YR-TO-DATE       | UNREALIZED | PERCENT  | 2025    |
| REVENUES:                  | ESTIMATED        | REALIZED | REALIZED         | REVENUES   | REALIZED | PERCENT |
| TRANSFER FROM GENERAL FUND | <u>4,987,041</u> | <u></u>  | <u>4,987,041</u> | <u></u>    | 100.0%   | 100.0%  |
| TOTAL REVENUES             | <u>4,987,041</u> | <u></u>  | <u>4,987,041</u> | <u></u>    | 100.0%   | 100.0%  |

|                        |                  |                |                  |              |                  |              |              |
|------------------------|------------------|----------------|------------------|--------------|------------------|--------------|--------------|
|                        | FY 2026          | MONTH'S        | YR-TO-DATE       | OUTSTANDING  | REMAINING        | PERCENT      | 2025         |
| EXPENDITURES:          | APPROPRIATIONS   | EXPENDITURES   | EXPENDITURES     | ENCUMBRANCES | BALANCE          | OBLIGATED    | PERCENT      |
| PERSONNEL SERVICES     | 3,095,028        | 286,351        | 2,113,563        |              | 981,465          | 68.3%        | 67.2%        |
| FRINGE BENEFITS        | 1,112,630        | 100,278        | 736,953          |              | 375,677          | 66.2%        | 67.6%        |
| PURCHASED SERVICES     | 441,422          | (4,664)        | 209,725          |              | 231,697          | 47.5%        | 37.3%        |
| OTHER CHARGES          | 81,574           | 840            | 28,965           |              | 52,609           | 35.5%        | 27.6%        |
| MATERIALS AND SUPPLIES | <u>256,387</u>   | <u>7,553</u>   | <u>118,533</u>   | <u>2,403</u> | <u>135,451</u>   | <u>47.2%</u> | <u>47.1%</u> |
| TOTAL                  | <u>4,987,041</u> | <u>390,358</u> | <u>3,207,739</u> | <u>2,403</u> | <u>1,776,899</u> | <u>64.4%</u> | <u>62.9%</u> |



# Interim Financial Statements

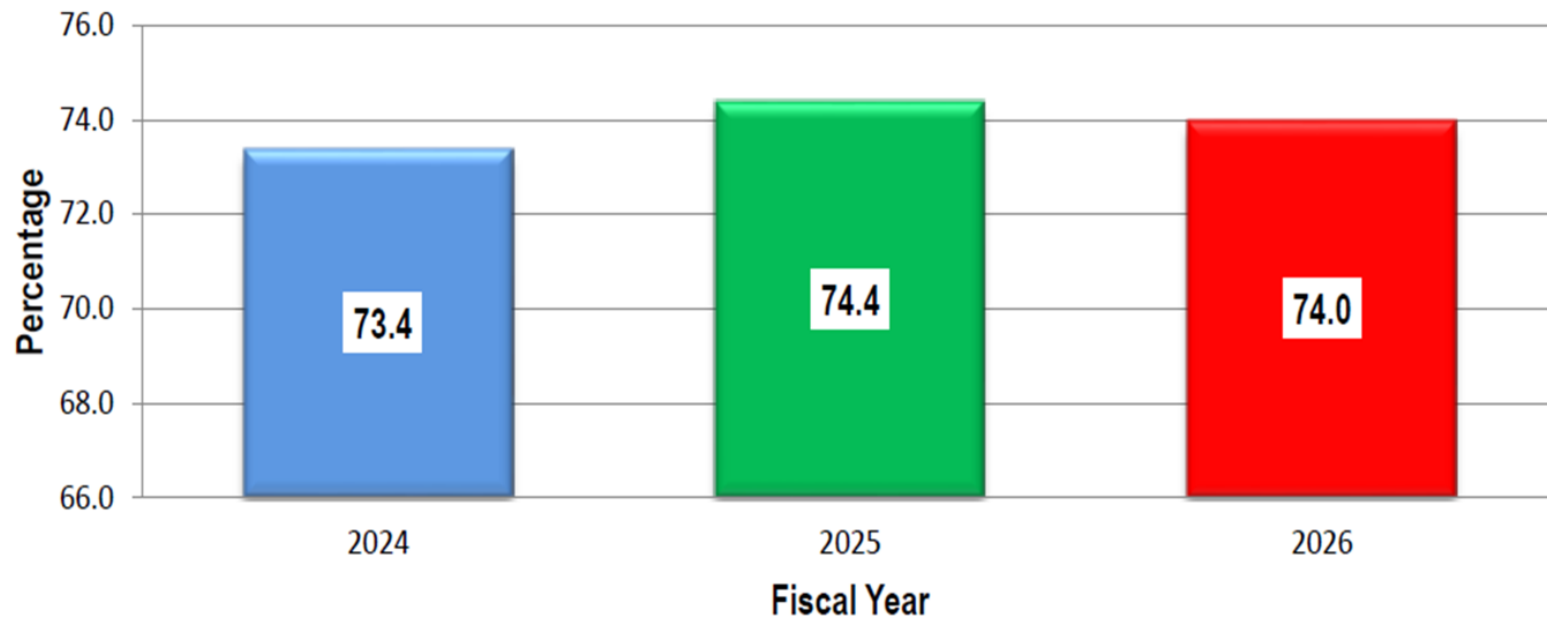
School Board Information

Tuesday, April 28, 2026

**Department of Budget and Finance, Office of Business Services**

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SUBJECT TO CHANGE

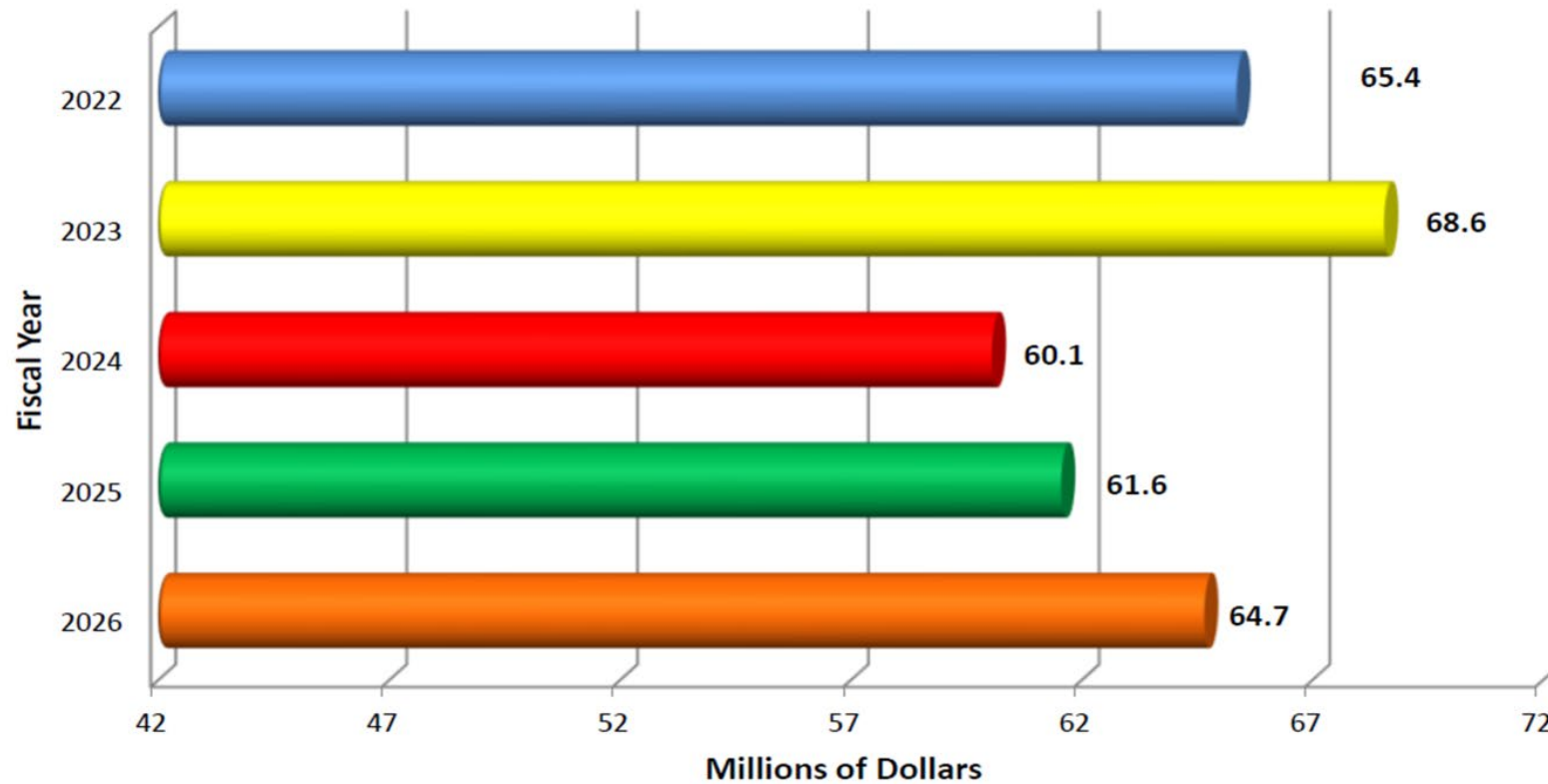
## School Operating Fund Revenue Percentage of Actual to Budget as of March 31, 2026



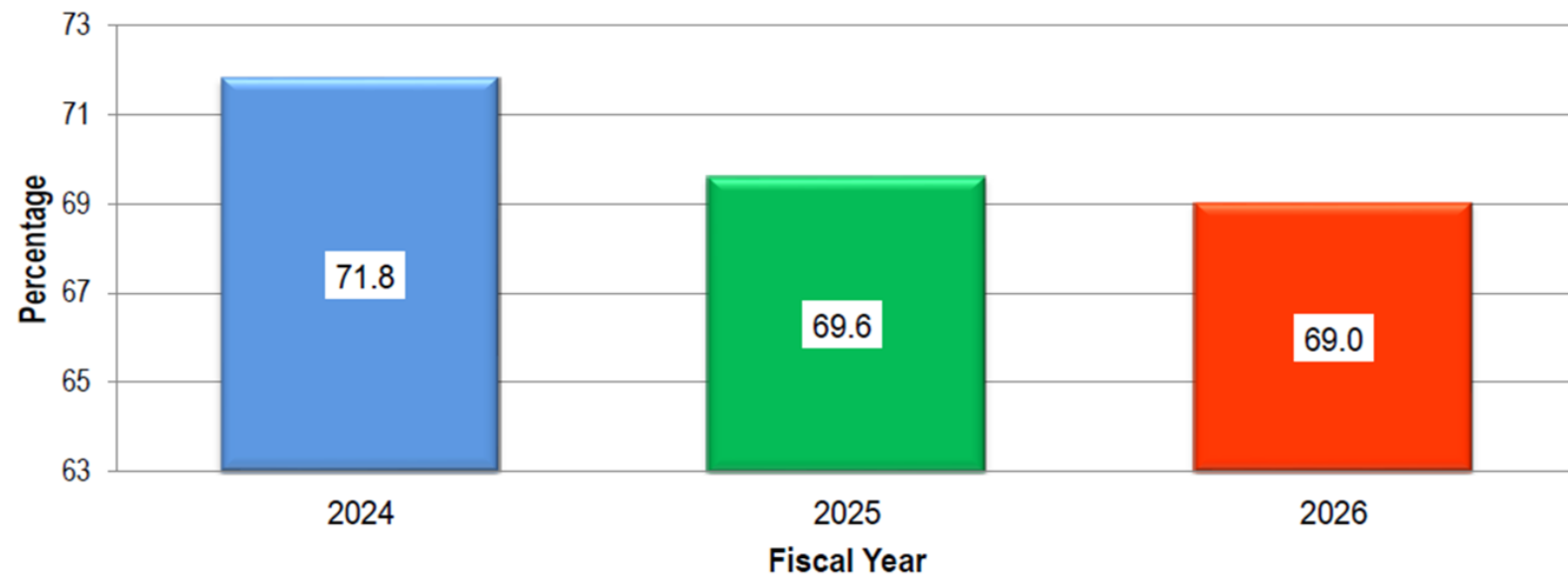
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SUBJECT TO CHANGE

## State Sales Tax Revenue through March 31, 2026

3



## School Operating Fund Expenditures/Encumbrances Percentage of Actual to Budget as of March 31, 2026





**Subject: 2026 Legislative Update**

**Item Number: 12B**

**Section: Information**

**Date: April 28, 2026**

**Senior Staff: N/A**

**Prepared by: Joel Andrus, Legislative Liaison from Kemper Consulting**

**Presenter(s): Joel Andrus, Legislative Liaison from Kemper Consulting**

**Recommendation:**

That the School Board receive information regarding 2026 legislative updates from the General Assembly Session.

**Background Summary:**

N/A

**Source:**

N/A

**Budget Impact:**

N/A

**Next Steps:**

No further action needed.



**Subject: Use of Facilities Proposed Structure Changes**

**Item Number: 12C**

**Section: Information**

**Date: April 28, 2026**

**Senior Staff: Crystal M. Pate, Chief Financial Officer**

**Prepared by: Crystal M. Pate, Chief Financial Officer**

**Presenter(s): Crystal M. Pate, Chief Financial Officer**

**Recommendation:**

That the School Board receive information for the Use of Facilities Proposed Structure Changes.

**Background Summary:**

Virginia Beach City Public Schools (VBCPS) successfully launched a new online facility request and rental system (Facilitron) on January 16, 2026, it is designed to streamline and enhance the user experience for both staff and community renters.

With this new system, users can submit reservation requests quickly and easily while also viewing photos and detailed descriptions of available spaces. The platform provides real-time availability, allows users to receive estimated pricing instantly, and enables secure online payments.

Through its partnership with Facilitron, VBCPS has implemented customized facility use websites for both the division and each individual school, allowing requests to be submitted at any time. This improves accessibility and efficiency for all users.

**Source:**

School Board Policy #7-55.1, Fees for Use of School Facilities.

**Budget Impact:**

Increased school rentals revenue.

**Next Steps:**

The new fee structure will be presented for Action to the Board on May 12, 2026.



# **Use of Facilities Proposed Fee Structure Changes**

School Board

April 28, 2026

**Department of Budget and Finance/Risk Management**

# Agenda

- **Introduction and Purpose of New System**
- **Key Benefits**
- **Proposed Pricing Structure Changes**
- **User Group Tier Classifications**
- **Pricing Change Examples**
- **Questions / Comments / Discussion**

# Facilitron Implementation

- **We implemented a new online facility rental system powered by Facilitron, on January 16, 2026**
- **This system provides:**
  - A full paperless process
  - An improved user experience for both internal and external users
  - A storefront-style interface with real-time availability and pricing
  - Ongoing training for administrators, student activity coordinators and bookkeepers
  - Facilitron retains 10% of our rental revenue and custodial overtime
  - Applications must be submitted at least 10 working days prior to use date

# Key Benefits

- **Improved user experience**
  - 24/7 online access to facility reservations
  - Access to photos and descriptions of rental spaces
  - Instant pricing estimates and online payment capability
- **Increased staff efficiency**
  - Faster processing and approvals
  - Reduced reliance on emails and manual tracking
- **Improved risk management and compliance**
  - Certificate of Insurance (COI) Tracking
  - Non-profit status verification

# Proposed Pricing Structure Changes

Effective date: July 1, 2026

- **Introduction of new standardized pricing tiers**
  - Elimination of fundraising category
- **Restructuring of:**
  - Group II (VBCPS Expanded) and
  - Group III (Community Youth Non-Profit)
- **Transition from per-use fees to hourly in many areas, particularly for:**
  - Group IV (Community Adult Non-Profit) and
  - Group V (Commercial)
- **Increase of 10% in custodial and café overtime costs**

# GROUP I: VBCPS Internal

- **VBCPS activities**
  - Classroom and athletic-based programs
  - Afterschool programs and Parks and Recreation partnerships
  - Agreements with local municipalities (MOU)
- **No facility, service, or utility fees**
- **No COI required**

# GROUP II: VBCPS Expanded

- **Parent and volunteer-run programs benefiting the school**
  - Parent Teacher and School Parent Groups
  - School Committees
  - Athletic and Band Boosters
  - Civic Leagues and Homeowner Associations
  - Fundraising groups where all proceeds benefit VBCPS
- **Facility fee: Gyms, kitchens and grounds only**
- **Service fee: After 6:00pm weekdays, weekends and holidays**
- **Utility fee: Stadium Lights only**
- **COI required: YES**

# GROUP III: Community Youth Non-Profit

- **Area Recreation Leagues**
  - Little League
  - Pony and Colt Leagues
  - Cheerleading Organizations
  - Fundraising groups where all proceeds benefit VBCPS
- **Facility fee: Discounted**
- **Service fee: After 6:00pm weekdays, weekends and holidays**
- **Utility fee: Stadium Lights only**
- **COI required: YES**

# GROUP IV: Community Adult Non-Profit

- **Non-profit adult groups programs that benefit other than the school**
  - Religious organizations conducting religious services
  - Sports leagues and performing arts groups
  - Fundraising entities for the direct benefit of the community
  - Political groups
- **Facility fee: Direct Cost**
- **Service fee: After 6:00pm weekdays, weekends and holidays**
- **Utility fee: Stadium Lights only**
- **COI required: YES**

# GROUP V: Commercial

- **For profit groups**
  - Private schools or businesses
  - Entertainment groups
  - Any meeting where an admission fee might be charged that doesn't benefit VBCPS
- **Facility fee: Fair market (based on Facilitron cost analysis)**
- **Service fee: After 6:00pm weekdays, weekends and holidays**
- **Utility fee: Stadium Lights only**
- **COI required: YES**

# Pricing Change: Key Examples - Groups I-III

| Group Tier                                                  | Before      | After     |
|-------------------------------------------------------------|-------------|-----------|
| <b>Group I: VBCPS Internal</b>                              | No Change   | No Change |
| <b>Group II: VBCPS Expanded</b>                             |             |           |
| Gymnasium                                                   | \$12.50/hr. | \$15/hr.  |
| Grounds                                                     | No Charge   | \$25/day  |
| Kitchen                                                     | \$12.50/hr. | \$15/hr.  |
| <b>Example:</b> Civic League Meeting – Cafetorium           | \$0         | \$0       |
| Boy and Girl Scouts - Gymnasium (4 hrs.)                    | \$50        | \$60      |
| <b>Group III: Community Youth Non-Profit</b>                |             |           |
| Auditorium                                                  | No Charge   | \$20/hr.  |
| Cafetorium                                                  | No Charge   | \$15/hr.  |
| Gymnasium                                                   | \$12.50/hr. | \$20/hr.  |
| Grounds                                                     | No Charge   | \$25/day  |
| Kitchen                                                     | \$12.50/hr. | \$15/hr.  |
| <b>Example:</b> USA Cheerleading Class - Gymnasium (2 hrs.) | \$24        | \$40      |

# Pricing Change: Key Examples – Group IV

| Group Tier                                     |               | Before    | After    |
|------------------------------------------------|---------------|-----------|----------|
| <b>Group IV: Community Adult Non-Profit</b>    |               |           |          |
|                                                | Auditorium    | \$150/use | \$75/hr. |
|                                                | Cafetorium    | \$150/use | \$75/hr. |
|                                                | Classroom     | \$25/use  | \$25/hr. |
|                                                | Gymnasium     | \$150/use | \$75/hr. |
|                                                | Grounds       | \$150/use | \$60/hr. |
|                                                | Kitchen       | \$150/use | \$50/hr. |
|                                                | KIVA / Schola | \$75/use  | \$35/hr. |
| Example: Church Services - Auditorium (5 hrs.) |               | \$150     | \$375    |
| - Classroom (5hrs.)                            |               | \$25      | \$125    |

# Pricing Change: Key Examples – Group V

| Group Tier                                       |               | Before    | After     |
|--------------------------------------------------|---------------|-----------|-----------|
| <b>Group V: Commercial</b>                       | Auditorium    | \$250/use | \$100/hr. |
|                                                  | Cafetorium    | \$250/use | \$100/hr. |
|                                                  | Classroom     | \$75/use  | \$35/hr.  |
|                                                  | Gymnasium     | \$250/use | \$100/hr. |
|                                                  | Grounds       | \$150/use | \$85/hr.  |
|                                                  | Kitchen       | \$150/use | \$50/hr.  |
|                                                  | KIVA / Schola | \$100/use | \$50/hr.  |
| Example: Sports Tournament – Gymnasium (10 hrs.) |               | \$250     | \$1,000   |

# Questions/Comments/Discussion



**Subject: Policy Review Committee Recommendations**

**Item Number: 14A 1-5**

**Section: Consent**

**Date: April 28, 2026**

**Senior Staff: Cheryl R. Woodhouse, Chief of Staff**

**Prepared by: Carolyn Weems, PRC Chair and Kamala Lannetti, School Board Attorney**

**Presenter(s): Kamala Lannetti, School Board Attorney**

**Recommendation:**

That the School Board approve recommendations regarding the amendment of certain policies as recommended by the Policy Review Committee at its March 25, 2026 meeting.

**Background Summary**

- 1. Policy 3-1 Criteria**– This policy is being reviewed in accordance with the 5-year review requirement; there are no proposed changes.
- 2. Policy 3-55 Buildings, Facilities, Grounds, Vehicles and Equipment - Generally** – the PRC recommends clarifying the language and intent in Section A.
- 3. Policy 3-56 Safety Program** – the PRC recommends adding language to include school events to the policy and updating the legal reference.
- 4. Policy 3-64 Security of Buildings and Grounds** – the PRC recommends changing the reference to the lighting source.
- 5. Policy 3-72 Safety: Water Management Program to Prevent Legionella Growth** – the PRC recommends changing the language in the policy to match the Code of Virginia.

**Source:**

Code of Virginia, 1950, as amended § 22.1-253.13:7 School board policies.  
Policy Review Committee Meeting of March 25, 2026.

**Budget Impact:**

None.

**Next Steps:**

These policies will be on the Consent agenda at the next School Board meeting.

## **BUSINESS AND NONINSTRUCTIONAL OPERATIONS**

### **Criteria**

#### **A. Financial Management**

The School Board recognizes that money and money management are essential to support the whole school program. To make that support as effective as possible, the School Board shall:

1. Encourage advance planning through the best possible budget procedures;
2. Explore all practical sources of financial support;
3. Guide the expenditure of funds so as to extract the greatest educational return for each dollar spent;
4. Expect effective accounting and reporting procedures;
5. Maintain the level of unit expenditure needed to provide high quality education within the ability of the community to pay.

#### **B. Noninstructional Operations**

The School Board directs that the business segment of the School Administration shall:

1. Operate and maintain school plants and equipment at the highest standard of safety;
2. Promote the health of students and staff;
3. Reflect the moral and cultural aspirations of the community at its best;
4. Provide the surroundings necessary to the staff so that the best educational climate can be provided.

#### **C. System of Accounts**

The Superintendent shall ensure the implementation of the approved system of accounting for all monies, exclusive of the PTAs, Booster Clubs and related organizations, collected for any purpose within the School Division.

#### **D. Surety Bonds**

In order to protect public funds, the School Board and its employees, each employee who is responsible for large sums of money and/or is required by law or regulations to be bonded shall be covered by a surety bond. The bond shall meet the requirements of applicable law and regulation or ~~l~~-be commensurate with the responsibility of the employee's position. The School Board shall pay the cost of surety bonds.

#### **E. Petty cash funds**

The Superintendent is authorized to establish one or more petty cash funds not exceeding \$2,000 and in accordance with applicable law. All expenditures from a petty cash fund shall be supported by receipts.

#### **F. Insurance**

The Superintendent or designee is authorized to procure insurance policies and/or coverage, self-insure and create risk management programs for the School Board and the School Division as allowed by law and regulation.

#### **Legal Reference**

Code of Virginia § 22.1-76, as amended. Chairman; clerk; vice-chairman; deputy clerk; terms; compensation and bonds of clerk and deputy clerk; officers ineligible to serve as clerk and deputy clerk; approval of division superintendent's designee.

Code of Virginia § 22.1-84, as amended. Insurance

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

Code of Virginia § 22.1-115, as amended. System of accounting; statements of funds available; classification of expenditures.

Code of Virginia § 22.1-116, as amended. How and by whom funds for school division kept and disbursed.

Code of Virginia § 22.1-123, as amended. Petty cash funds; payment of claims from petty cash.

VBCPS Business Services Manual

Adopted by School Board: February 16, 1993

Amended by School Board: March 9, 2021

**Reviewed by School Board: 2026**

**APPROVED AS TO  
LEGAL SUFFICIENCY**

  
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## **BUSINESS AND NONINSTRUCTIONAL OPERATIONS**

### **Buildings, Facilities, Grounds, Vehicles and Equipment-Generally**

#### **A. Preventive Maintenance**

A proper program of preventive maintenance is a requirement for efficient, economic facilities operation. The Superintendent or designee is directed to maintain a proper preventive maintenance program and, **shall include** in the **recommended** budget ~~recommendations, to include adequate~~ funds to **maintain preventive maintenancesustain this program**.

#### **B. Emergency Repairs**

The Superintendent or designee may authorize separate contracts for emergency repairs to facilities, in accordance with applicable law, policy and regulation and consistent with School Division purchasing and financial procedures whenever necessary to keep such facilities properly functioning efficiently and safely.

#### **C. School Grounds**

School Division grounds shall be maintained in a safe, functional, reasonably attractive condition. The Superintendent or designee shall include in the budget recommendation funds for the upkeep of grounds in the manner described by this Policy.

#### **D. Replacement**

All School Division equipment shall be placed on a replacement schedule as soon as feasible, and the Superintendent or designee shall include in the recommended budget funds to maintain the replacement schedule.

Requests for replacement of equipment shall be submitted by principals and other supervisors. Replacement of equipment, other than approved in the adopted budget, shall be considered in an emergency situation only.

#### **E. Responsibility - Principals or Building Administrator**

The principal or building administrator or their designee, in cooperation with the Department of School Support Services, shall be responsible for the operation and maintenance of the assigned facility. The principal or building administrator or designee shall have line authority over the custodial staff and shall be responsible for

reporting all problems which require the attention of the appropriate Department or Office.

**F. Definition**

For this Policy, all School Board and School Division owned, operated or leased buildings, facilities, grounds, vehicles or equipment will be referred to as “facilities”.

Adopted by School Board: February 16, 1993

Amended by School Board: September 28, 2021

Amended by School Board: 2026

APPROVED AS TO  
LEGAL SUFFICIENCY

Kamala H. Lennetti

## BUSINESS AND NONINSTRUCTIONAL OPERATIONS

### Safety Program

It is the policy of the School Board to take every reasonable precaution for the safety of students, employees, visitors, patrons and all other persons having business with schools in the School Division. The School Board believes that safety is important to everyone concerned with the schools, not only as a protective measure during school hours **and school events**, but also as an instructional means of developing an appropriate mode of behavior to minimize undesirable and unplanned occurrences.

### *Editor's Note*

*For implementation reference the Office of Security and Emergency Management website for information concerning VBCPS policies and procedures.*

### Legal Reference

Virginia Board of Education Regulations, ~~Establishing Standards for Accrediting Public Schools in Virginia, as amended.~~ 8VAC20-132-240, as amended. School facilities and safety.

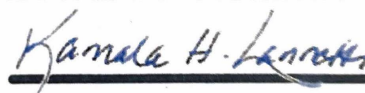
Adopted by School Board: August 15, 1989

Amended by School Board: February 16, 1993

Amended by School Board: July 20, 2021

**Amended by School Board: 2026**

APPROVED AS TO  
LEGAL SUFFICIENCY

  
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## BUSINESS AND NONINSTRUCTIONAL OPERATIONS

### Security of Buildings and Grounds

#### A. Generally

In order to help ensure the security of school property from vandalism, the school board requires that:

1. ~~Dusk-to-dawn-and-outside-lights~~Outdoor lighting be installed where most needed.
2. Metal doors and screened doors and windows be installed where advisable.
3. Panic hardware be installed where required by the State Fire Marshall.
4. Persons apprehended for acts of vandalism may be subject to prosecution.

#### B. Employees' Responsibilities

School Board employees shall check to make sure that their work area is closed and locked before leaving for the day. School vehicles are to have the keys removed from them and have the doors locked after parking the vehicle. All money and other valuables are to be kept in a secure place, preferably a bank or safe.

#### C. Building Checks

Building checks are to be made at such times as is necessary or required by the Superintendent or designee. A building check shall consist of:

1. Checking all entrances to the building to determine that they are secure.
2. Checking all boilers to see that they are functioning properly.
3. Checking for running water.
4. Checking internal areas - audiovisual storage, office areas, and kitchen.

The building check is to be accomplished by the head day or head night custodian.

#### *Editor's Note*

*For additional information please see the Office of Security and Emergency Management website.*

### Related Links

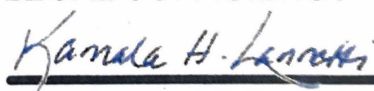
School Board [Policy 3-65](#)

Adopted by School Board: February 16, 1993

Amended by School Board: July 20, 2021

Amended by School Board: 2026

APPROVED AS TO  
LEGAL SUFFICIENCY

  
Kamala H. Larratti

## **BUSINESS AND NONINSTRUCTIONAL OPERATIONS**

### **Safety: Water Management Program to Prevent Legionella Growth**

The School Division shall develop and implement a water management program ~~to prevent for~~ the ~~prevention growth~~ of ~~Legionnaires disease~~ ~~legionella~~ in school building water systems. Water Management Plans (WMP) shall be developed and maintained for all School Division buildings. The plans and practices shall be consistent with guidance published from the Centers for Disease Control and Prevention (CDC) and the American Society of Heating, Refrigeration, and Air-Conditioning Engineers (ASHRAE). The program shall be validated on at least an annual basis to maintain the water quality in School Division buildings and their associated systems. All plans, practices, and results of all validation and remediation activities shall be maintained and made available to the Virginia Department of Health upon their request.

### **Legal Reference**

Code of Virginia § 22.1-138, as amended. Minimum standards for public school buildings.

Adopted by School Board: November 9, 2021  
~~Amended by School Board: 2026~~

APPROVED AS TO  
LEGAL SUFFICIENCY

  
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**Subject: Carl D. Perkins Grant**

**Item Number: 14B**

**Section: Consent/Action**

**Date: April 28, 2026**

**Senior Staff: Matthew D. Delaney, Chief Schools Officer**

**Prepared by: Sara Lockett, Ed.D., Director of Technical and Career Education**

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

**Recommendation:**

That the School Board approve the Local Plan and Budget for the 2026-27 Carl D. Perkins V grant for Career and Technical Education.

**Background Summary:**

In compliance with the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V), the 2026-2027 Local Plan and Budget for Career and Technical Education must be submitted annually. Based on requirements authorized by the Standards of Quality and Perkins V, the school division must submit its application to the Virginia Department of Education (VDOE) via the *Online Management of Education Grant Awards* (OMEGA) no later than April 30, 2026. This local plan is informed by a local needs assessment performed by the Office of Technical and Career Education and outlines required performance measures and a budget for Perkins funding.

At this time 2026-27 allocation amounts have not been released by VDOE. Localities are directed to prepare budgets using level funding from 2025-26 amounts. The proposed Local Plan and Budget for Career and Technical Education 2026-27 maintain funding for equipment, professional development, STEM, hiring incentives, and support of co-curricular student organizations for members of special populations.

**Source:**

Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V)

**Budget Impact:**

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

The budget crafted using level funding totals \$1,075,057.86.

**Next Steps:**

No further action needed.



**Subject: Diamond Springs Elementary School and Newtown  
Elementary School Classroom Addition and Renovation**

**Item Number: 14C**

**Section: Consent**

**Date: April 28, 2026**

**Senior Staff: Jack Freeman, Chief Operations Officer, Department of School Division Services**

**Prepared by: Melisa A. Ingram, Executive Director, Facilities Services**

**Presenter(s): Melisa A. Ingram, Executive Director, Facilities Services**

**Recommendation:**

That the School Board approve a motion authorizing the Superintendent to execute a contract with Sussex Development Corporation for the Diamond Springs Elementary School and Newtown Elementary School Classroom Addition and Renovation in the amount of \$13,752,151.

**Background Summary:**

|                               |                                      |
|-------------------------------|--------------------------------------|
| Project Architect:            | HBA Architecture and Interior Design |
| Contractor:                   | Sussex Development Corporation       |
| Contract Amount:              | \$13,752,151                         |
| Construction Budget:          | \$18,790,085                         |
| Number of Responsive Bidders: | 6                                    |
| Average Bid Amount:           | \$14,520,264                         |
| High Bid:                     | \$15,953,431                         |

**Source:**

School Board Policy 3-90

**Budget Impact:**

CIP 1-028 Tri-Campus Additions

**Next Steps:**

No further action needed.



**Subject: Bayside Middle School Foundation Repair Phase III**

**Item Number: 14D**

**Section: Consent**

**Date: April 28, 2026**

**Senior Staff: Jack Freeman, Chief Operations Officer, Department of School Division Services**

**Prepared by: Melisa A. Ingram, Executive Director, Facilities Services**

**Presenter(s): Melisa A. Ingram, Executive Director, Facilities Services**

**Recommendation:**

That the School Board approve a motion authorizing the Superintendent to execute a contract with Master Contractors of VA for the Bayside Middle School Foundation Repair Phase III in the amount of \$456,200.

**Background Summary:**

|                               |                          |
|-------------------------------|--------------------------|
| Project Architect:            | Woolpert, Inc            |
| Contractor:                   | Master Contractors of VA |
| Contract Amount:              | \$456,200                |
| Construction Budget:          | \$625,075                |
| Number of Responsive Bidders: | 1                        |
| Average Bid Amount:           | \$456,200                |
| High Bid:                     | \$456,200                |

**Source:**

School Board Policy 3-90

**Budget Impact:**

CIP 1-020 Renovations and Replacements- Various Phase III

**Next Steps:**

No further action needed.



**Subject: General Fees Schedule 2026-2027**

**Item Number: 14E**

**Section: Consent**

**Date: April 28, 2026**

**Senior Staff: Crystal M. Pate, Chief Financial Officer**

**Prepared by: Crystal M. Pate, Chief Financial Officer**

**Presenter(s): Crystal M. Pate, Chief Financial Officer**

**Recommendation:**

That the School Board approve the FY 2026/27 General Fees

**Background Summary:**

School divisions may charge student fees approved by their local school boards pursuant to the provisions of 8 VAC 20-720-80 *Student Fees and Charges*. The attached fee schedule lists the current and recommended rates for student fees that are subject to school board approval. Fee adjustments or new fees for the 2025/26 school year are shown in red.

**Source:**

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

**Budget Impact:**

Revenue from General Fees typically cover all costs.

**Next Steps:**

No further action is required.

## General Fees Schedule 2026 - 2027

| Fee/Assessment                                                                             | Approved 2025-26 Rate(s)                                                                     | Proposed 2026-27 Rate(s)                                                                     |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>Student Meal Prices</b>                                                                 |                                                                                              |                                                                                              |
| Paid Lunch – Elementary/Secondary                                                          | \$3.05                                                                                       | <b>\$3.15</b>                                                                                |
| Reduced Lunch – Elementary/Secondary                                                       | \$0.40                                                                                       | \$0.40                                                                                       |
| Paid Breakfast – Elementary/Secondary                                                      | \$1.60                                                                                       | <b>\$1.70</b>                                                                                |
| Reduced Breakfast – Elementary/Secondary                                                   | \$0.30                                                                                       | \$0.30                                                                                       |
| A la Carte Items - Student                                                                 | As needed – will not exceed 4% on any items                                                  | As needed – will not exceed 4% on any items                                                  |
| <b>Summer School Tuition Programs</b>                                                      |                                                                                              |                                                                                              |
| Level I – Summer School<br>(full cost lunch)                                               | Middle School = \$140.00<br>High School, semester = \$200.00<br>High School, year = \$300.00 | Middle School = \$140.00<br>High School, semester = \$200.00<br>High School, year = \$300.00 |
| Level II – Summer School<br>(reduced cost lunch)                                           | Middle School = \$70.00<br>High School, semester = \$100.00<br>High School, year = \$150.00  | Middle School = \$70.00<br>High School, semester = \$100.00<br>High School, year = \$150.00  |
| Level III – Summer School<br>(free lunch)                                                  | Middle School = No charge<br>High School, semester = \$40.00<br>High School, year = \$75.00  | Middle School = No charge<br>High School, semester = \$40.00<br>High School, year = \$75.00  |
| Digital Campus Online Courses (Summer School)                                              | \$300.00 (full cost meals)<br>\$150.00 (reduced cost meals)<br>\$75.00 (free meals)          | \$300.00 (full cost meals)<br>\$150.00 (reduced cost meals)<br>\$75.00 (free meals)          |
| Digital Campus Online HPE II with Virginia Driver Education Traffic Safety (Summer School) | \$360.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$135.00 (free meals)         | \$360.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$135.00 (free meals)         |
| HS/MS Band Summer Enrichment Program                                                       | \$110.00                                                                                     | \$110.00                                                                                     |
| HS/MS Strings Summer Enrichment Program                                                    | \$110.00                                                                                     | \$110.00                                                                                     |
| HS/MS Summer Vocal Music Camp Program                                                      | \$110.00                                                                                     | \$110.00                                                                                     |
| HS/MS Summer Theatre Camp Program                                                          | \$110.00                                                                                     | \$110.00                                                                                     |
| Algebra Prep Program (Summer School)                                                       | \$140.00                                                                                     | \$140.00                                                                                     |
| Getting to Know Pre-Algebra (Summer School)                                                | No fee                                                                                       | No fee                                                                                       |
| <b>Driver Education Program Fees</b>                                                       |                                                                                              |                                                                                              |
| Behind the Wheel (School Year)                                                             | \$250.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$210.00 (free meals)         | \$250.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$210.00 (free meals)         |

## General Fees Schedule 2026 - 2027

| Fee/Assessment                                                                           | Approved 2025-26 Rate(s)                                                             | Proposed 2026-27 Rate(s)                                                             |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Driver Education Program Fees cont.</b>                                               |                                                                                      |                                                                                      |
| Behind the Wheel (Summer School)                                                         | \$250.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$210.00 (free meals) | \$250.00 (full cost meals)<br>\$210.00 (reduced cost meals)<br>\$210.00 (free meals) |
| Digital Campus Online HPE II with Virginia Driver Education Traffic Safety (School Year) | \$60.00                                                                              | \$60.00                                                                              |
| <b>Student Transcript Fees</b>                                                           |                                                                                      |                                                                                      |
| Current Students – Transcript Requests                                                   | \$2.00 (if mailed)                                                                   | \$2.00 (if mailed)                                                                   |
| Former Students – Transcript Requests                                                    | \$5.00                                                                               | \$5.00                                                                               |
| <b>Student Parking Fees</b>                                                              |                                                                                      |                                                                                      |
| General Parking Fees                                                                     | \$45.00                                                                              | \$45.00                                                                              |
| ATC and Vo-Tech Parking Fee<br>(\$10.00 discount at home school)                         | \$10.00                                                                              | \$10.00                                                                              |
| Parking Fines                                                                            | \$25.00                                                                              | \$25.00                                                                              |
| <b>Course Fees (Materials and Other Fees)</b>                                            |                                                                                      |                                                                                      |
| <b>Adult Learning Center – Adult Basic Education Courses</b>                             |                                                                                      |                                                                                      |
| Registration Fee – VB Residents                                                          | \$30.00                                                                              | \$30.00                                                                              |
| Tuition - Nonresidents                                                                   | Day Class - \$40.00 per month<br>Evening Class - \$30.00 per month                   | Day Class - \$40.00 per month<br>Evening Class - \$30.00 per month                   |
| Placement Evaluation Fee                                                                 | \$0.00 per person                                                                    | \$0.00 per person                                                                    |
| <b>Adult Learning Center – Community Education Courses</b>                               |                                                                                      |                                                                                      |
| Tuition, Texts, and materials                                                            | \$23.00 - \$3,000.00                                                                 | \$23.00 - \$3,000.00                                                                 |
| Nonresident Surcharge                                                                    | \$12.00 per course                                                                   | \$12.00 per course                                                                   |
| Processing fee (for transfers/withdrawals)                                               | \$15.00                                                                              | \$15.00                                                                              |
| PN I – II Adult Student Licensed Practical Nursing Program                               | \$2,631.00                                                                           | \$2,631.00                                                                           |
| PN3 New Adult Student Licensed Practical Nursing (LPN) Program                           | \$4,855.00                                                                           | \$4,855.00                                                                           |
| PN3 Adult Student Licensed Practical Nursing (LPN) Program                               | \$7,085.00                                                                           | \$7,085.00                                                                           |
| <b>Adult Learning Center – English Language Acquisition Program (ELA)</b>                |                                                                                      |                                                                                      |
| Registration Fee – Virginia Beach Residents                                              | \$50.00                                                                              | \$50.00                                                                              |

## General Fees Schedule 2026 - 2027

| Fee/Assessment                                                                    | Approved 2025-26 Rate(s)    | Proposed 2026-27 Rate(s)    |
|-----------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Adult Learning Center – English Language Acquisition Program (ELA) – cont.</b> |                             |                             |
| Tuition – Non-Residents                                                           | \$100.00                    | \$100.00                    |
| ESL Textbooks                                                                     | \$50.00 - \$120.00          | \$50.00 – \$120.00          |
| <b>Advanced Technology Center Courses</b>                                         |                             |                             |
| Engineering Technology                                                            | \$15.00                     | \$15.00                     |
| Digital Design                                                                    | \$20.00                     | \$20.00                     |
| TCE Career Pathway Summer Enrichment Camps                                        | \$125.00                    | \$125.00                    |
| <b>Business and Information Technology Courses</b>                                |                             |                             |
| Computer Courses                                                                  | \$4.00 - \$10.00            | \$4.00 – \$10.00            |
| <b>Family and Consumer Science</b>                                                |                             |                             |
| Intro to Culinary Arts (HS)                                                       | \$15.00 - \$25.00 Year Long | \$15.00 - \$25.00 Year Long |
| Intro to Hospitality and Catering (HS)                                            | \$15.00 – 25.00 Year Long   | \$15.00 - \$25.00 Year Long |
| Independent Living (HS)                                                           | \$10.00                     | \$10.00                     |
| Parenting and Early Learning Careers (HS)                                         | \$6.00 - \$10.00            | \$6.00 - \$10.00            |
| Introduction to Design I (HS)                                                     | \$20.00                     | \$20.00                     |
| Introduction to Design II (HS)                                                    | \$20.00                     | \$20.00                     |
| Teen Living 6, 7, 8 (MS)                                                          | \$12.00 - \$20.00           | \$12.00 - \$20.00           |
| <b>Substance Abuse Intervention Program (SAIP)</b>                                |                             |                             |
| SAIP Drug Assessment Requirement                                                  | \$35.00 - \$65.00           | \$35.00 - \$65.00           |
| <b>Technology Education Courses</b>                                               |                             |                             |
| Photography & Communications Technology                                           | \$10.00 - \$15.00           | \$10.00 - \$15.00           |
| Electronic Systems                                                                | \$10.00 - \$15.00           | \$10.00 - \$15.00           |
| Construction Production                                                           | \$10.00 - \$15.00           | \$10.00 - \$15.00           |
| Power and Transportation Technology                                               | \$10.00 - \$15.00           | \$10.00 - \$15.00           |
| CAD Technical Drawing                                                             | \$5.00                      | \$5.00                      |
| Technology Education 6, 7, 8 (MS)                                                 | \$5.00 - \$15.00            | \$5.00 - \$15.00            |
| <b>Technical &amp; Career Education Center Courses</b>                            |                             |                             |
| Practical Nursing I and II (LPN HS)                                               | \$986.00                    | \$1,195.00                  |
| Cosmetology (tool kits)                                                           | \$294.00                    | \$321.00                    |
| Electronics/Robotics I (lab pack fee)                                             | \$30.00                     | \$30.00                     |

## General Fees Schedule 2026 - 2027

| Fee/Assessment                                                                    | Approved 2025-26 Rate(s)      | Proposed 2026-27 Rate(s)      |
|-----------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Technical and Career Center Courses Cont.</b>                                  |                               |                               |
| Electronics/Robotics II (lab pack fee)                                            | \$35.00                       | \$35.00                       |
| Pharmacy Technician                                                               | No fees required for SY 25-26 | No fees required for SY 25-26 |
| Post-grad Program Completer Fee                                                   | \$250.00 per semester         | \$250.00 per semester         |
| <b>Middle and High School Summer Programs</b>                                     |                               |                               |
| <b>Summer Camps/Programs</b>                                                      |                               |                               |
| Beginning Summer Band & Orchestra (MS Guide Only)                                 | \$110.00                      | \$110.00                      |
| Intermediate Summer Band & Orchestra (MS Guide Only)                              | \$110.00                      | \$110.00                      |
| Career Pathway Summer Enrichment Camps                                            | \$125.00                      | \$125.00                      |
| Cyber Security Summer Camp (ATC)                                                  | \$125.00                      | \$125.00                      |
| <b>Athletic Tickets</b>                                                           |                               |                               |
| <b>Middle School</b>                                                              |                               |                               |
| Adult Ticket                                                                      | \$6.00                        | \$6.00                        |
| Student Ticket                                                                    | \$3.00                        | \$3.00                        |
| <b>High School</b>                                                                |                               |                               |
| Adult Ticket (Varsity)                                                            | \$10.00                       | \$10.00                       |
| Student Ticket (Varsity)                                                          | \$5.00                        | \$5.00                        |
| Adult Ticket (JV)                                                                 | \$4.00                        | \$4.00                        |
| Student Ticket (JV)                                                               | \$3.00                        | \$3.00                        |
| Children (not of school age)                                                      | Free                          | Free                          |
| Athletic Pass (3 or less)                                                         | \$71.50 each                  | \$71.50 each                  |
| Athletic Pass (4 or more)                                                         | \$59.95 each                  | \$59.95 each                  |
| <b>Nonresident Student Tuition</b>                                                |                               |                               |
| VBCPS Full Time Employees – Elementary Level<br>(ADM eligible, no transportation) | \$0.00                        | \$0.00                        |
| VBCPS Full Time Employees – Secondary Level<br>(ADM eligible, no transportation)  | \$0.00                        | \$0.00                        |
| Other – Elementary Level<br>(ADM eligible, no transportation)                     | \$6,600.00                    | \$6,900.00                    |
| Other – Secondary Level<br>(ADM eligible, no transportation)                      | \$6,200.00                    | \$6,400.00                    |
| F-1 Student Tuition<br>(Unsubscribed, Not ADM eligible)                           | \$16,300.00                   | \$16,500.00                   |



**Subject:** Personnel Report **Item Number:** 15A

**Section:** Action **Date:** April 28, 2026

**Senior Staff:** Darnita L. Trotman, Ed.D., Chief Human Resources Officer

**Prepared by:** Darnita L. Trotman, Ed.D., Chief Human Resources Officer

**Presenter(s):** Donald E. Robertson Jr., Ph.D., Superintendent

**Recommendation:**

That the School Board approve the appointments and the acceptance of the resignations, retirements, and other employment actions as listed on the April 28, 2026, Personnel Report.

**Background Summary:**

List of appointments, resignations, and retirements for all personnel

**Source:**

School Board Policy #4-11, Appointment  
School Board Policy #4-16, Resignation and Job Abandonment

**Budget Impact:**

Appropriate funding and allocations

**Next Steps:**

No further action required

Personnel Report  
Virginia Beach City Public Schools  
April 28, 2026  
2025-2026 School Year

| Scale                            | Class                            | Location                                               | Effective | Employee Name           | Position or Reason                                             | College                             | Previous Employer |
|----------------------------------|----------------------------------|--------------------------------------------------------|-----------|-------------------------|----------------------------------------------------------------|-------------------------------------|-------------------|
| Assigned to Unified Salary Scale | Appointments - Elementary School | Arrowhead                                              | 4/1/2026  | Judith Hernandez        | Cafeteria Assistant, 4.0 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Arrowhead                                              | 4/1/2026  | Joseph R Leo            | Physical Education Assistant                                   | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Bayside                                                | 4/1/2026  | Sayaka Dudley           | Cafeteria Assistant, 6.5 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Indian Lakes                                           | 4/13/2026 | Giovanni Jun Manrique   | Custodian I                                                    | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Pembroke                                               | 4/15/2026 | Darryl L Everett        | Security Assistant                                             | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Providence                                             | 4/15/2026 | Elienai Perez Rodriguez | Custodian I                                                    | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Providence                                             | 4/22/2026 | Kent A Kinert           | Security Assistant                                             | Florida Institute of Technology, FL | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Rosemont Forest                                        | 4/1/2026  | Dionne Ray-Gonzales     | Cafeteria Assistant, 6.0 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Rosemont Forest                                        | 4/1/2026  | Matthew Sheppard        | Physical Education Assistant                                   | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Rosemont Forest                                        | 4/15/2026 | Teresa N Edwards        | School Office Associate II                                     | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Elementary School | Salem                                                  | 4/1/2026  | Emily R Boyer           | Cafeteria Assistant, 5.0 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Bayside                                                | 4/15/2026 | Lucerito M Alvarez      | Special Education Assistant                                    | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Kempsville                                             | 4/1/2026  | Robert Laudenslager     | Cafeteria Assistant, 5.0 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Kempsville                                             | 4/15/2026 | Kelsey Farr             | School Nurse                                                   | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Old Donation School                                    | 4/15/2026 | Levi D Dalida           | Custodian I                                                    | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Plaza                                                  | 3/23/2026 | Cheryl Pizarro          | Baker/Cook                                                     | not applicable                      | VBCPS             |
| Assigned to Unified Salary Scale | Appointments - Middle School     | Salem                                                  | 4/15/2026 | Nimfa A Cubile          | Cafeteria Assistant, 6.5 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - High School       | Green Run                                              | 4/15/2026 | Aurelio V Esparaguera   | Custodian I                                                    | not applicable                      | VBCPS             |
| Assigned to Unified Salary Scale | Appointments - High School       | Kempsville                                             | 4/15/2026 | Anita Faucette          | Cafeteria Assistant, 5.0 Hours                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - High School       | Ocean Lakes                                            | 4/13/2026 | Ryan D Blaufus          | Custodian III Head Night                                       | not applicable                      | VBCPS             |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Food Services                                | 4/15/2026 | Kiel Duchesneau         | Baker/Cook                                                     | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Food Services                                | 4/15/2026 | Keyana Jolliff          | Cafeteria Manager in Training                                  | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/1/2026  | Pamas J Grace           | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Alexis Bohny            | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Jessica N Carlisle      | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Shanell Jordan          | Bus Driver, 6.5 Hours                                          | not applicable                      | VBCPS             |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Kenneth M Kozey         | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Maria L Mask            | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Elena Musse-Cordero     | Bus Assistant, 6.5 Hours                                       | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Mark T Rosendahl        | Bus Driver, 6.5 Hours                                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Appointments - Miscellaneous     | Office of Transportation and Fleet Management Services | 4/15/2026 | Philip Seberle          | Bus Driver - Special Ed, 6.5 Hours                             | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Creeds                                                 | 6/30/2026 | Jocelyn D Kennedy       | Physical Education Assistant (relocation)                      | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Fairfield                                              | 4/30/2026 | Lexis O Barrett         | Security Assistant (personal reasons)                          | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Fairfield                                              | 6/30/2026 | Penny E Mobley          | School Office Associate II (personal reasons)                  | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Salem                                                  | 4/17/2026 | Samuel Lister           | Technology Support Technician (career enhancement opportunity) | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Tallwood                                               | 6/30/2026 | Isabelle Chavez         | Special Education Assistant (relocation)                       | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Tallwood                                               | 6/30/2026 | Emily W Crawford        | General Assistant (relocation)                                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | Tallwood                                               | 6/30/2026 | Jennipher N Yandle      | Kindergarten Assistant (family)                                | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Elementary School | White Oaks                                             | 4/3/2026  | Canaan P Williams       | Custodian III Head Day (career enhancement opportunity)        | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Middle School     | Landstown                                              | 4/30/2026 | Annabel P Lorenzo       | Special Education Assistant (personal reasons)                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Middle School     | Lynnhaven                                              | 4/3/2026  | Lindsay Moran           | Cafeteria Assistant, 6.0 Hours (personal reasons)              | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Middle School     | Plaza                                                  | 4/3/2026  | Alyssa C McLawhorn      | Custodian I (job abandonment)                                  | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Middle School     | Salem                                                  | 6/30/2026 | Jeri K Zurbuchen        | Special Education Assistant (personal reasons)                 | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - High School       | Princess Anne                                          | 4/13/2026 | Sheldon Moss            | Technology Support Technician (personal reasons)               | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - High School       | Princess Anne                                          | 4/24/2026 | Anthony Jablonski       | Special Education Assistant (career enhancement opportunity)   | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - High School       | Renaissance Academy                                    | 4/13/2026 | Brandon J Cooper        | Special Education Assistant (family)                           | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - High School       | Renaissance Academy                                    | 4/17/2026 | Alex T Craft            | Security Assistant (career enhancement opportunity)            | not applicable                      | not applicable    |
| Assigned to Unified Salary Scale | Resignations - Miscellaneous     | Office of Food Services                                | 4/3/2026  | Lillian S Luck          | Assistant Cafeteria Manager (personal reasons)                 | not applicable                      | not applicable    |

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| Scale                                  | Class                                    | Location                                               | Effective | Employee Name        | Position or Reason                                                           | College                     | Previous Employer |
|----------------------------------------|------------------------------------------|--------------------------------------------------------|-----------|----------------------|------------------------------------------------------------------------------|-----------------------------|-------------------|
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Food Services                                | 4/8/2026  | Ma-Ethel R Ventura   | Cafeteria Assistant, 6.0 Hours (expiration of long-term leave)               | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Maintenance Services                         | 4/28/2026 | Shawn M Walter       | HVAC Craftsman II (career enhancement opportunity)                           | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Security and Emergency Management            | 4/1/2026  | Vernon K Clifton     | Security Officer (family)                                                    | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Transportation and Fleet Management Services | 3/31/2026 | Toni W Floyd         | Bus Assistant, 6.5 Hours (personal reasons)                                  | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Transportation and Fleet Management Services | 4/16/2026 | Lori Davis           | Bus Driver, 6.5 Hours (career enhancement opportunity)                       | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Resignations - Miscellaneous             | Office of Transportation and Fleet Management Services | 4/30/2026 | Sharifa Smith        | Bus Driver - Special Ed, 6.5 Hours (relocation)                              | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Green Run                                              | 6/30/2026 | Sheila M Wynn        | Principal                                                                    | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | John B. Dey                                            | 6/30/2026 | Gregory C Furlich    | Principal                                                                    | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Kempsville Meadows                                     | 6/30/2026 | Vui T Dinh           | Custodian I                                                                  | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Landstown                                              | 6/30/2026 | Emma Tygert          | Cafeteria Assistant                                                          | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Linkhorn Park                                          | 6/30/2026 | Margaret Penix       | School Nurse                                                                 | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Point O'View                                           | 7/31/2026 | Teresa A Ritzel      | Principal                                                                    | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Providence                                             | 6/30/2026 | Karen B Duggan       | School Administrative Associate I                                            | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Providence                                             | 6/30/2026 | Michael A Taylor     | Principal                                                                    | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Elementary School          | Thalia                                                 | 6/30/2026 | Delores D Dixon      | Custodian III Head Day                                                       | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Middle School              | Bayside                                                | 6/30/2026 | Mariano G Ventura    | Custodian I                                                                  | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Middle School              | Great Neck                                             | 6/30/2026 | Susan K Bowen        | School Office Associate II                                                   | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Middle School              | Princess Anne                                          | 7/31/2026 | John A Heft III      | Assistant Principal                                                          | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Middle School              | Salem                                                  | 6/30/2026 | Jemima S Macaraeg    | Custodian I                                                                  | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - High School                | First Colonial                                         | 6/30/2026 | Julia A Mehle        | School Office Associate II                                                   | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - High School                | Ocean Lakes                                            | 6/30/2026 | Tammara L Gravier    | Special Education Assistant                                                  | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Department of Technology                               | 6/30/2026 | William N Matsoukas  | Programmer/Analyst                                                           | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Office of Transportation and Fleet Management Services | 4/17/2026 | Charles P McWilliams | Bus Driver, 6.5 Hours                                                        | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Office of Transportation and Fleet Management Services | 6/30/2026 | Vickie Sparrow       | Bus Assistant, 6.5 Hours                                                     | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Office of Transportation and Fleet Management Services | 6/30/2026 | Robert Tolen         | Bus Driver, 6.5 Hours                                                        | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Office of Transportation and Fleet Management Services | 6/30/2026 | Wendy J Wagner       | Bus Driver - Special Ed, 6.5 Hours                                           | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Retirements - Miscellaneous              | Office of Transportation and Fleet Management Services | 6/30/2026 | Donald C Young       | Fleet Foreman                                                                | not applicable              | not applicable    |
| Assigned to Unified Salary Scale       | Other Employment Actions - Middle School | Old Donation School                                    | 4/20/2026 | Rochelle I Gumayagay | School Nurse (employee changed resignation date from 4/24/2026 to 4/20/2026) | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Appointments - Elementary School         | Pembroke                                               | 4/1/2026  | Tyrese T Person      | Fifth Grade Teacher                                                          | Old Dominion University, VA | VBCPS             |
| Assigned to Instructional Salary Scale | Appointments - Elementary School         | Tallwood                                               | 4/15/2026 | Laura E Bragg        | Special Education Teacher                                                    | Concordia University, OR    | not applicable    |
| Assigned to Instructional Salary Scale | Appointments - High School               | Renaissance Academy                                    | 4/13/2026 | Gabriel J Escalet    | Trade & Industrial Teacher                                                   | not applicable              | Military Services |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Alanton                                                | 6/30/2026 | Kimberly W Ashton    | School Counselor (relocation)                                                | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Brookwood                                              | 6/30/2026 | Erica N Valentin     | Fifth Grade Teacher (personal reasons)                                       | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Fairfield                                              | 6/30/2026 | Katelyn M Strawhand  | Third Grade Teacher (career enhancement opportunity)                         | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Holland                                                | 6/30/2026 | Macy N Martinez      | Second Grade Teacher (relocation)                                            | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Kingston                                               | 6/30/2026 | Sydney M Chamberlain | Fifth Grade Teacher (relocation)                                             | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Kingston                                               | 6/30/2026 | Taylor N Zimmerman   | English Second Language (relocation)                                         | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Linkhorn Park                                          | 6/30/2026 | Jessica L Dennis     | Kindergarten Teacher (relocation)                                            | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Newtown                                                | 6/30/2026 | Juliana M Bleecker   | Second Grade Teacher (relocation)                                            | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Newtown                                                | 6/30/2026 | Summer B Wood        | Third Grade Teacher (continuing education)                                   | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Pembroke Meadows                                       | 6/30/2026 | Nathan B Davis       | Second Grade Teacher (moved to public school system)                         | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Tallwood                                               | 6/30/2026 | Jennifer M Fernandez | Third Grade Teacher (relocation)                                             | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Thalia                                                 | 6/30/2026 | Kelley M Green       | Pre-Kindergarten Teacher (moved to public school system)                     | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Three Oaks                                             | 6/30/2026 | Aubrey L Bozin       | Special Education Teacher (relocation)                                       | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | White Oaks                                             | 6/30/2026 | Lesley E Stranger    | Fifth Grade Teacher (relocation)                                             | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Windsor Oaks                                           | 4/3/2026  | Laura E Lafleur      | Fourth Grade Teacher (relocation)                                            | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Elementary School         | Windsor Oaks                                           | 6/30/2026 | Kelly M Kilbourne    | Third Grade Teacher (family)                                                 | not applicable              | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Middle School             | Corporate Landing                                      | 6/30/2026 | Rachel L Johnson     | Literacy Teacher (relocation)                                                | not applicable              | not applicable    |

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|----------------------------------------|---------------------------------|---------------------------------------------|-----------|-------------------|------------------------------------------------------------|----------------|-------------------|
| Assigned to Instructional Salary Scale | Resignations - Middle School    | Plaza                                       | 6/30/2026 | Kelly A Conner    | Eighth Grade Teacher (personal reasons)                    | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Middle School    | Princess Anne                               | 6/30/2026 | Anita W Lynn      | Music/Vocal Teacher (relocation)                           | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - Middle School    | Princess Anne                               | 6/30/2026 | Samantha L Stepp  | Eighth Grade Teacher (relocation)                          | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - High School      | Landstown                                   | 6/30/2026 | Susanne M McCoy   | Health & Physical Education Teacher (relocation)           | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - High School      | Ocean Lakes                                 | 6/30/2026 | Shannon V Bartel  | French Teacher (career enhancement opportunity)            | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - High School      | Princess Anne                               | 6/30/2026 | Paige M Richmond  | Special Education Teacher (career enhancement opportunity) | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Resignations - High School      | Tallwood                                    | 6/30/2026 | Christopher Ralph | School Counselor (relocation)                              | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - Elementary School | Birdneck                                    | 6/30/2026 | Shannon L Tracey  | Special Education Teacher                                  | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - Elementary School | Diamond Springs                             | 6/30/2026 | Paula A Coulter   | Physical Education Teacher                                 | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - Elementary School | Linkhorn Park                               | 6/30/2026 | Andrea D Holt     | First Grade Teacher                                        | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - Middle School     | Great Neck                                  | 6/30/2026 | Tony Splendore    | Health & Physical Education Teacher                        | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - High School       | Landstown                                   | 6/30/2026 | Sarah C Culpepper | Mathematics Teacher                                        | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - High School       | Ocean Lakes                                 | 6/30/2026 | David Bostic      | Science Teacher                                            | not applicable | not applicable    |
| Assigned to Instructional Salary Scale | Retirements - Miscellaneous     | Office of Programs for Exceptional Children | 6/30/2026 | David W Decant    | Special Education Teacher                                  | not applicable | not applicable    |



**Subject: Closed Session**

**Item Number: 17**

**Section: Closed Session**

**Date: April 28, 2026**

**Senior Staff: N/A**

**Prepared by: Kamala H. Lannetti, School Board Attorney**

**Presenter(s): Kamala H. Lannetti, School Board Attorney**

**Recommendation:**

That the School Board recess into Closed Session in accordance with the exceptions to open meetings law set forth in Code of Virginia §2.2-3711, Part A, Paragraphs 1, 2, 7, 8, and 29 as amended, to deliberate on the following matters:

1. 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 of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student and the student involved in the matter is present, provided that the teacher makes a written request to be present to the presiding officer of the appropriate board. Nothing in this subdivision, however, shall be construed to authorize a closed meeting by a local governing body or an elected school board to discuss compensation matters that affect the membership of such body or board collectively.
2. Discussion or consideration of admission or disciplinary matters or any other matters that would involve the disclosure of information contained in a scholastic record concerning any student of any public institution of higher education in the Commonwealth or any state school system. However, any such student, legal counsel and, if the student is a minor, the student's parents or legal guardians shall be permitted to be present during the taking of testimony or presentation of evidence at a closed meeting, if such student, parents, or guardians so request in writing and such request is submitted to the presiding officer of the appropriate board.
7. Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.

8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.
29. Discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body.

Namely to discuss:

- A. New and pending personnel matters
- B. New and pending student matters.
- C. Princess Anne High School CIP project- discussion on RFQ and design build status.
- D. Status of pending litigation or administrative cases.
- E. Consultation with legal counsel regarding probable litigation and pending litigation matters.

**Background Summary:**

N/A

**Source:**

Code of Virginia §2.2-3711, as amended

**Budget Impact:**

No budgetary implications.

**Next Steps:**

No further action needed.