VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Services

Daniel D. Edwards, Chair
District 2 – Kempsville

Beverly M. Anderson, Vice-Chair
At-Large

Sharon R. Felton
District 6 – Beach

Dorothy M. Holtz
At-Large

Joel A. McDonald
District 3 – Rose Hall

Ashley K. McLeod
At-Large

Kimberly A. Melnyk
District 7 – Princess Anne

Carolyn T. Rye
District 5 - Lynnhaven

Elizabeth E. Taylor
At-Large

Leonard C. Tengco
District 1 – Centerville

Carolyn D. Weems
District 4 - Bayside

Aaron C. Spence, Ed.D.
Superintendent

Regular School Board Meeting Agenda

Tuesday, September 20, 2016

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

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

INFORMAL MEETING

1. *Convene School Board Workshop* *(einstein.lab)* **.....4:00 p.m.**

Workshop topics not completed at this time may be conducted under Item 17 as necessary

A. School Board Administrative Matters and Reports
B. Special Education Audit Review
C. Capital Improvement Program (CIP)/Construction Update
D. Forecast FY17 3rd Quarter – October, November, December 2016

2. *Closed Meeting: Real Property*

3. *School Board Recess*.....5:30 p.m.

FORMAL MEETING

4. *Call to Order and Roll Call* *(School Board Chambers)***.....6:00 p.m.**

5. *Moment of Silence followed by the Pledge of Allegiance*

6. *Student, Employee and Public Awards and Recognition*

Presidential Award for Excellence in Mathematics and Science Teaching

7. *Superintendent's Report*

8. *Hearing of Citizens and Delegations on Agenda Items*

The Board will hear public comment on items germane to the School Board Agenda for the meeting from citizens who have signed up to speak with the Clerk of the School Board. Citizens are encouraged to sign up by noon the day of the meeting by contacting the Clerk at 263-1016 and shall be allocated 3 minutes each until 7:30 p.m., if time is available. If time does not permit all members of the public to speak before 7:30 p.m., an additional opportunity for public comment on Agenda items may be given after the Information section of the Agenda. All public comments shall meet the Board Bylaw 1-48 requirements for Decorum and Order.

Regular School Board Meeting Agenda (continued)

Tuesday, September 20, 2016

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P.O. Box 6038
Virginia Beach, VA 23456
(757) 263-1000

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9. Approval of Minutes: September 7, 2016 Regular Meeting

10. Adoption of the Agenda

11. Consent Agenda

A. Dyslexia Awareness Month Resolution
B. Religious Exemption(s)
C. Energy Performance Contracting Projects
D. John B. Dey Elementary School Easement Dedication
E. Procurement of Architectural/Engineering (A/E) Services:
   1. Thoroughgood Elementary School Replacement
   2. Princess Anne Middle School Replacement
F. College Park Elementary School Dominion Virginia Power Easement

12. Action

Personnel Report / Administrative Appointments

13. Information

A. Budget Calendar for FY2017-18
B. Interim Financial Statements – June (unaudited), July, and August 2016
C. Policy Review Committee Recommendations
   1. Policies with Significant Changes
      a. Policy 6-79 Homebound Instruction
      b. Policy 5-13 Home Instruction
      c. Policy 5-62 Student Accident and Dental Insurance
   2. Section 4 – Personnel: Policies with Minor/Scrivener's Changes
      a. Policy 4-11 Appointment
      b. Policy 4-12 Assignment and Transfer- Teachers
      c. Policy 4-16 Resignation
      d. Policy 4-20 Reduction in Force (RIF)
      e. Policy 4-23 Conflict of Interests
      f. Policy 4-33 Investigative Procedures
      g. Policy 4-38 Travel Expenditures/Reimbursement
      h. Policy 4-41 Personnel Protection from Assault/Other Acts

Regular School Board Meeting Agenda (continued)
Tuesday, September 20, 2016
School Administration Building #6, Municipal Center
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i. Policy 4-42 Property Damage/Reimbursement
j. Policy 4-48 Leave of Absence for Employee and Professional Organization Presidents
k. Policy 4-49 Military Service
l. Policy 4-66 Tutoring for Pay
m. Policy 4-77 Bus Drivers/Driver Assistants

14. Standing Committee Reports

15. Conclusion of Formal Meeting

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

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

17. Recess into Workshop (if necessary)

18. Closed Meeting (if necessary)

19. Vote on Remaining Action Items (if necessary)

20. Adjournment

The next regular meeting of the School Board of the City of Virginia Beach is scheduled for Tuesday, October 4, 2016

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: Closed Session **Item Number:** 2

Section: Closed Meeting **Date:** September 20, 2016

Senior Staff: N/A

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

Presenter(s): Ms. Beverly M. Anderson, School Board Vice Chairman

Recommendation:

MOTION:

That the Board adopt a motion to recess into a closed meeting pursuant to the exemptions from open meetings allowed by Section 2.2-3711, Part A, Paragraph 3 of the *Code of Virginia*, 1950, as amended, for

A. Acquisition of Real Property: Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held property where discussion in an open meeting would adversely affect the bargaining, position, or negotiating strategy of the public body, pursuant to Section 2.2-3711, (A) (3); namely to discuss

1. disposition of school facility; and
2. disposition of property in the Princess Anne district

RECONVENE IN OPEN SESSION:

CERTIFICATION:

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

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

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

ACTION AS NEEDED:

Background Summary:

Appropriate requests have been made for a closed meeting.

Source:

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

Budget Impact:

N/A

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: Presidential Award for Mathematics and Science Teaching Item Number: 6

Section: Student, Employee and Public Awards and Recognition Date: Sept. 20, 2016

Senior Staff: Ms. Eileen M. Cox, Chief Media & Communications Officer, Department of Media and Communications

Prepared by: Ms. Rosemary Gladden, Public Relations Coordinator

Presenter(s): Mr. Daniel D. Edwards, Chairman, and Dr. Aaron C. Spence, Superintendent

Recommendation:

That the School Board recognize Princess Anne High School teacher Camilla Walck, a 2016 recipient of the Presidential Award for Excellence in Mathematics and Science Teaching.

Background Summary:

Established by Congress in 1983, the Presidential Award for Excellence in Mathematics and Science Teaching (PAEMST) is the highest recognition that a kindergarten through 12th-grade mathematics or science teacher may receive for outstanding teaching in the United States. Awardees are announced by the president of the United States and selected from across the 50 states, the District of Columbia, Puerto Rico, U.S. territories and the Department of Defense Education Activity schools. Camilla Walck is one of four Virginia teachers selected among this year's 213 honorees. The award recognizes teachers who develop and implement high-quality instructional programs that improve student learning. Ms. Walck earned the award for 7-12 science.

Source:

PAEMST website

Budget Impact:

None

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

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

Section: **Approval of Minutes** **Date:** **September 20, 2016**

Senior Staff: **N/A**

Prepared by: **Dianne P. Alexander, School Board Clerk**

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

Recommendation:

That the School Board adopt the minutes of their September 7, 2016 regular meeting as attached.

Background Summary:

Source:

Bylaw 1-40

Budget Impact:

N/A

School Board Services

Daniel D. Edwards, Chair
District 2 – Kempsville
Beverly M. Anderson, Vice-Chair
At-Large
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District 5 - Lynnhaven
Elizabeth E. Taylor
At-Large
Leonard C. Tengco
District 1 – Centerville
Carolyn D. Weems
District 4 - Bayside
Aaron C. Spence, Ed.D.
Superintendent

***Regular School Board Meeting* MINUTES**
WEDNESDAY, September 7, 2016
School Administration Building #6, Municipal Center
2512 George Mason Dr.
Virginia Beach, VA 23456

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INFORMAL MEETING

1. ***Convene School Board Workshop:*** The School Board convened in the einstein.lab at 4:33 p.m. In addition to Superintendent Spence, all School Board members were present upon the arrival of Mr. Tengco at 5:00 p.m.

A. School Board Administrative Matters and Reports: After briefly reviewing the meeting agenda, Chairman Edwards noted the forecast of agenda items for the second quarter will be presented September 20 and asked School Board members to submit any topics they would like added. Events reported by School Board members included Kempsville High School's 50th birthday celebration, and the opening ceremony of the new Entrepreneurship and Business Academy at Kempsville High School. Finally, the administration and guidance department at Ocean Lakes High School were commended for efforts relayed by a parent to a School Board member in assisting with their child's academic progress. Discussion concluded at 4:43 p.m.

B. Standards of Learning Student Performance 2015-16: Donald E. Robertson, Jr., Ph.D., Chief Strategy and Innovation Officer in the Department of Planning, Innovation, and Accountability, presented a report on student performance data and summary of division passing rates from the 2015-16 Standards of Learning (SOL) in comparison to state and surrounding division results for the past two years. Amy E. Cashwell, Ed.D., Chief Academic Officer in the Department of Teaching and Learning, presented Administration's response to address gaps by capitalizing on lessons learned using winning strategies that resulted in gains; providing professional learning opportunities; ensuring equity throughout the division; and continuing to expand available resources to assist teachers and students. Discussion concluded at 5:36 p.m.

2. ***Closed Meeting:*** None

3. ***School Board Recess:*** The School Board recessed at 5:36 p.m. to reconvene in the School Board Chambers for the formal meeting at 6:00 p.m.

FORMAL MEETING

4. ***Call to Order and Roll Call:*** Chairman Edwards called the formal meeting to order in the School Board Chambers at 6:01 p.m. All School Board members were present along with Superintendent Spence.

5. ***Moment of Silence followed by the Pledge of Allegiance***

6. ***Student, Employee and Public Awards and Recognition:*** Presidential Innovation Award for Environmental Educators: The School Board recognized Christopher Freeman, Kellam High School Advanced Placement (AP) Environmental Science Teacher, as the recipient of the 2015-16 Presidential Innovation Award for Environmental Educators which distinguishes outstanding teachers in grades K-12 who employ innovative approaches to environmental education.

7. ***Superintendent's Report:*** Superintendent Spence reported on the ribbon cutting ceremony for the Entrepreneurship and Business Academy at Kempsville High School; and announced Kempsville Elementary and Landstown Middle schools as two of just 66 schools in the state named Virginia Naturally Schools by the Department of Game and Inland Fisheries which acknowledges outstanding efforts made by Virginia schools to increase environmental awareness and stewardship among students. He advised of plans for the entire fifth grade class of more than 5,000 students to attend a STEM lab day at the Naval Air Station Oceana on September 9 to learn and take part in exhibits hosted by community partners, and see a special performance from the Blue Angels. He noted Brad Ward, Rosemont Elementary School 5th grade teacher and former citywide teacher of the year, was provided a once in a lifetime opportunity to fly with the Blue Angels on September 6 and was able to share his unique experience with students. Additionally, he affirmed the Virginia Department of Education is scheduled to release official state accreditation ratings on September 14, and projected 94 percent, or 77 out of 82 testing schools, will earn full Standards of Learning (SOL) accreditation – a five percent increase from the prior year. He noted while five schools missed accreditation, it was by a very narrow margin of just 47 passing tests short out of the 158,000 tests administered across the division of meeting full accreditation benchmarks at all schools in all subject areas. Finally, he reported schools opened efficiently, safely and with much excitement as 68,000 students joined teachers, administrators and staff for the start of the 2016-17 school year.

8. ***Hearing of Citizens and Delegations on Agenda Items:*** The School Board heard comments from Stephen Johnston, Victoria Manning, Ken Falkenstein, and Reid Greenmun in opposition to proposed revisions to Policy 6-72 relative to student evaluation and grading/class rank.

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9. ***Approval of Minutes:*** August 16, 2016 Regular Meeting: Ms. Taylor made a motion, seconded by Ms. Melnyk, that the School Board approve the minutes of their August 16, 2016 regular meeting as presented. The motion passed (ayes 10, nays 0; 1 abstention – Weems who was absent from the August 16 meeting due to illness).

10. ***Adoption of the Agenda:*** There being no proposed changes to the published agenda, Ms. McLeod made a motion, seconded by Ms. Rye, that the School Board adopt the agenda as presented. The motion passed unanimously.

11. ***Consent Agenda:*** Ms. Holtz made a motion, seconded by Vice Chair Anderson, that the School Board approve the Consent Agenda. The motion passed unanimously, and the following items were approved as part of the Consent Agenda:

A. Resolutions:

1. Suicide Prevention Week as follows:

Resolution for Suicide Prevention Week
September 5 - 11, 2016

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach designates the week of September 5-11, 2016, as Suicide Prevention Awareness Week in the Virginia Beach City Public Schools, and be it

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

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

2. National Hispanic Heritage Month as follows:

RESOLUTION FOR NATIONAL HISPANIC HERITAGE MONTH
September 2016

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

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

WHEREAS, it is imperative for the good of our nation that schools continue to build awareness and understanding of the contributions made by Hispanics; and

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

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

NOW, THEREFORE, BE IT

RESOLVED: That the School Board of the City of Virginia Beach officially recognizes the month of September, as National Hispanic Heritage Month.

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

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

B. Program Evaluation Schedule for 2016-17 as follows:

2015-16 Program Evaluation Schedule*	
Program	Reporting Schedule
Bayside 6th Grade Campus	Fall 2016
Digital Learning Anchor Schools Initiative**	Fall 2016
School Counseling Program (K-12)	Fall 2016
An Achievable Dream Academy**	Fall 2016
Student Support Services	Winter 2016
Academy and Advanced Academic Programs Longitudinal Study	Spring 2017

2016-17 Program Evaluation Schedule (Submitted for School Board approval in accordance with School Board Policy 6-26)	
Program	Reporting Schedule
Entrepreneurship and Business Academy**	Fall 2017
Green Run Collegiate**	Fall 2017
Digital Learning Anchor Schools Initiative**	Fall 2017
An Achievable Dream Academy***	Fall 2017
School Counseling Program (K-12)	Winter 2017
Academy and Advanced Academic Programs Longitudinal Study	Spring 2018

* Once evaluation results have been presented to the School Board, recommendations may include additional evaluations to be completed by the Department of Planning, Innovation, and Accountability (PIA) during the 2016-2017 school year.

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

***Added to the Program Evaluation Schedule as a follow-up to the external review conducted during the program's first year.

12. Action:

A. Personnel Report / Administrative Appointments: Ms. Melnyk made a motion, seconded by Ms. Felton, that the School Board approve the appointments and accept the resignations, retirements and other employment actions as listed on the Personnel Report dated September 7, 2016, including four administrative appointments as recommended by the Superintendent. The motion passed unanimously, and Superintendent Spence introduced the following approved administrative appointments:

- Melisa A. Ingram, current Construction Project Manager in the Department of School Division Services, as the new Demographer/GIS Manager effective September 8, 2016;
- Darnita L. Trotman, current Administrative Assistant at Brandon Middle School, to Assistant Principal at Brandon Middle School effective September 8, 2016;
- Teri L. Tucker, current Teacher at Oscar Smith High School, Chesapeake Public Schools, to Coordinator, English, in the Department of Teaching and Learning effective September 21, 2016; and
- Shannon Watson, current Director of Human Resources for Manassas Park City Schools, to Employee Relations Specialist in the Department of Human Resources effective September 12, 2016.

B. Revisions to Policy 6-72: Student Evaluation and Grading/Class Rank: Prior to a motion, Chairman Edwards explained Policy 6-72 – Student Evaluation and Grading/Class Rank

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provides for the Superintendent to work out details of grading processes in the division similar to what is administered in other school divisions throughout the country, and ensures teachers are driving the process of assessment. He commented on the full year and a half process of gathering input and making modifications that address issues not supported by the community or the School Board. Mr. McDonald made a motion, seconded by Vice Chair Anderson, that the School Board approve revisions to Policy 6-72 as presented. Discussion ensued in which individual School Board members expressed their support for the proposal, while others suggested possible modifications that would provide more oversight by the School Board. Following discussion, the motion passed (ayes 9, nays 2 – McLeod and Weems) and revisions were approved as proposed for the Superintendent to be responsible for developing and implementing a uniform procedure for evaluating student progress across the school division; with each school by grade level, department or specialized course tasked with developing and submitting grading expectations for approval by the Department of School Leadership. Furthermore, the Superintendent will establish regulations describing procedures for such approval that are consistent with the policy, administrative grading guidelines, and law. Approval of grading expectations will initially be effective for the 2017-18 school year and thereafter reviewed and approved annually. Finally, the appeal of student grades was included which declares grades assigned to students presumed final and valid unless changed through appeal. The Superintendent will establish criteria and procedures for appealing specific grades. Such appeals will be final as set forth in applicable regulation and there shall be no right of appeal to the Superintendent or the School Board.

13. ***Information:*** None

14. ***Standing Committee Reports:*** As chair of the School Board's Legislative Committee, Mr. McDonald announced the next meeting will be held on September 20, and noted an e-mail will be sent inviting School Board members to submit topics to be considered for the School Board's Legislative Agenda.

Ms. Weems submitted a proposal to the School Board Chairman to be provided to the School Board's Policy Review Committee to clarify policies related to the Conflict of Interest Act.

Ms. McLeod reported on the Sister Cities Association of Virginia Beach Youth Ambassador Program and scholarship opportunities to be awarded to Virginia Beach students at an October 2016 event.

15. ***Conclusion of Formal Meeting:*** The formal meeting concluded at 7:38 p.m.

16. ***Hearing of Citizens and Delegations on Non-Agenda Items:*** None

17. ***Recess into Workshop:*** None at this time. See Item 1.

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18. Closed Meeting: None

19. Vote on Remaining Action Items: None

20. Adjournment: There being no further business before the School Board, Chairman Edwards adjourned the meeting at 7:38 p.m.

Respectfully submitted:

_____
Dianne P. Alexander, Clerk of the Board

Approved:

_____
Daniel D. Edwards, Chairman

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VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Resolution: Dyslexia Awareness Month, October, 2016** **Item Number:** **11A**

Section: **Consent Agenda** **Date:** **September 20, 2016**

Senior Staff: **Dr. Amy Cashwell, Chief Academic Officer, Department of Teaching and Learning**

Prepared by: **Dr. Veleka Gatling, Executive Director, Office of Programs for Exceptional Children**

Presenter(s): **Dr. Veleka Gatling, Executive Director, Office of Programs for Exceptional Children**

Recommendation:

That the School Board approve a resolution recognizing October as Dyslexia Awareness Month.

Background Summary:

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

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

Source:

Virginia Department of Education

Budget Impact:

N/A

Resolution for Dyslexia Awareness Month
October 2016

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

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

WHEREAS, because it takes individuals with dyslexia longer to process phonemic information, the disability directly affects academic growth, achievement, and self-esteem; and

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

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

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

NOW, THEREFORE, BE IT

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

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

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

Adopted by the School Board of the City of Virginia Beach this 20th day of September, 2016

_____
Daniel D. Edwards, Chairman

S E A L

_____
Aaron C. Spence, Superintendent

Attest:

_____
Dianne P. Alexander, Clerk of the Board

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Religious Exemptions** **Item Number:** **11B**

Section: **Consent Agenda** **Date:** **September 20, 2016**

Senior Staff: **Rashard Wright, Chief Schools Officer**

Prepared by: **Denise White, Student Conduct/Services Coordinator**

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

Recommendation:

That the School Board approve Religious Exemption Case No. RE-16-05, RE-16-06, and RE-16-07.

Background Summary:

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

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

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

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

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

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

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

Source:

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

Budget Impact:

None

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Energy Performance Contracting Projects** **Item Number:** **11C**

Section: **Consent** **Date:** **September 20, 2016**

Senior Staff: **Dale R. Holt, Chief Operations Officer**

Prepared by: **James H. Morris, Assistant Director, School Plant Services; Brian S. Baxter, Director, School Plant Services; Anthony L. Arnold, P.E., Director of Facilities Planning & Construction**

Presenter(s): **James H. Morris and Anthony L. Arnold**

Recommendation:

That the School Board approve a motion authorizing the Superintendent to execute energy performance contracts with ABM for $5,655,314 and Noresco for $6,356,920. These contracts authorize the construction phase of the process. Facilities included with ABM's services are: Cox HS; Technical & Career Education Center; Salem MS; North Landing ES; Ocean Lakes ES; Parkway ES; and Plaza Annex. Facilities included with Noresco's services are: Green Run HS; Corporate Landing MS; Centerville ES; Corporate Landing ES; Kings Grant ES; Building 6; Building 16; and the Glenwood Bus Garage.

Background Summary:

The Commonwealth of Virginia authorizes and encourages public bodies to enter into contracts for installation and upgrading to energy efficient equipment. Between 2007 and 2014, thirty-two VBCPS schools had energy savings measures installed or implemented. Building improvements and resulting savings from these were presented in previous School Board meetings. These projects were funded from money appropriated by City Council and from an Energy Efficiency and Conservation Block Grant from the Department of Energy, shared with the city. In 2016, City Council appropriated $15,000,000 for CIP 1-109, Energy Performance Contracts, at $5,000,000 per year from FY2017 through FY2019.

Recommended work includes: lighting replacements and HVAC retro-commissioning and other HVAC improvements at the above-mentioned facilities; ground-source (geothermal) HVAC retrofits at Centerville ES and Parkway ES; and education modules for incorporation in the curriculum. Work will be performed over the next three fiscal years (FY2017-2019).

Source:

Virginia Code §11-34.1

Budget Impact:

CIP 1-109
CIP 1-103

Strategic Plan Reference:

Effective, efficient use of resources

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **John B. Dey Elementary School Easement Dedication** **Item Number:** **11D**

Section: **Consent** **Date:** **September 20, 2016**

Senior Staff: **Mr. Dale R. Holt, Chief Operations Officer, Division Services**

Prepared by: **Mr. Anthony L. Arnold, Director, Facilities Planning & Construction**

Presenter(s): **Mr. Anthony L. Arnold, Director, Facilities Planning & Construction**

Recommendation:

That the School Board authorize the Chairman to execute a deed of easement for John B. Dey Elementary School.

Background Summary:

The School Board is required to dedicate pedestrian access and drainage easements at John B. Dey Elementary School as a result of the recently constructed turn lane on Great Neck Road.

This turn lane will support traffic and drainage improvements to both Great Neck Middle School and John B. Dey Elementary School.

Source:

Budget Impact:

N/A

THIS INSTRUMENT PREPARED BY VIRGINIA
BEACH CITY ATTORNEY'S OFFICE
DEBRA M. BRYAN VSB#67992
EXEMPTED FROM RECORDATION TAXES UNDER
SECTION 58.1-811(A)(3)

THIS DEED OF EASEMENT DEDICATION is made this ____ day of _____, 20__, by and between THE SCHOOL BOARD OF CITY OF VIRGINIA BEACH, a body politic as set forth in Article VIII, Section 7 of the Constitution (the "Grantor"), and the CITY OF VIRGINIA BEACH, a municipal corporation of the Commonwealth of Virginia (the "Grantee").

W I T N E S S E T H:

That for and in consideration of the mutual benefits accruing or to be accrued to the parties, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Grantor does hereby dedicate, grant and convey to the Grantee, its agents, assigns and/or successors, with GENERAL WARRANTY and ENGLISH COVENANTS OF TITLE, a perpetual drainage easement and pedestrian access easement (the "Easements") to the Grantee, its agents, assigns and/or successors to construct, reconstruct, alter, operate and maintain pedestrian and drainage facilities (the "Facilities") in, under, upon and across lands and property of the Grantor, including the right of ingress and egress to the same, described as follows:

> ALL THAT certain piece or parcel of land situate, lying and being in the City of Virginia Beach, Virginia, denoted on the Exhibit attached hereto as "VARIABLE WIDTH PUBLIC DRAINAGE EASEMENT HEREBY DEDICATED TO THE CITY OF VIRGINIA BEACH (2,087.94 SQ. FT. OR 0.048 ACRES)", which exhibit is entitled "EXHIBIT A VARIABLE WIDTH PUBLIC DRAINAGE EASEMENT JOHN B. DEY ELEMENTARY SCHOOL PROPERTY OF SCHOOL BOARD OF VIRGINIA BEACH VIRGINIA BEACH, VIRGINIA", dated 6/22/16, scale 1"=40' prepared by wpl Landscape Architecture Land Surveying Civil Engineering, to which reference is made for a more particular description; and

GPIN: 1499-55-7505

ALL THAT certain piece or parcel of land situate, lying and being in the City of Virginia Beach, Virginia, denoted on the Exhibit attached hereto as "10' & VARIABLE WIDTH PUBLIC PEDESTRIAN ACCESS EASEMENT HEREBY DEDICATED TO THE CITY OF VIRGINIA BEACH (2,652 SQ. FT. OR 0.061 ACRES)", which exhibit is entitled "EXHIBIT B 10' & VARIABLE WIDTH PUBLIC PEDESTRIAN ACCESS EASEMENT JOHN B. DEY ELEMENTARY SCHOOL PROPERTY OF SCHOOL BOARD OF VIRGINIA BEACH VIRGINIA BEACH, VIRGINIA", dated 7/6/16, scale 1"=40' prepared by wpl Landscape Architecture Land Surveying Civil Engineering, to which reference is made for a more particular description.

It is agreed between the parties hereto that the Grantee and its agents, successors, and/or assigns shall have the right to inspect the Easement and the Facilities and to cut and clean all undergrowth and remove other obstructions in and along the Easement or adjacent thereto that may in any way endanger or interfere with the proper use of same and to make use of the adjacent property for ingress and egress and for other activities necessary for the construction, reconstruction, operation and maintenance of the Easement and the Facilities.

The Grantor agrees that the Grantee shall not be liable for any maintenance work whatsoever to the areas encompassed by the Easement except if the Grantee is required to perform excavation within the Easement in order to effectuate maintenance or repair of the Facilities. All other maintenance of the land encompassed by the Easement shall be performed by the Grantor, and the Grantee shall have no duty or liability to perform any routine maintenance work to the areas encompassed by the Easement other than that work which arises out of maintaining or repairing the Easement or the Facilities.

The Grantor agrees that when requested by the Grantee, the Grantor shall remove any fence(s), structure(s), landscaping or vehicle parking within forty-eight (48) hours of receipt of written notice requesting such removal. In an emergency or failure to remove after written notice, the

Grantee will remove, or have removed by others, any impediment to access, maintenance or operation, and the Grantor agrees that the Grantor shall be responsible for replacement of said fence(s), structure(s), landscaping or vehicle parking at the Grantor's sole expense.

WITNESS the following signature(s) and seal(s):

THE SCHOOL BOARD OF THE CITY OF
VIRGINIA BEACH, VIRGINIA

By:_____
Daniel "Dan" Edwards, Chairman

COMMONWEALTH OF VIRGINIA
CITY OF VIRGINIA BEACH, to-wit:

The foregoing instrument was acknowledged and sworn before me this _____ day of _____, 20___ by Daniel Edwards, Chairman, on behalf of the School Board of the City of Virginia Beach, Virginia.

_____
NOTARY PUBLIC

My Commission Expires: _____
My Registration No. _____

APPROVED AS TO LEGAL SUFFICIENCY

Della M Bryan
CITY ATTORNEY

APPROVED AS TO CONTENT

FACILITIES PLANNING &
CONSTRUCTION

ACCEPTED ON BEHALF OF THE
CITY OF VIRGINIA BEACH

Robert A Brandenburg
CITY REAL ESTATE AGENT

CURVE TABLE

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE	TANGENT
C1	29.50'	31.01'	29.60'	S 10°41'50" W	60°13'16"	17.11'
C2	110.25'	0.31'	0.31'	N 28°30'05" E	0°09'40"	0.16'

Landscape Architecture
Land Surveying
Civil Engineering
wplsite.com 757.431.1041
242 MUSTANG TRAIL STE 8 VIRGINIA BEACH, VA 23452

project:

EXHIBIT A
VARIABLE WIDTH PUBLIC DRAINAGE EASEMENT
JOHN B. DEY ELEMENTARY SCHOOL
PROPERTY OF
SCHOOL BOARD OF VIRGINIA BEACH
VIRGINIA BEACH, VIRGINIA

file: 214-0481_topo.dwg
tech: MRB
proj.man.: ES
principle: WRP

proj. no.
214-0481

scale:
1"=40'

DATE: 06/22/16

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE	TANGENT
C1	10.00'	15.46'	13.96'	N 01°48'16" W	88°33'41"	9.75'

Landscape Architecture
Land Surveying
Civil Engineering
wplsite.com 757.431.1041
242 MUSTANG TRAIL STE 8 VIRGINIA BEACH, VA 23452

project:

EXHIBIT B
10' & VARIABLE WIDTH PUBLIC PEDESTRIAN ACCESS EASEMENT
JOHN B. DEY ELEMENTARY SCHOOL
PROPERTY OF
SCHOOL BOARD OF VIRGINIA BEACH
VIRGINIA BEACH, VIRGINIA

file: 214-0481_topo.dwg
tech: MRB
proj.man.: ES
principle: WRP

proj. no.
214-0481

scale:
1"=40'

DATE: 07/6/16

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Procurement of Architectural/Engineering Services Thoroughgood Elementary School Replacement** **Item Number:** **11E1**

Section: **Consent** **Date:** **September 20, 2016**

Senior Staff: **Mr. Dale R. Holt, Chief Operations Officer, Division Services**

Prepared by: **Mr. Anthony L. Arnold, P.E., Director, Facilities Planning & Construction**

Presenter(s): **Mr. Anthony L. Arnold, P. E., Director, Facilities Planning & Construction**

Recommendation:

In accordance with Paragraphs F and G of School Board Policy 3-39, listed below for Board approval is the A/E firm recently selected for the replacement of Thoroughgood Elementary School.

- **Thoroughgood Elementary School Replacement**
  VIA Design Architects
  A/E Fee $1,833,187
  A/E Budget $1,843,000

Background Summary:

Programming/Design services are scheduled to commence this fall.

Source:

School Board Policy 3-39

Budget Impact:

CIP 1-043

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Procurement of Architectural/Engineering Services Princess Anne Middle School Replacements** **Item Number:** **11E2**

Section: **Consent** **Date:** **September 20, 2016**

Senior Staff: **Mr. Dale R. Holt, Chief Operations Officer, Division Services**

Prepared by: **Mr. Anthony L. Arnold, P.E., Director, Facilities Planning & Construction**

Presenter(s): **Mr. Anthony L. Arnold, P. E., Director, Facilities Planning & Construction**

Recommendation:

In accordance with Paragraphs F and G of School Board Policy 3-39, listed below for Board approval is the A/E firm recently selected for the replacement of Princess Anne Middle School.

- **Princess Anne Middle School Replacement**
  RRMM Architects
  A/E Fee $4,885,499
  A/E Budget $4,924,917

Background Summary:

Programming/Design services are scheduled to commence this fall.

Source:

School Board Policy 3-39

Budget Impact:

CIP 1-056

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **College Park Elementary School Dominion Virginia Power Easement** **Item Number:** **11F**

Section: **Consent** **Date:** **September 20, 2016**

Senior Staff: **Mr. Dale R. Holt, Chief Operations Officer, Division Services**

Prepared by: **Mr. Anthony L. Arnold, P.E., Director, Facilities Planning & Construction**

Presenter(s): **Mr. Anthony L. Arnold, P. E., Director, Facilities Planning & Construction**

Recommendation:

That the School Board authorize the Chairman to execute a Dominion Virginia Power Easement for College Park Elementary School.

Background Summary:

The easement at College Park Elementary School is for permanent underground electrical service at the school.

Source:

Budget Impact:

N/A

Prepared by: VIRGINIA ELECTRIC AND POWER COMPANY

THIS AGREEMENT, made this ____ day of _____, 20___, between THE SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH, a Virginia municipal corporation, hereinafter called "Owner", GRANTOR, and VIRGINIA ELECTRIC AND POWER COMPANY, a Virginia Corporation, hereinafter called "Company", GRANTEE.

W I T N E S S E T H:

That for the sum of One Dollar ($1.00), and other valuable considerations, the receipt whereof is hereby acknowledged, Owner grants unto Company and its successors, the perpetual right, privilege and easement of right of way in widths as shown on attached plat to lay, construct, operate and maintain one or more lines of underground conduits and cables, as Company may from time to time deem expedient or advisable, located on the right of way hereinafter described, for the purpose of transmitting and distributing electric power by one or more circuits; together with all wires, conduits, cables, transformers, transformer enclosures, concrete pads, manholes handholes, connection boxes, ground connections meters, attachments, equipment, accessories and appurtenances desirable in connection therewith (hereinafter referred to as "facilities"), over, under, across and through certain lands of Owner situated in The City of Virginia Beach, Virginia, as shown on plat number 25 10 0049 hereto attached and made part of this agreement; the location of the boundary lines of such right of way being shown in broken lines on such plat.

The facilities erected hereunder shall remain the property of Company. Company shall have the right to inspect, rebuild, remove, repair, improve, relocate on the right of way described above, and make such changes, alterations, substitutions, additions to or extensions of its facilities as Company may from time to time deem advisable.

Company shall at all times have the right to keep the right of way clear of all buildings, structures and other obstructions (except fences), trees, roots and undergrowth. Company shall promptly remove from the right of way any trash or debris resulting from the exercise of the rights hereby granted. All trees and limbs cut by Company at any time shall remain the property of Owner.

For the purpose of constructing, inspecting, maintaining or operating its facilities, Company shall have the right of ingress to and egress from the right of way over the lands of Owner. Company shall exercise such right in such manner as shall occasion the least practicable damage and inconvenience to Owner. Company shall repair damage to roads, fences or other improvements and shall pay for all other damage when such damage results from the construction, inspection or maintenance of Company's facilities, provided Owner gives written notice thereof to Company within sixty (60) days after such damage occurs.

GPIN: 1456 20 6713 0000

Owner, its successors and assigns, may use the right of way for any purpose not inconsistent with rights hereby granted, provided such use does not interfere with or endanger the construction, operation and maintenance of Company's facilities and provided that not buildings, structures, or other obstructions (except fences) may be constructed on the right of way.

It is further understood and agreed between the parties that:

The rights granted herein to Company are non-exclusive and Owner shall at all times have the right to make or grant such other use of the easement area as shall not be inconsistent with the exercise by Company of the rights and privileges granted to it hereunder.

The easement hereby granted is subject to existing rights, if any, of third persons to the extent that such rights are of record so as to constitute constructive notice to Company.

If Company shall discontinue the use of the easement area all rights granted hereby shall cease and terminate, and upon demand of Owner, Company will at its cost and expense remove its facilities from the easement area and restore the land to substantially the condition in which it was at the time when the easement was granted.

Upon demand by Owner, and upon the granting to Company of an equivalent right of way in a reasonably practicable location, and payment to Company of the actual cost of relocating its facilities to such new right of way, exclusive of any additions and betterments, Company will relocate its facilities upon such right of way, whereupon all rights hereby granted in respect of the vacated portion of the right of way herein described shall cease and terminate.

NOTICE TO LANDOWNER: You are conveying rights to a public service corporation. A public service corporation may have the right to obtain some or all of these rights through exercise of eminent domain. To the extent that any of the rights being conveyed are not subject to eminent domain, you have the right to choose not to convey those rights and you could not be compelled to do so. You have the right to negotiate compensation for any rights that you are voluntarily conveying.

IN WITNESS WHEREOF, Owner has caused its name to be signed hereto by its Chair of the _____, as of the day and year first above written, and Company has caused its name to be signed hereto by its Vice President or Designee, as of the day and year first above written.

THE SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH, VIRGINIA

By: _____
Chairman

VIRGINIA ELECTRIC AND POWER COMPANY

By: _____
Vice President or Designee

STATE OF VIRGINIA
City of _____, to wit:

I, _____, a Notary Public in and for the State of Virginia at Large, whose commission expires _____, do hereby certify that _____ whose name is signed to the foregoing writing dated the _____ day of _____, 20____, as Chairman of The School Board of the City of Virginia Beach, have acknowledged the same before me on this _____ day of _____, 20____, in the City and State aforesaid.

_____
Notary Public

STATE OF VIRGINIA
City of _____, to wit:

I, _____, a Notary Public in and for the State of Virginia at Large, whose commission expires _____, do hereby certify that _____, whose name is signed to the foregoing writing dated the _____ day of _____, 20____, as Vice President or Designee of Virginia Electric and Power Company, has acknowledged the same before me on this _____ day of _____, 20____, in the City and State aforesaid.

_____
Notary Public

APPROVED AS TO CONTENT
FACILITIES PLANNING & CONSTRUCTION

APPROVED AS TO LEGAL SUFFICIENCY

Legend

---------- Location of Boundary Lines of Right-of-Way
FIFTEEN

Indicates Property Line is Right-of-Way Boundary
FIFTEEN

Page of

Plat to Accompany
Right-of-Way Agreement

VIRGINIA ELECTRIC AND POWER COMPANY
doing business as
Dominion Virginia Power UG

District		
VIRGINIA BEACH		
District-Township-Borough	County-City	State
VIRGINIA BEACH	VIRGINIA BEACH	VA
Office	Plat Number	
POR TECH CTR	25 10 0049	
Estimate Number	Grid Number	
7304274	N0614	
Date	By	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
AHEAD OF THE CURVE

School Board Agenda Item

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

Section: **Action** **Date:** **September 20, 2016**

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

Prepared by: **John A. Mirra**

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

Recommendation:

That the Superintendent recommends the approval of the appointments and the acceptance of the resignations, retirements and other employment actions as listed on the September 20, 2016, personnel report.

Background Summary:

List of appointments, resignations and retirements for all personnel.

Source:

School Board Policy #4-11, Appointment

Budget Impact:

Appropriate funding and allocations

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: **Budget Calendar: Operating Budget FY 2017/18 and Capital Improvement Program (CIP) 2017/18 --- 2022/23** **Item Number: 13A**

Section: Information **Date: September 20, 2016**

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

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

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

Recommendation:

It is recommended that the School Board review the attached Budget Calendar for the FY 2017/18 Operating Budget and the 2017/18---2022/23 Capital Improvement Program.

Background Summary:

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

Source:

School Board Policy 3-6
Code of Virginia §22.1-93

Budget Impact:

Budget Calendar

FY 2017/18 School Operating Budget and FY 2017/18 - FY 2022/23 Capital Improvement Program

2016

September	The Budget Calendar is developed
Sept. 20	The Budget Calendar is presented to the School Board for information
Oct. 4	The Budget Calendar is presented to the School Board for action
Oct. 11	A budget kickoff meeting is conducted to provide senior staff and budget managers with an economic update, revenue outlook and general directions for budget development
Oct. 11 - Dec. 6	Budget requests are submitted by senior staff and budget managers to the Office of Budget Development
Nov. 15	A Five Year Forecast is presented to the School Board and the City Council
Dec. 6	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
Dec. 9	Recommended part-time hourly rates for FY 2017/18 are submitted by the Department of Human Resources to the Office of Budget Development
Dec. 12	A draft of the Capital Improvement Program is prepared for the superintendent's review
December (3rd week)	State revenue estimates are released by the Virginia Department of Education

2017

Jan. 3 - 20	Budget requests are reviewed, refined and summarized by the Office of Budget Development
Jan. 9	The recommended Capital Improvement Program budget is presented to the superintendent and senior staff
Jan. 17	The recommended School Operating budget is presented to the superintendent and senior staff
January (day TBD)	Budget Forum #1 is held for employees from 4:30 - 5:30 p.m. (location to be determined)
January (day TBD)	Budget Forum #2 is held for employees from 4:30 - 5:30 p.m. (location to be determined)
January (day TBD)	Budget Forum #3 is held for employees from 4:30 - 5:30 p.m. (location to be determined)
January (day TBD)	Budget Forum #4 is held for employees from 1:30 - 2:30 p.m. (location to be determined)
Feb. 7	The Superintendent's Estimate of Needs for FY 2017/18 is presented to the School Board
Feb. 7	The Superintendent's Proposed FY 2017/18 - FY 2022/23 Capital Improvement Program budget is presented to the School Board
Feb. 14	School Board Budget Workshop #1 is held from 5:00 - 8:00 p.m.
Feb. 21	School Board Budget Workshop #2 is held from 2:00 - 5:00 p.m.
Feb. 21	A public hearing is held to solicit stakeholder input and offer the community an opportunity to be involved in the budget development process
Feb. 28	School Board Budget Workshop #3 is held from 5:00 - 8:00 p.m. (if needed)
March 7	School Board Budget Workshop #4 is held from 2:00 - 5:00 p.m. (if needed)
March 7	The FY 2017/18 School Operating budget and FY 2017/18 - FY 2022/23 Capital Improvement Program budget are adopted by the School Board
March 14	The FY 2017/18 School Board Proposed Operating Budget is provided to city staff
April	The FY 2017/18 School Board Proposed Operating Budget and FY 2017/18 - FY 2022/23 Capital Improvement Program budget are presented to the City Council (Sec. 15.1-163)
No Later Than May 15	The FY 2017/18 School Board Proposed Operating Budget and FY 2017/18 - FY 2022/23 Capital Improvement Program budget are approved by the City Council (Sec. 22.1-93; 22.1-94; 22.1-115)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: Interim Financial Statements – June (Unaudited), July, and August 2016 Item Number: 13B

Section: Information Date: September 20, 2016

Senior Staff: Farrell E. Hanzaker, Chief Financial Officer

Prepared by: Crystal M. Pate, Director of Business Services; Betty Clelland, Accounting Coordinator

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

Recommendation:

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

Background Summary:

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

Source:

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

Budget Impact:

None

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2015-2016
JUNE 2016

The financial statements include the following:

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

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

School Operating Fund

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

School Operating Fund Summary (page B1)

Revenues totaled **$748,383,398** or **99.87%** of the estimate for FY 2015-2016. Expenditures and Encumbrances totaled **$742,367,452** or **97.86%** of the budget for FY 2015-2016. Revenues and the Prior Year Local Contribution (carryover encumbrances from FY 2014-2015 in the amount of **$9,226,299**) exceeded expenditures and encumbrances by **$15,242,245**. The total Reversion to the City General fund was **$15,583,197**.

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

Revenues realized this month totaled **$78.6 million**. Revenues realized to date are **99.87%** of the current fiscal year estimate. Of the amount realized for the month, **$34.5 million** was realized from the City and **$30.9 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue. A payment of **$11.8 million** in state sales tax was received (including the July collection which is applicable to FY 2015-2016) this month.

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

Of the total expenditures and encumbrances of **$742,367,452** for FY 2015-2016, outstanding encumbrances totaled **$7,858,312**. The outstanding encumbrances will be brought forward into the FY2016-2017 operating budget with a corresponding increase in the operating budget to cover the related payments (when goods/services are delivered/rendered).

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. The fund has realized **$4,947,738** or **100.5%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **$4,693,069** or **95.0%** of the current fiscal year budget. Please note that **$18,063** of the current year budget is funded by prior year fund balance reserve for encumbrances. **$319,619** of unspent athletic fees and other income were retained by the School Athletics Fund.

The fund balance increased by **$268,139** (from **$116,211** to **$384,350**).

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. A total of **$5,621,837** in revenue (includes **$2,924,214** from the federal government under the National School Meal Program and **$675,735** in charges for services) was realized this month. This fund has realized **$29,892,136** or **101.5%** of the estimated revenue for the current fiscal year. Expenditures totaled **$4,421,358** for this month. This fund has incurred expenditures and encumbrances of **$27,214,338** or **90.0%** of the current fiscal year. Please note that **$779,562** of the current year budget is funded by the prior year fund balance.

The fund balance increased by **$2,677,798** (from **$4,959,242** to **$7,637,040**).

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. This fund has realized **$3,978,373** or **99.2%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **$6,093,396** or **67.0%** of the budget for the current fiscal year. Please note that **$5,088,440** of the current year budget is funded by the prior year fund balance (**$5,083,545**) and prior year fund balance reserve for encumbrances (**$4,895**).

The fund balance decreased by **$2,114,713** (from **$11,688,657** to **$9,573,944**). A total of **$4,583,146** of the Textbook Fund June 30, 2016 fund balance (**$9,573,944**) is designated for the 2016-2017 Textbook Fund Budget.

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. Revenues for this month totaled **$1,573,863** (includes **$5,999** in interest).

A total of $**8,151,006** (includes **$6,505,724** from the Operating Fund) in revenue was realized for FY 2015-2016. Expenses and encumbrances totaled **$5,541,855** for FY 2015-2016. The retained earnings balance increased by **$2,609,151** (from **$1,503,534** to **$4,112,685**).

Communication Towers/Technology Fund (page B9)

The Communication Towers/Technology Fund accounts for the rent receipts relating to the communication towers constructed on School Board property. A total of **$11,298** in revenue was realized this month (**$2,389** in cell tower rent – Cox High, **$693** in cell tower rent – Ocean Lakes High, **$218** in cell tower rent – Salem High, **$2,837** in cell tower rent – Tech Center, and **$3,351** in cell tower rent – Woodstock Elementary). This fund has realized **$527,135** or **202.7%** of the estimated revenue for the current fiscal year. Expenditures totaled **$17,618** for this month. This fund has incurred expenditures and encumbrances of **$620,527** or **98.2%** of the budget for the current fiscal year. Please note that **$371,797** of the current year budget is funded by the prior year fund balance (**$340,000**) and prior year fund balance reserve for encumbrances (**$31,797**).

The fund balance increased by **$137,227** (from **$2,865,114** to **$3,002,341**). A total of **$340,000** of the Communication Towers/Technology Fund June 30, 2016 fund balance (**$3,002,341**) is designated for the FY2016-2017 Communication Towers/Technology Fund Budget.

Grants Fund (pages B10-B12)

The Grants Fund accounts for certain private, Commonwealth of Virginia, and Federal grants (with matching local funds, if required). A total of **$43,489,104** in revenue for various grants was realized for FY 2015-2016. This includes **$9,078,548** from the Commonwealth of Virginia, **$31,294,953** from the Federal Government, **$2,911,062** from the School Operating Fund, and **$204,541** from other sources.

Health Insurance Fund (page B13)

The Health Insurance Fund accounts for the health insurance program and the administration thereof for the City and School Board employees. Revenues for this month totaled **$16,191,122** (including City and School Board (employer and employee) premium payments). Expenses for this month totaled **$10,863,818**. This includes medical and prescription drug claim payments for City and School Board employees, and the Incurred But Not Reported claims (IBNRs) estimate.

A total of **$142,514,671** in revenue was realized for FY 2015-2016. Expenses totaled **$133,103,936** for FY 2015-2016. The retained earnings balance increased by **$9,410,735** (from **$3,060,511** to **$12,471,246**).

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. This fund has realized **$192,651** or **100.1%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **$215,523** or **97.8%** of the budget for the current fiscal year. Please note that **$27,739** of the current year budget is funded by the prior year fund balance.

The fund balance decreased by **$22,872** (from **$64,891** to **$42,019**). A total of **$37,152** of the Vending Operations Fund June 30, 2016 fund balance (**$42,019**) is designated for the FY 2016-2017 Vending Operations Fund Budget.

Instructional Technology Fund (page B15)

The Instructional Technology Fund accounts for the financing and acquisitions of instructional technology to assist in the integration of Technology into the K-12 curriculum. This fund has realized **$41,272** in revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **$106,000** or **100.0%** of the budget for the current fiscal year.

The fund balance decreased by **$64,728** (from **$265,678** to **$200,950**). A total of **$53,678** of the Instructional Technology fund balance (**$200,950**) is designated for the 2016-2017 Instructional Technology Fund Budget.

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. A total of **$735** in revenue (interest) was realized this month. This fund has realized **$3,596** in revenue for the current fiscal year. Please note that **$1,106,301** of the current year budget is funded by the prior year fund balance.

The fund balance increased by **$3,596** (from **$1,247,898** to **$1,251,494**). A total of **$1,106,301** of the Equipment Replacement Fund June 30, 2016 fund balance (**$1,251,494**) is designated for the FY 2016-2017 Equipment Replacement Fund Budget.

Capital Projects Funds (page B17)

The Capital Projects Funds accounts for the financial resources used for the construction of major capital facilities (e.g., schools). A total of **$6,375,434** in expenditures was incurred for various school capital projects this month. This includes **$3,314,154** for the Kemps Landing/ODC Replacement project, **$272,943** for the John B. Dey Elementary Modernization project, **$114,408** for the Renovation and Replacement – Various Phase II project, **$1,167,865** for the Renovation and Replacement – HVAC Systems Phase II, and **$1,377,554** for the Renovation and Replacement – Reroofing Phase II project.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all of the public charter school's financial transactions in compliance with School Board Policies and Regulations. This fund has realized **$2,893,145** in revenue for the current fiscal year from the City General Fund. This fund has incurred expenditures and encumbrances of **$2,914,625** or **98.4%** of the budget for the current fiscal year. The total Reversion to the City General fund was **$37,734**.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
June 1, 2016 through June 30, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
16-06-01	To cover the cost of additional equipment.	Custodial Services Other Materials and Supplies Controlled Assets Custodial Supplies - Light Bulbs Custodial Supplies	Custodial Services Capital Outlay - Additional	$ 110,518.00
16-06-02	To cover office supplies and paper.	White Oaks ES Equipment Draw	White Oaks ES Administrative Draw	$ 153.00
16-06-02	To cover the purchase of butterflies for instructional use.	White Oaks ES Library Draw	White Oaks ES Instructional Draw	$ 81.00
16-06-03	To cover deficit in line item.	Custodial Services Cleaning Supplies	Custodial Services Cleaning Supplies (ATC)	$ 3,200.00
16-06-04	To cover the cost of copier supplies.	Summer School Technological Services	Guidance Services Computer Supplies	$ 1,736.00
16-06-06	To cover additional forms, Flocabulary subscription and additional library books.	Parkway ES Staff Development Draw	Parkway ES Administrative Draw Instructional Draw Special Education Draw	$ 746.00
16-06-07	To cover fleet management software.	Vehicle Maintenance Technological Services	Management Technological Services	$ 9,728.00
16-06-08	To cover Jigsaw software application for distance learning.	Summer School Technological Services	Instructional Technology Computer Software	$ 5,400.00
16-06-10	To cover the purchase of Math Manipulatives.	Salem ES Staff Development Draw	Salem ES Instructional Draw	$ 217.00
16-06-11	To correct budget transfer from Equipment Draw for Instructional Computer Supplies (JV#16-05-02).	Kempsville ES Staff Development Draw	Kempsville ES Equipment Draw	$ 349.00
16-06-12	To cover classroom supplies.	Luxford ES Staff Development Draw	Luxford ES Instructional Draw	$ 904.00
16-06-12	To cover classroom and office supplies.	Indian Lakes ES Equipment Draw	Indian Lakes ES Instructional Draw Administrative Draw	$ 2,834.00
16-06-12	To cover science materials and books.	Centerville ES Administrative Draw	Centerville ES Instructional Draw Library Draw	$ 130.00
16-06-12	To cover teaching cards, paper and instructional materials.	Fairfield ES Equipment Draw	Fairfield ES Special Education Draw Instructional Draw	$ 713.00
16-06-12	To cover paper and instructional materials.	Fairfield ES Staff Development Draw	Fairfield ES Instructional Draw	$ 768.00
16-06-12	To cover instructional copy paper.	Hermitage ES Staff Development Draw	Hermitage ES Instructional Draw	$ 1,750.00
16-06-12	To cover special ed materials.	Arrowhead ES Library Draw	Arrowhead ES Special Education Draw	$ 14.00
16-06-12	To cover special ed materials.	Arrowhead ES Administrative Draw	Arrowhead ES Special Education Draw	$ 60.00

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
June 1, 2016 through June 30, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
16-06-12	To cover special ed and instructional materials.	Brookwood ES Equipment Draw	Brookwood ES Special Education Draw Instructional Draw	$ 751.00
16-06-12	To cover copy paper, art materials, PE equipment and others.	Brookwood ES Staff Development Draw	Brookwood ES Instructional Draw	$ 2,216.00
16-06-12	To cover laminating film and literacy materials.	Brookwood ES Administrative Draw	Brookwood ES Instructional Draw	$ 763.00
16-06-13	To cover classroom supplies.	White Oaks ES Equipment Draw	White Oaks ES Instructional Draw	$ 1,292.00
16-06-14	To cover replacement vehicles for School Plant.	School Plant Electrical Services	Vehicle Services Vehicles - Replacement	$ 250,000.00
16-06-15	To cover office supplies, instructional supplies, paper, books, conferences and professional development for staff.	Salem HS Equipment Draw	Salem HS Administrative Draw Instructional Draw Staff Development Draw	$ 7,680.00
16-06-16	To cover salaries.	Senior High Classroom FICA Benefits	Media and Communications Supervisors and Other Professional Personnel	$ 25,000.00
16-06-17	To cover salaries.	Middle School Classroom Middle School Teachers	Office of the Principal - Middle Schools Middle School Principals	$ 25,000.00
16-06-18	To cover replacement audiometers.	Summer School Instructional Supplies	Audiological Services Instructional Supplies	$ 58,000.00
16-06-18	To cover replacement audiometers.	General Adult Education Printing and Binding	Audiological Services Instructional Supplies	$ 15,675.00
16-06-18	To cover replacement audiometers.	Teaching and Learning Support Travel - Routine	Audiological Services Instructional Supplies	$ 10,000.00
16-06-19	To cover salaries.	Vehicle Operation Bus Driver Substitutes	Monitoring Services Part-Time/Temporary Personnel	$ 30,000.00
16-06-21	To cover computer supplies.	Instructional Technology Computer Software	Elementary Classroom Computer Supplies	$ 25,000.00
16-06-22	To cover computer supplies.	Instructional Technology Computer Software	Senior High Classroom Computer Supplies	$ 8,879.00
16-06-23	To cover computer supplies.	School Plant Controlled Assets-Computer Equipment	Office of the Principal-Senior High Computer Supplies	$ 25,000.00
16-06-24	To cover computer supplies.	School Plant Controlled Assets-Computer Equipment	Office of the Principal-Elementary Computer Supplies	$ 15,000.00
16-06-25	To cover computer supplies.	Instructional Technology Computer Software	Special Education Computer Supplies	$ 10,000.00
16-06-26	To cover replacement vehicles for Custodial Services.	Custodial Services Custodial/Cleaning Supplies	Vehicle Services Vehicles - Replacement	$ 162,000.00
16-06-27	To cover modular Wi-Fi for conference.	Budget and Finance Technological Services	Technology Maintenance Controlled Assets – Computer Equipment	$ 24,822.00
16-06-27	To cover computers for information services.	School Plant Controlled Assets – Computer Equipment	Technology Maintenance Controlled Assets – Computer Equipment	$ 7,000.00

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
June 1, 2016 through June 30, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
16-06-27	To cover modular Wi-Fi for conference.	Professional Improvement and Innovation Controlled Assets – Computer Equipment	Technology Maintenance Controlled Assets – Computer Equipment	$ 3,503.00
16-06-27	To cover computers for information services.	Budget and Finance Technological Services	Technology Maintenance Controlled Assets – Computer Equipment	$ 3,503.00
16-06-28	To cover AV equipment used for graduation.	Media and Communications Printing and Binding	Senior High Classroom Instructional Supplies	$ 3,600.00
16-06-29	To cover copy paper, novels, instructional materials and professional development.	Great Neck MS Administrative Draw	Great Neck MS Instructional Draw Staff Development Draw	$ 5,401.00
16-06-29	To cover copy paper, novels and instructional materials.	Great Neck MS Library Draw	Great Neck MS Instructional Draw	$ 2,483.00
16-06-30	To cover math supplies, paper, folders, pencils, glue sticks, tape, construction paper and binders.	Three Oaks ES Equipment Draw Library Draw Administrative Draw	Three Oaks ES Instructional Draw	$ 6,994.00
16-06-30	To cover conferences.	Three Oaks ES Administrative Draw	Three Oaks ES Staff Development Draw	$ 1,402.00
16-06-32	To cover copy paper, novels, calculators, atlases, classroom materials, sheet music and classroom subscriptions.	Salem MS Equipment Draw Administrative Draw Staff Development Draw Library Draw	Salem MS Instructional Draw	$ 8,395.00
16-06-33	To cover planners, classroom supplies, paper, student folders and writing paper.	Windsor Woods ES Equipment Draw Staff Development Draw	Windsor Woods ES Instructional Draw	$ 4,599.00
16-06-33	To cover classroom manipulatives for preschool.	Windsor Woods ES Staff Development Draw	Windsor Woods ES Special Education Draw	$ 142.00
16-06-35	To cover fleet management software.	School Plant Technological Services	Office of the Principal - Middle Schools Technological Services	$ 42,000.00
16-06-35	To cover computer supplies.	School Plant Monitoring Services	Technological Services Computer Supplies	$ 2,700.00
16-06-35	To cover salaries.	Vehicle Operation Supervisors and Other Professional Personnel	Management Supervisors and Other Professional Personnel	$ 6,600.00
16-06-35	To cover salaries.	Vehicle Operation Supervisors and Other Professional Personnel	Monitoring Services Bus Driver Assistants	$ 1,000.00
16-06-36	To cover part-time salaries.	School Leadership Part-Time/Temporary Personnel	Student Activities Part-Time/Temporary Personnel	$ 6,000.00
16-06-37	To cover part-time salaries.	School Leadership Part-Time/Temporary Personnel	Student Activities Part-Time/Temporary Personnel	$ 4,000.00
16-06-38	To cover computer supplies.	School Plant Technological Services	Middle School Classroom Computer Supplies	$ 1,000.00
16-06-40	To cover part-time salaries.	School Leadership Part-Time/Temporary Personnel	Student Activities Part-Time/Temporary Personnel	$ 6,000.00

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
June 1, 2016 through June 30, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
16-06-41	To cover salary expenditures.	Green Run Collegiate Charter School Special Education Senior High Teachers VRS-Hybrid Retirement Health Insurance	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	$ 17,400.00
16-06-41	To cover salary expenditures.	Green Run Collegiate Charter School Office of Principal-Senior High Office Supplies	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	$ 19,000.00
16-06-41	To cover salary expenditures.	Green Run Collegiate Charter School Teaching and Learning Support Workshop Instructors Advertising Other Purchased Services Postal/Messenger Services Travel/Professional Improvement Office Supplies	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	$ 44,500.00
16-06-41	To cover salary expenditures.	Green Run Collegiate Charter School Media Services Support Library Books and Supplies	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	$ 4,500.00
16-06-41	To cover salary expenditures.	Green Run Collegiate Charter School Remedial Education Other Instructional Personnel-High School	Green Run Collegiate Charter School Senior High Classroom Senior High Teachers	$ 1,600.00
16-06-41	To cover technological services.	Green Run Collegiate Charter School Instructional Technology Controlled Assets-Computer Equipment	Green Run Collegiate Charter School Senior High Classroom Technological Services	$ 7,300.00
16-06-41	To cover computer supplies.	Green Run Collegiate Charter School Instructional Technology Controlled Assets-Computer Equipment	Green Run Collegiate Charter School Office of Principal-Senior High Computer Supplies	$ 7,000.00
16-06-41	To cover computer supplies.	Green Run Collegiate Charter School Instructional Technology Controlled Assets-Computer Equipment	Green Run Collegiate Charter School Teaching and Learning Support Computer Supplies	$ 800.00
16-06-42	To cover health insurance.	Technical and Career Education Health Insurance	Student Activities Health Insurance	$ 5,000.00
16-06-42	To cover health insurance.	Technical and Career Education Health Insurance	Special Education Support Health Insurance	$ 10,000.00
16-06-42	To cover health insurance.	Vehicle Operation - Special Education Health Insurance	Monitoring Services Health Insurance	$ 20,000.00

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

REVENUES

JUNE 2016

BY MAJOR SOURCE	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (2)	TREND *
COMMONWEALTH OF VIRGINIA	2016	250,039,573	<-------	249,585,001	99.82%	U(1)
	2015	252,592,470	250,173,015	250,173,015	100.00%	
	2014	240,866,735	243,244,524	243,244,524	100.00%	
STATE SALES TAX	2016	71,783,907	<-------	72,382,606	100.83%	F
	2015	70,065,298	70,376,559	70,376,559	100.00%	
	2014	70,522,688	67,915,112	67,915,112	100.00%	
FEDERAL GOVERNMENT	2016	12,476,532	<-------	10,984,117	88.04%	U(2)
	2015	15,976,532	14,290,941	14,290,941	100.00%	
	2014	16,636,723	12,316,894	12,316,894	100.00%	
CITY OF VIRGINIA BEACH	2016	412,311,603	<-------	412,311,603	100.00%	F
	2015	406,963,568	406,876,823	406,876,823	100.00%	
	2014	398,159,801	398,073,056	398,073,056	100.00%	
OTHER SOURCES	2016	2,782,803	<-------	3,120,071	112.12%	F
	2015	2,732,803	3,635,086	3,635,086	100.00%	
	2014	2,603,100	3,351,214	3,351,214	100.00%	
SCHOOL OPERATING FUND TOTAL	2016	749,394,418	<-------	748,383,398	99.87%	U
	2015	748,330,671	745,352,424	745,352,424	100.00%	
	2014	728,789,047	724,900,800	724,900,800	100.00%	

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

U(1): The unfavorable trend is due to certain Commonwealth of Virginia revenues being less than estimated as a result of the lower than projected March 31, 2016 Average Daily Membership.

U(2): The unfavorable trend is due to the timing of certain Federal Impact Aid receipts.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

Fiscal Year 2016 Revenue Actual by Major Source

State Sales Tax Revenue through June 30, 2016

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

EXPENDITURES/ENCUMBRANCES

JUNE 2016

BY UNIT WITHIN CATEGORY	FISCAL YEAR	(1) BUDGET	(2) ACTUAL THROUGH JUNE	(3) ACTUAL THROUGH MONTH	% OF (3) TO (2)	TREND *
INSTRUCTION	2016	530,731,819	<-------	522,876,753	98.52%	F
CATEGORY	2015	534,364,655	521,987,966	521,987,966	100.00%	
	2014	517,092,080	503,633,936	503,633,936	100.00%	
ADMINISTRATION,	2016	22,937,844	<-------	21,876,609	95.37%	F
ATTENDANCE & HEALTH	2015	22,694,157	21,111,990	21,111,990	100.00%	
CATEGORY	2014	21,629,361	20,276,229	20,276,229	100.00%	
PUPIL TRANSPORTATION	2016	34,125,890	<-------	32,882,137	96.36%	F
CATEGORY	2015	30,850,025	30,818,394	30,818,394	100.00%	
	2014	32,149,683	31,492,684	31,492,684	100.00%	
OPERATIONS AND	2016	93,517,401	<-------	89,431,581	95.63%	F
MAINTENANCE	2015	91,066,307	90,388,574	90,388,574	100.00%	
CATEGORY	2014	91,215,631	88,981,612	88,981,612	100.00%	
TECHNOLOGY	2016	32,550,920	<-------	31,184,463	95.80%	F
CATEGORY	2015	30,351,260	29,631,537	29,631,537	100.00%	
	2014	29,513,362	27,673,205	27,673,205	100.00%	
SCHOOL OPERATING FUND	2016	713,863,874	<-------	698,251,543	97.81%	F
TOTAL	2015	709,326,404	693,938,461	693,938,461	100.00%	
(EXCLUDING DEBT SERVICE)	2014	691,600,117	672,057,666	672,057,666	100.00%	
DEBT SERVICE	2016	44,756,843	<-------	44,115,909	98.57%	F
CATEGORY	2015	45,029,858	44,986,273	44,986,273	100.00%	
	2014	42,590,405	42,537,774	42,537,774	100.00%	

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

VIRGINIA BEACH CITY PUBLIC SCHOOLS
INTERIM FINANCIAL STATEMENTS
SCHOOL OPERATING FUND

Fiscal Year 2016 Actual by Category
(Includes Debt Service Category)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
INSTRUCTION CATEGORY:						
ELEMENTARY CLASSROOM	139,645,678	14,692,619	138,880,306	26,404	738,968	99.5%
SENIOR HIGH CLASSROOM	72,112,740	7,520,494	71,938,939	69,022	104,779	99.9%
TECHNICAL AND CAREER EDUCATION	18,025,372	1,689,328	16,316,721	2,576	1,706,075	90.5%
GIFTED EDUCATION AND ACADEMY PROGRAMS	13,713,745	1,376,901	13,042,194	65,745	605,806	95.6%
SPECIAL EDUCATION	89,818,143	8,860,215	89,508,209		309,934	99.7%
SUMMER SCHOOL	1,951,480	50,915	1,904,463	155	46,862	97.6%
GENERAL ADULT EDUCATION	1,821,635	232,775	1,804,901	975	15,759	99.1%
ALTERNATIVE EDUCATION-RENAISSANCE	6,700,238	606,476	6,195,789		504,449	92.5%
STUDENT ACTIVITIES	7,641,607	422,047	7,638,175		3,432	99.9%
OFFICE OF THE PRINCIPAL-ELEMENTARY	25,458,248	2,270,519	24,539,974		918,274	96.4%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	11,063,682	1,096,776	10,871,325		192,357	98.3%
OFFICE OF THE PRINCIPAL-TECHNICAL	637,064	50,939	585,798		51,266	92.0%
GUIDANCE SERVICES	15,988,112	1,527,782	15,787,355	2,515	198,242	98.8%
SOCIAL WORK SERVICES	3,435,121	456,475	3,395,828		39,293	98.9%
MEDIA AND COMMUNICATIONS	1,797,139	184,149	1,785,821		11,318	99.4%
TEACHING AND LEARNING SUPPORT	13,726,205	2,025,088	13,482,251	48,691	195,263	98.6%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	1,267,199	175,495	1,052,606		214,593	83.1%
EQUITY AFFAIRS	75,672	21,802	68,237		7,435	90.2%
SPECIAL EDUCATION SUPPORT	3,009,502	400,616	3,002,544	2,460	4,498	99.9%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	2,211,892	249,626	2,118,746		93,146	95.8%
MEDIA SERVICES SUPPORT	12,839,632	1,274,229	12,564,402		275,230	97.9%
PLANNING INNOVATION AND ACCOUNTABILITY	2,617,251	353,133	2,113,071	4,931	499,249	80.9%
MIDDLE SCHOOL CLASSROOM	57,608,700	6,046,698	56,973,327	12,036	623,337	98.9%
REMEDIAL EDUCATION	7,560,953	796,477	7,402,434		158,519	97.9%
OFFICE OF THE PRINCIPAL-MIDDLE	9,961,467	917,182	9,951,735		9,732	99.9%
HOMEBOUND SERVICES	407,977	70,588	376,617		31,360	92.3%
TECHNICAL AND CAREER EDUCATION SUPPORT	950,000	83,875	920,391		29,609	96.9%
STUDENT LEADERSHIP	1,370,950	82,894	1,353,658		17,292	98.7%
PSYCHOLOGICAL SERVICES	3,530,532	332,911	3,464,815	602	65,115	98.2%
AUDIOLOGICAL SERVICES	530,432	46,961	445,567	83,675	1,190	99.8%
SCHOOL LEADERSHIP	1,827,137	181,295	1,717,068	10,464	99,605	94.5%
ALTERNATIVE EDUCATION	1,426,314	169,043	1,339,552	3,683	83,079	94.2%
TOTAL INSTRUCTION	530,731,819	54,266,323	522,542,819	333,934	7,855,066	98.5%
ADMIN., ATTENDANCE, AND HEALTH CATEGORY:						
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	1,002,392	66,952	877,986		124,406	87.6%
OFFICE OF THE SUPERINTENDENT	1,053,478	78,194	903,042		150,436	85.7%
BUDGET AND FINANCE	4,056,317	349,254	3,760,801	4,201	291,315	92.8%
HUMAN RESOURCES	5,046,223	478,968	4,752,889	4,498	288,836	94.3%
INTERNAL AUDIT	436,494	43,052	390,330		46,164	89.4%
PURCHASING SERVICES	1,047,830	91,600	1,040,658		7,172	99.3%
PROFESSIONAL GROWTH AND INNOVATION	802,253	78,758	726,302		75,951	90.5%
BENEFITS	2,151,542	394,848	2,121,086		30,456	98.6%
HEALTH SERVICES	7,341,315	781,442	7,294,816		46,499	99.4%
TOTAL ADMIN., ATTENDANCE, AND HEALTH	22,937,844	2,363,068	21,867,910	8,699	1,061,235	95.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PUPIL TRANSPORTATION CATEGORY:						
MANAGEMENT	2,266,725	218,343	2,250,424		16,301	99.3%
VEHICLE OPERATIONS	18,440,210	1,538,964	16,199,707	1,514,887	725,616	96.1%
VEHICLE OPERATIONS-SPECIAL EDUCATION	7,059,661	501,349	5,864,284	762,300	433,077	93.9%
VEHICLE MAINTENANCE	3,301,795	385,601	3,212,478	22,001	67,316	98.0%
MONITORING SERVICES	3,057,499	336,562	3,056,056		1,443	99.9%
TOTAL PUPIL TRANSPORTATION	34,125,890	2,980,819	30,582,949	2,299,188	1,243,753	96.4%
OPERATIONS AND MAINTENANCE CATEGORY:						
FACILITIES PLANNING AND CONSTRUCTION	805,002	72,224	792,847		12,155	98.5%
SCHOOL PLANT	47,650,168	5,553,060	43,091,533	2,753,266	1,805,369	96.2%
DISTRIBUTION SERVICES	1,642,376	197,406	1,609,028	2,539	30,809	98.1%
GROUNDS SERVICES	3,884,352		3,884,352			100.0%
CUSTODIAL SERVICES	28,685,480	3,437,472	27,149,155	39,064	1,497,261	94.8%
SAFETY AND LOSS CONTROL	7,305,785	746,803	7,030,060		275,725	96.2%
VEHICLE SERVICES	2,180,808	76,619	842,893	966,138	371,777	83.0%
TELECOMMUNICATIONS	1,363,430	72,122	1,265,076	5,630	92,724	93.2%
TOTAL OPERATIONS AND MAINTENANCE	93,517,401	10,155,706	85,664,944	3,766,637	4,085,820	95.6%
TECHNOLOGY CATEGORY:						
ELEMENTARY CLASSROOM	1,172,377	90,784	1,160,695		11,682	99.0%
SENIOR HIGH CLASSROOM	790,743	11,310	741,456	43,012	6,275	99.2%
TECHNICAL AND CAREER EDUCATION	186,457	1,232	164,962		21,495	88.5%
GIFTED EDUCATION AND ACADEMY PROGRAMS	211,535	38,520	129,904	76,417	5,214	97.5%
SPECIAL EDUCATION	151,852	6,713	151,546		306	99.8%
SUMMER SCHOOL	3,575		2,789		786	78.0%
GENERAL ADULT EDUCATION	63,794	44,269	63,794			100.0%
ALTERNATIVE EDUCATION-RENAISSANCE	10,329		10,235		94	99.1%
STUDENT ACTIVITIES	1,493		905		588	60.6%
OFFICE OF THE PRINCIPAL-ELEMENTARY	140,563	5,088	134,517		6,046	95.7%
OFFICE OF THE PRINCIPAL-SENIOR HIGH	90,308	2,121	81,611		8,697	90.4%
OFFICE OF THE PRINCIPAL-TECHNICAL	5,177		4,403		774	85.0%
GUIDANCE SERVICES	14,089	7,650	14,089			100.0%
SOCIAL WORK SERVICES	15,534	3,997	15,130		404	97.4%
MEDIA AND COMMUNICATIONS	254,923	91,113	254,875		48	99.9%
INSTRUCTIONAL TECHNOLOGY	10,712,417	954,454	10,257,324	75,066	380,027	96.5%
TEACHING AND LEARNING SUPPORT	300,571	5,947	264,227		36,344	87.9%
INSTRUCTIONAL PROFESSIONAL GROWTH AND INNOVATION	74,725	69,842	74,718		7	99.9%
EQUITY AFFAIRS	4,655	616	616		4,039	13.2%
SPECIAL EDUCATION SUPPORT	27,341	893	23,229		4,112	85.0%
GIFTED EDUC AND ACADEMY PROGRAMS SUPPORT	23,281	431	23,225		56	99.8%
MEDIA SERVICES SUPPORT	531,353	10,212	523,960		7,393	98.6%
PLANNING INNOVATION AND ACCOUNTABILITY	369,397	58,957	364,891	240	4,266	98.8%
MIDDLE SCHOOL CLASSROOM	829,528	56,185	826,373	616	2,539	99.7%
REMEDIAL EDUCATION	3,627	767	3,382		245	93.2%
OFFICE OF THE PRINCIPAL-MIDDLE	40,276	1,021	40,179		97	99.8%
HOMEBOUND SERVICES	34,962		28,683		6,279	82.0%
TECHNICAL AND CAREER EDUCATION SUPPORT	3,011		2,995		16	99.5%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL OPERATING FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

TECHNOLOGY CATEGORY:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
STUDENT LEADERSHIP	9,619	245	8,836		783	91.9%
PSYCHOLOGICAL SERVICES	22,249	424	19,976	1,736	537	97.6%
AUDIOLOGICAL SERVICES	575		546		29	95.0%
SCHOOL LEADERSHIP	30,289	3,062	10,105	1,530	18,654	38.4%
ALTERNATIVE EDUCATION	115,494	29,626	85,829		29,665	74.3%
BOARD, LEGAL, AND GOVERNMENTAL SERVICES	6,999		5,407		1,592	77.3%
OFFICE OF THE SUPERINTENDENT	14,337	240	10,541		3,796	73.5%
BUDGET AND FINANCE	215,854	10,527	139,745	3,641	72,468	66.4%
HUMAN RESOURCES	296,609	11,478	268,903		27,706	90.7%
INTERNAL AUDIT	2,434		1,048	1,170	216	91.1%
PURCHASING SERVICES	41,912		32,245		9,667	76.9%
PROFESSIONAL GROWTH AND INNOVATION	121,507	11,776	120,348		1,159	99.0%
OFFICE OF TECHNOLOGY	927,739	61,111	805,809		121,930	86.9%
BENEFITS	45,955	2,911	30,015	8,063	7,877	82.9%
HEALTH SERVICES	1,009		1,009			100.0%
MANAGEMENT	122,420	55,800	122,270		150	99.9%
VEHICLE OPERATIONS	212,666	(5,875)	212,445		221	99.9%
VEHICLE MAINTENANCE	14,845	1,043	14,509		336	97.7%
FACILITIES PLANNING AND CONSTRUCTION	8,534	1,335	8,018		516	94.0%
SCHOOL PLANT	1,463,001	443,366	777,470	520,282	165,249	88.7%
DISTRIBUTION SERVICES	54,926		44,308		10,618	80.7%
CUSTODIAL SERVICES	3,645	348	3,625		20	99.5%
SAFETY AND LOSS CONTROL	4,245	846	1,882	1,167	1,196	71.8%
VEHICLE SERVICES	37,848	6,308	37,848			100.0%
TELECOMMUNICATIONS	7,076		1,783		5,293	25.2%
TECHNOLOGY MAINTENANCE	12,701,240	1,037,608	11,605,376	716,914	378,950	97.0%
TOTAL TECHNOLOGY	32,550,920	3,134,301	29,734,609	1,449,854	1,366,457	95.8%
TOTAL SCHOOL OPERATING FUND (EXCLUDING DEBT SERVICE)	713,863,874	72,900,217	690,393,231	7,858,312	15,612,331	97.8%
DEBT SERVICE CATEGORY:	44,756,843	(117,286)	44,115,909		640,934	98.6%

Virginia Beach City Public Schools
Interim Financial Statements

School Operating Fund Summary

For the period July 1, 2015 through June 30, 2016

Unaudited

Revenues:	Budget	% of Total	Actual	Actual over (under) Budget	Percent Realized
Source:					
Commonwealth of Virginia	$250,039,573	33.37%	$249,585,001	($454,572)	99.82%
State Sales Tax	71,783,907	9.58%	72,382,606	598,699	100.83%
Federal Government	12,476,532	1.66%	10,984,117	(1,492,415)	88.04%
City of Virginia Beach	412,311,603	55.02%	412,311,603	0	100.00%
Other Sources	2,782,803	0.37%	3,120,071	337,268	112.12%
Total Revenues	$749,394,418	100.00%	$748,383,398	($1,011,020)	99.87%
Prior Year Local Contribution (PYLC) *	9,226,299		9,226,299		
Total Revenues and PYLC	$758,620,717		$757,609,697		

Expenditures/Encumbrances:	Budget	% of Total	Actual	Remaining Balance	Percent Obligated
Category:					
Instruction	$530,731,819	69.96%	$522,876,753	$7,855,066	98.52%
Administration, Attendance and Health	22,937,844	3.02%	21,876,609	1,061,235	95.37%
Pupil Transportation	34,125,890	4.50%	32,882,137	1,243,753	96.36%
Operations and Maintenance	93,517,401	12.33%	89,431,581	4,085,820	95.63%
Technology	32,550,920	4.29%	31,184,463	1,366,457	95.80%
Debt Service	44,756,843	5.90%	44,115,909	640,934	98.57%
Total Expenditures/Encumbrances	$758,620,717	100.00%	$742,367,452	$16,253,265	97.86%

Total Revenues and PYLC over Expenditures/Encumbrances	$15,242,245
Prepaid Items (net)	303,218
Total Reversion to the City General Fund - School Operating Fund**	$15,545,463
Total Reversion to the City General Fund - GRC Charter School Fund	37,734
Total Reversion to the City General Fund	$15,583,197

* Fiscal Year 2014-15 encumbrances brought forward into the FY 2015-16 operating budget

** There was no reversion from the School Athletics Fund to the School Operating Fund (Unspent athletic receipts retained $319,619)

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL OPERATING FUND
BALANCE SHEET
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	70,298,432	VOUCHERS PAYABLE	2,565,597
ACCOUNTS RECEIVABLE	226,488	ACCOUNTS PAYABLE	436,888
DUE FROM COMMONWEALTH OF VA	10,303,446	ACCOUNTS PAYABLE - SCHOOLS	49,800
DUE FROM FEDERAL GOVERNMENT	773,839	SALARIES PAYABLE	1,756,346
PREPAID ITEM	773,710	SALARIES PAYABLE-OPTIONS	47,125,318
		FICA PAYABLE-OPTIONS	3,604,432
		WIRES PAYABLE	712,410
		ACH PAYABLE	1,562,594
		DEFERRED REVENUE-MISC	385,045
		TOTAL LIABILITIES	58,198,430
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR REVERSION TO THE CITY GENERAL FUND	15,545,463
		RESERVE FOR ENCUMBRANCES	7,858,312
		RESERVE FOR PREPAID ITEMS	773,710
		TOTAL FUND EQUITY	24,177,485
TOTAL ASSETS	82,375,915	TOTAL LIABILITIES AND FUND EQUITY	82,375,915

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
REIMB-SOCIAL SECURITY	10,175,132	841,069	10,166,255	(8,877)	99.9 %
REIMB-RETIREMENT	20,188,110	1,658,682	20,048,988	(139,122)	99.3
REIMB-LIFE INSURANCE	648,614	53,614	648,048	(566)	99.9
BASIC SCHOOL AID	172,797,329	14,545,754	172,363,914	(433,415)	99.7
SP ED-SOQ	17,877,423	1,477,735	17,861,826	(15,597)	99.9
VOCATIONAL FUNDS-SOQ	2,107,995	174,245	2,106,156	(1,839)	99.9
FOSTER HOME CHILDREN-REGULAR	278,407	151,320	151,320	(127,087)	54.4
FOSTER HOME CHILDREN-SPED		170,399	170,399	170,399	
SUMMER SCHOOLS-REMEDIAL	434,254	33,465	250,985	(183,269)	57.8
GIFTED & TALENTED AID-SOQ	1,905,304	157,491	1,903,641	(1,663)	99.9
REMEDIAL ED-SOQ	4,013,299	331,737	4,009,798	(3,501)	99.9
SP ED-HOME BOUND	97,163	17,152	145,795	48,632	150.1
SP ED-REGIONAL PROG PAYMENT	9,106,315	9,455,957	9,455,957	349,642	103.8
VOCATIONAL ED-ADULT ED		30,866	30,866	30,866	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	251,471	202,458	202,458	(49,013)	80.5
ENGLISH AS A SECOND LANG PAYMENTS	595,615	115,830	637,066	41,451	107.0
AT-RISK INITIATIVE	2,321,931	420,583	2,319,901	(2,030)	99.9
MATH/READING INSTRUCTIONAL SPECIALISTS	37,911	10,957	38,349	438	101.2
CLASS SIZE INITIATIVE	4,355,747	768,703	4,227,867	(127,880)	97.1
SALARY SUPPLEMENT	2,847,553	282,799	2,845,412	(2,141)	99.9
TOTAL FROM COMMONWEALTH OF VIRGINIA	250,039,573	30,900,816	249,585,001	(454,572)	99.8
STATE SHARE SALES TAX	71,783,907	11,832,416	72,382,606	598,699	100.8
TOTAL FROM STATE SHARE SALES TAX	71,783,907	11,832,416	72,382,606	598,699	100.8
PUBLIC LAW 874	10,211,723		6,187,098	(4,024,625)	60.6
DEPT OF THE NAVY-NJROTC	100,000	78,903	309,354	209,354	309.4
OTHER FEDERAL FUNDS			700	700	
DEPT OF DEFENSE	1,500,000		1,267,686	(232,314)	84.5
IMPACT AID-SPECIAL ED			930,424	930,424	
DEPARTMENT OF DEFENSE-SPECIAL ED			501,177	501,177	
MEDICAID REIMBURSEMENT	664,809	647,314	1,545,593	880,784	232.5
MEDICAID REIMBURSEMENT-TRANSPORTATION		173,273	242,085	242,085	
TOTAL FROM FEDERAL GOVERNMENT	12,476,532	899,490	10,984,117	(1,492,415)	88.0

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	403,376,747	33,863,839	403,376,747		100.0 %
TRANSFER FROM SCHOOL RESERVE FUND	8,299,318	609,276	8,299,318		100.0
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	635,538		635,538		100.0
TOTAL TRANSFERS	412,311,603	34,473,115	412,311,603		100.0
SALE OF SCHOOL VEHICLES	15,000			(15,000)	
RENT OF FACILITIES	450,000	52,065	347,376	(102,624)	77.2
SECEP-RENT OF FACILITIES			177,000	177,000	
RENT OF PROPERTY		4,000	38,000	38,000	
SECEP-CHARGES FOR SERVICES			65,924	65,924	
TUITION-REGULAR DAY	100,000	15,627	186,706	86,706	186.7
TUITION-GEN ADULT ED	142,839	68,061	68,061	(74,778)	47.6
TUITION-SUMMER SCHOOL	700,000	225	567,261	(132,739)	81.0
MISCELLANEOUS ADULT LEARNING CHARGES		840	840	840	
TUITION-VOCATIONAL ADULT ED	169,750	19,628	19,628	(150,122)	11.6
TUITION-DRIVERS ED	322,125	75,128	280,940	(41,185)	87.2
COLLEGE NIGHT FEES			20,125	20,125	
TUITION-LPN PROGRAM	25,575	25,291	25,291	(284)	98.9
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		(13)	8,004	8,004	
DONATION		1,279	21,110	21,110	
MISCELLANEOUS REVENUE	224,703	2,860	195,744	(28,959)	87.1
SALE OF SALVAGE MATERIALS	12,000	83,306	125,336	113,336	1,044.5
INSURANCE PROCEEDS		1,815	40,232	40,232	
SALE OF CAPITAL ASSETS		8,500	8,500	8,500	
INDIRECT COST-GRANTS	600,000	38,378	655,908	55,908	109.3
SETTLEMENTS			56	56	
TUITION-SECEP REACH		66,762	66,762	66,762	
PREMIUM ON BONDS			201,267	201,267	
TOTAL FROM OTHER SOURCES	2,782,803	463,752	3,120,071	337,268	112.1
TOTAL SCHOOL OPERATING FUND	749,394,418	78,569,589	748,383,398	(1,011,020)	99.9

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (AUDITED)

ASSETS:		LIABILITIES:	
CASH	383,032	VOUCHERS PAYABLE	30,981
ACCOUNTS RECEIVABLE	4,232	SALARIES PAYABLE	4,144
PREPAID ITEM	51,261	WIRES PAYABLE	4,558
		ACH PAYABLE	14,492
		TOTAL LIABILITIES	54,175
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR ENCUMBRANCES	13,470
		RESERVE FOR PREPAID ITEMS	51,261
		UNDESIGNATED	319,619
		TOTAL FUND EQUITY	384,350
TOTAL ASSETS	438,525	TOTAL LIABILITIES AND FUND EQUITY	438,525

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 15 PERCENT OF ACTUAL
INTEREST ON BANK DEPOSITS	5,000	292	5,582	582	111.6%	100.0%
BASKETBALL	120,000		102,403	(17,597)	85.3%	100.0%
FOOTBALL	250,000		231,632	(18,368)	92.7%	100.0%
GYMNASTICS	4,000		5,262	1,262	131.6%	100.0%
WRESTLING	13,000		14,278	1,278	109.8%	100.0%
SOCCER	42,000		49,247	7,247	117.3%	100.0%
MIDDLE SCHOOL	65,000	5,670	91,342	26,342	140.5%	100.0%
TRANSFER FROM SCHOOL OPERATING	4,418,642		4,418,642		100.0%	100.0%
OTHER INCOME	5,000	109	29,350	24,350	587.0%	100.0%
TOTAL REVENUES	4,922,642	6,071	4,947,738	25,096	100.5%	100.0%
PYFB-ENCUMBRANCES	18,063					
TOTAL REVENUES AND PYFB	4,940,705					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY15 PERCENT OF ACTUAL
PERSONNEL SERVICES	2,521,943	43,161	2,336,028		185,915	92.6%	100.0%
FICA BENEFITS	192,930	3,304	179,105		13,825	92.8%	100.0%
PURCHASED SERVICES	1,192,728	48,470	1,147,815		44,913	96.2%	100.0%
VA HIGH SCHOOL LEAGUE DUES	43,250		18,030		25,220	41.7%	100.0%
ATHLETIC INSURANCE	171,500		164,560		6,940	96.0%	100.0%
OTHER CHARGES			3,606		(3,606)		100.0%
MATERIALS AND SUPPLIES	620,722	71,254	721,386	13,470	(114,134)	118.4%	100.0%
CAPITAL OUTLAY	197,632	69,794	109,069		88,563	55.2%	100.0%
TOTAL	4,940,705	235,983	4,679,599	13,470	247,636	95.0%	100.0%

INCREASE (DECREASE) IN FUND BALANCE		268,139
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(18,063)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (AUDITED)

ASSETS:		LIABILITIES:	
CASH	7,750,256	VOUCHERS PAYABLE	24,193
CASH WITH CAFETERIAS	5,000	ACCOUNTS PAYABLE	81
ACCOUNTS RECEIVABLE	13,527	SALARIES PAYABLE	55,068
DUE FROM FEDERAL GOVERNMENT	1,045,568	SALARIES PAYABLE-OPTIONS	827,582
FOOD INVENTORY	170,028	FICA PAYABLE-OPTIONS	63,312
FOOD-USDA INVENTORY	309,740	WIRES PAYABLES	3,683
SUPPLIES INVENTORY	118,689	ACH PAYABLES	409,684
PREPAID ITEM	9,163	DEFERRED REVENUE	401,328
		TOTAL LIABILITIES	1,784,931
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR INVENTORIES	598,457
		RESERVE FOR PREPAID ITEMS	9,163
		UNDESIGNATED	7,029,420
		TOTAL FUND EQUITY	7,637,040
TOTAL ASSETS	9,421,971	TOTAL LIABILITIES AND FUND EQUITY	9,421,971

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 15 PERCENT OF ACTUAL
INTEREST ON BANK DEPOSITS	7,000	4,447	16,317	9,317	233.1%	100.0%
CHARGES FOR SERVICES	12,486,006	675,735	10,771,205	(1,714,801)	86.3%	100.0%
USDA REBATES	200,000	121,414	494,841	294,841	247.4%	100.0%
MISCELLANEOUS REVENUE			9,000	9,000		
TOTAL LOCAL REVENUE	12,693,006	801,596	11,291,363	(1,401,643)	89.0%	100.0%
SCHOOL MEAL PAYMENTS	500,000	46,623	541,231	41,231	108.2%	100.0%
SCHOOL BREAKFAST INITIATIVE		11,245	46,835	46,835		
TOTAL REVENUE FROM COMMONWEALTH	500,000	57,868	588,066	88,066	117.6%	100.0%
NATIONAL SCHOOL MEAL PROGRAM	14,754,782	2,924,214	16,099,763	1,344,981	109.1%	100.0%
USDA COMMODITIES	1,500,000	1,826,079	1,826,079	326,079	121.7%	100.0%
SUMMER FEEDING PROGRAM		86,865	86,865	86,865		
CHILD AND ADULT CARE FOOD PROGRAM		(74,785)				100.0%
TOTAL REVENUE FROM FEDERAL GOV'T	16,254,782	4,762,373	18,012,707	1,757,925	110.8%	100.0%
TOTAL REVENUES	29,447,788	5,621,837	29,892,136	444,348	101.5%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	779,562					
TOTAL REVENUES AND PYFB	30,227,350					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 15 PERCENT OF ACTUAL
PERSONNEL SERVICES	9,152,685	856,732	8,276,333		876,352	90.4%	100.0%
FRINGE BENEFITS	4,379,524	352,600	3,456,952		922,572	78.9%	100.0%
PURCHASED SERVICES	358,323	17,733	447,638		(89,315)	124.9%	100.0%
OTHER CHARGES	82,673	4,181	60,208		22,465	72.8%	100.0%
MATERIALS AND SUPPLIES	15,474,583	3,190,112	14,882,104		592,479	96.2%	100.0%
CAPITAL OUTLAY	779,562		91,103		688,459	11.7%	100.0%
TOTAL	30,227,350	4,421,358	27,214,338		3,013,012	90.0%	100.0%

INCREASE (DECREASE) IN FUND BALANCE		2,677,798
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(779,562)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	8,451,070	VOUCHERS PAYABLE	4,346
ACCOUNTS RECEIVABLE	6,673	ACH PAYABLES	6,041
PREPAID ITEM	1,126,588	TOTAL LIABILITIES	10,387
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR ENCUMBRANCES	310
		RESERVE FOR PREPAID ITEMS	1,126,588
		DESIGNATED FOR THE FY17 BUDGET	4,583,146
		UNDESIGNATED	3,863,900
		TOTAL FUND EQUITY	9,573,944
TOTAL ASSETS	9,584,331	TOTAL LIABILITIES AND FUND EQUITY	9,584,331

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 15 PERCENT OF ACTUAL
INTEREST ON BANK DEPOSITS	100,000	4,868	24,120	(75,880)	24.1%	100.0%
PURCHASES		198	273	273		100.0%
LOST AND DAMAGED	10,000	8,588	47,976	37,976	479.8%	100.0%
MISCELLANEOUS		924	8,805	8,805		100.0%
TOTAL LOCAL REVENUE	110,000	14,578	81,174	(28,826)	73.8%	100.0%
DEPT OF EDUCATION	3,900,602	322,421	3,897,199	(3,403)	99.9%	100.0%
TOTAL REVENUE-COMMONWEALTH	3,900,602	322,421	3,897,199	(3,403)	99.9%	100.0%
TOTAL REVENUES	4,010,602	336,999	3,978,373	(32,229)	99.2%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	5,083,545					
PYFB-ENCUMBRANCES	4,895					
TOTAL REVENUES AND PYFB	9,099,042					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 15 PERCENT OF ACTUAL
PERSONNEL SERVICES	71,794	6,585	79,870		(8,076)	111.2%	100.0%
FRINGE BENEFITS	27,995	3,129	33,672		(5,677)	120.3%	100.0%
PURCHASED SERVICES	1,500		2,659,836		(2,658,336)	177322.4%	100.0%
MATERIALS AND SUPPLIES	8,997,753	(14,233)	3,319,708	310	5,677,735	36.9%	100.0%
TOTAL	9,099,042	(4,519)	6,093,086	310	3,005,646	67.0%	100.0%

INCREASE (DECREASE) IN FUND BALANCE		(2,114,713)
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(5,088,440)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	11,525,426	VOUCHERS PAYABLE	41,344
PREPAID ITEM	210,881	SALARIES PAYABLE	9
		WIRES PAYABLE	25,135
		ACH PAYABLES	3,134
		EST CLAIMS/JUDGEMENTS PAYABLE	7,554,000
		TOTAL LIABILITIES	7,623,622
		FUND EQUITY:	
		RETAINED EARNINGS	4,112,685
		TOTAL FUND EQUITY	4,112,685
TOTAL ASSETS	11,736,307	TOTAL LIABILITIES AND FUND EQUITY	11,736,307

REVENUES:	MONTH'S REALIZED	YR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	5,999	31,763
RISK MANAGEMENT CHARGES	1,300,000	6,505,724
INSURANCE PROCEEDS		9,835
MISCELLANEOUS REVENUE	1,199	3,684
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	266,665	1,600,000
TOTAL REVENUES	1,573,863	8,151,006

EXPENSES:	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
PERSONNEL SERVICES	31,928	358,037	
FRINGE BENEFITS	12,545	132,002	
OTHER PURCHASED SERVICES	12,135	224,829	
FIRE AND PROPERTY INSURANCE		1,855,952	
MOTOR VEHICLE INSURANCE	(245,687)	1,299,050	
WORKER'S COMPENSATION	(683,477)	1,280,065	
SURETY BONDS		400	
GENERAL LIABILITY INSURANCE	188,349	360,360	
MISCELLANEOUS	20	703	
MATERIALS AND SUPPLIES	3,529	30,457	
TOTAL	(680,658)	5,541,855	

INCREASE (DECREASE) IN RETAINED EARNINGS 2,609,151

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	3,077,634	ACCOUNTS PAYABLE	1,630
ACCOUNTS RECEIVABLE	1,337	DEPOSITS PAYABLE	75,000
		TOTAL LIABILITIES	76,630
		FUND EQUITY:	
		FUND BALANCE:	
		RESERVE FOR ENCUMBRANCES	230,619
		DESIGNATED FOR THE FY17 BUDGET	340,000
		UNDESIGNATED	2,431,722
		TOTAL FUND EQUITY	3,002,341
TOTAL ASSETS	3,078,971	TOTAL LIABILITIES AND FUND EQUITY	3,078,971

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 15 PERCENT OF ACTUAL
INTEREST ON BANK DEPOSITS	10,000	1,810	8,965	(1,035)	89.7%	100.0%
RENT-WIRELESS COMMUNICATION	250,000			(250,000)		
TOWER RENT-BAYSIDE HIGH			25,000	25,000		100.0%
TOWER RENT-COX HIGH		2,389	136,983	136,983		100.0%
TOWER RENT-FIRST COLONIAL HIGH			71,200	71,200		100.0%
TOWER RENT-LANDSTOWN HIGH			29,692	29,692		100.0%
TOWER RENT-OCEAN LAKES HIGH		693	91,271	91,271		100.0%
TOWER RENT-SALEM HIGH		218	49,083	49,083		100.0%
TOWER RENT-TALLWOOD HIGH			27,718	27,718		100.0%
TOWER RENT-TECH CENTER		2,837	72,052	72,052		100.0%
TOWER RENT-WOODSTOCK ELEMENTARY		3,351	15,171	15,171		100.0%
TOTAL REVENUES	260,000	11,298	527,135	267,135	202.7%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	340,000					
PYFB-ENCUMBRANCES	31,797					
TOTAL REVENUES AND PYFB	631,797					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 15 PERCENT OF ACTUAL
PURCHASED SERVICES	31,797			31,797		100.0%	100.0%
MATERIALS AND SUPPLIES	600,000	17,618	389,908		210,092	65.0%	100.0%
CAPITAL OUTLAY				198,822	(198,822)		
TOTAL	631,797	17,618	389,908	230,619	11,270	98.2%	100.0%

INCREASE (DECREASE) IN FUND BALANCE		137,227
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(371,797)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL GRANTS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

Revenues :

	FY 2016 Estimated	Month's Realized	Yr-To-Date Realized	Unrealized Revenues	Percent Realized
Source:					
Commonwealth of Virginia	11,811,110	3,708,379	9,078,548	(2,732,562)	76.86%
Federal Government	41,328,644	10,936,947	31,294,953	(10,033,691)	75.72%
Other Sources	477,640	29,478	204,541	(273,099)	42.82%
Transfers from School Operating Fund	3,670,560	(759,498)	2,911,062	(759,498)	79.31%
Total Revenues	57,287,954	13,915,306	43,489,104	(13,798,850)	75.91%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
ADULT BASIC EDUCATION 15/16	356,545	10,987	356,545			100.0%
ADULT BASIC EDUCATION 14/15	24,946		24,946			100.0%
ADVANCED PLACEMENT FEE PROGRAM 15/16	66,497	22,046	66,497			100.0%
ALGEBRA READINESS 15/16	851,752	344,521	774,327		77,425	90.9%
ALGEBRA READINESS 14/15	91,214		91,214			100.0%
ALLSTATE FDN SAFE TN DRVG PRG 06/07	396		396			100.0%
ALTERNATIVE ASSESSMENT ASSISTANCE INCENTIVE 15/16	5,998	650	5,998			100.0%
ASIA SOCIETY CONFUCIUS CLASSROOMS 12/13	4,120		1,255		2,865	30.5%
ASSESSMENT FOR LEARNING PROJECT 15/16	50,568	4,170	4,170		46,398	8.2%
CAREER & TECHNICAL EDUCATION STATE EQUIP 15/16	90,812		90,812			100.0%
CAREER SWITCHER PROGRAM MENTOR REIMBURSE 15/16	15,000	15,000	15,000			100.0%
CARL PERKINS 14/15	75,650		75,650			100.0%
CARL PERKINS 15/16	813,627	193,378	664,888	148,739		100.0%
DNA BUILDING BLOCKS FOR MIDDLE SCHOOL 14/15	29,353		25,469		3,884	86.8%
DODEA MCASP 12/13	33,269		33,269			100.0%
DODEA MCASP 14/15	374,526	57,135	374,526			100.0%
DODEA S-FLEP 14/15	52,247	8,686	44,618		7,629	85.4%
DODEA SPED 14/15	98,573	3,285	98,573			100.0%
DODEA-MCASP OPERATION PRIDE 13/14	31,019		31,019			100.0%
DODEA-MCASP OPERATION PRIDE 14/15	523,996	42,675	514,145	4,851	5,000	99.0%
DODEA-MCASP OPERATION PRIDE 15/16	814,530	92,156	175,296	2,925	636,309	21.9%
DODEA SPED 15/16	303,564	16,546	133,665	52	169,847	44.0%
DOMINION EDUC PTNSHP GRANT 14/15	4,249		4,249			100.0%
DUAL ENROLLMENT-TCC 15/16	501,886	247,950	501,886			100.0%
EARLY READING INTERVENTION 14/15	499,196		499,196			100.0%
EARLY READING INTERVENTION 15/16	1,274,621	143,316	1,005,885		268,736	78.9%
GENERAL ADULT EDUCATION-GAE 15/16	34,586		34,586			100.0%
GIRLS ON THE RUN PROGRAM-ROSEMONT ES 15/16	3,341	492	1,149		2,192	34.4%
GOVERNOR'S STEM ACADEMY-LANDSTOWN HS 14/15	3,000		2,978		22	99.3%
GREEN RUN COLLEGIATE CHARTER SCHOOL SUPPORT 15/16	12,500	9,150	12,500			100.0%
GREEN RUN COLLEGIATE CHARTER SCHOOL SUPPORT 13/14	4,744		4,744			100.0%
INCLUSION LEADERSHIP SUPPORT GRANT-SALEM 10/11	457				457	
INDUSTRY CERTIFICATION EXAMS 15/16	80,333	13,380	80,333			100.0%
ISAEP 15/16	62,869	19,423	62,869			100.0%
JAIL EDUCATION PROGRAM 15/16	176,951	(204)	162,666		14,285	91.9%
JAIL EDUCATION PROGRAM 16/17	231,802	26,198	66,248		165,554	28.6%
JUVENILE DETENTION 15/16	714,592		701,439		13,153	98.2%
JUVENILE DETENTION 16/17	708,392	85,214	253,515		454,877	35.8%
LTG (RET) H G PETE TAYLOR PTNRSHIP OF EXCELLENCE AWARD 13/14	6,274	1,286	2,446		3,828	39.0%
MCKINNEY HOMELESS 14/15	58,280	46,650	55,158		3,122	94.6%
MCKINNEY HOMELESS 15/16	63,000	49,513	49,513		13,487	78.6%
MTSS-B EVALUATION 15/16	477,523	21,660	96,330		381,193	20.2%
MYCAA-ALC COURSES 15/16	3,210	3,210	3,210			100.0%
MYCAA-LPN PROGRAM 15/16	4,000	4,000	4,000			100.0%
NATIONAL BOARD TEACHERS STIPENDS 15/16	335,000		335,000			100.0%
NEW TEACHER MENTOR 15/16	29,622	29,622	29,622			100.0%
NJROTC 12/13	41,935	41,935	41,935			100.0%
OPPORTUNITY INC-ALC 15/16	90,000	6,682	41,930		48,070	46.6%
OPPORTUNITY INC 15/16	312,000	36,034	148,457		163,543	47.6%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT 13/14	1,184	204	1,131		53	95.5%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT 14/15	13,698		13,698			100.0%
POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT 15/16	25,000	1,548	9,563		15,437	38.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
SCHOOL GRANTS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
POST 9/11 GI BILL 14/15	2,724	2,724	2,724			100.0%
PRESCHOOL INCENTIVE 13/14	8,986		8,986			100.0%
PRESCHOOL INCENTIVE 14/15	103,174		103,174			100.0%
PRESCHOOL INCENTIVE 15/16	475,188	50,855	398,130		77,058	83.8%
PROJECT HOPE-CITY WIDE SCA 13/14	4,673		489		4,184	10.5%
RACE-TO-GED 15/16	64,188		64,188			100.0%
RESERVE FOR CONTINGENCY	5,162,499				5,162,499	
SCHOOL SECURITY EQUIPMENT 14/15	1,169		1,169			100.0%
SCHOOL SECURITY EQUIPMENT 15/16	122,294		122,294			100.0%
STARTALK 14/15	76,276		75,658		618	99.2%
STARTALK 15/16	81,897	18,309	18,309	379	63,209	22.8%
STEM TEACHER RECRUITMENT & RETENTION INCENTIVE AWARD 15/16	11,000		11,000			100.0%
TECHNOLOGY INITIATIVE 13/14	109,897		109,897			100.0%
TECHNOLOGY INITIATIVE 14/15	139,466	20,099	86,970		52,496	62.4%
TECHNOLOGY INITIATIVE 15/16	2,618,400		2,129,002		489,398	81.3%
TITLE I PART A-ROSEMONT 14/15	17,000		17,000			100.0%
TITLE I DISTINGUISHED SCHOOL AWARD-ROSEMONT 15/16	8,500				8,500	
TITLE I PART A 14/15	3,688,112	77,271	3,688,112			100.0%
TITLE I PART A 15/16	10,679,591	1,125,804	6,480,634	4,059	4,194,898	60.7%
TITLE I PART D SUBPART 1 15/16	22,000	2,232	15,514		6,486	70.5%
TITLE I PART D SUBPART 1 VBJDC 14/15	1,000		893		107	89.3%
TITLE I PART D SUBPART 2 15/16	164,472				164,472	
TITLE I PART D SUBPART 2 13/14	27,659		27,659			100.0%
TITLE I PART D SUBPART 2 14/15	190,523	18,873	148,746		41,777	78.1%
TITLE II PART A 13/14	26,082		26,082			100.0%
TITLE II PART A 14/15	241,962	36,550	223,138		18,824	92.2%
TITLE II PART A 15/16	2,160,658	211,802	2,004,490		156,168	92.8%
TITLE III PART A IMMIGRANT AND YOUTH SUPPLEMENT 15/16	5,976	5,976	5,976			100.0%
TITLE III PART A IMMIGRANT AND YOUTH 14/15	19,727	1,894	19,727			100.0%
TITLE III PART A IMMIGRANT AND YOUTH 15/16	25,247	1,078	1,078		24,169	4.3%
TITLE III PART A LANG ACQUISITION 14/15	93,039		93,039			100.0%
TITLE III PART A LANG ACQUISITION 15/16	104,973	8,867	23,391		81,582	22.3%
TITLE IV PART B 21ST CCLC GRC 15/16	125,952	18,086	57,154	2,499	66,299	47.4%
TITLE IV PART B 21ST CCLC WILLIAMS 14/15	94,218	5,108	93,986		232	99.8%
TITLE IV PART B 21ST CCLC GRC 14/15	87,746		72,335	15,411		100.0%
TITLE VI PART B EARLY CHILDHOOD SUPPPLEMENT 13/14	10,993		10,993			100.0%
TITLE VI-B 14/15	866,387	9,062	794,836		71,551	91.7%
TITLE VI-B 15/16	14,161,180	20,619	14,086,818		74,362	99.5%
VA BEACH HISTORIC PRESERVATION COMM PRGM 15/16	1,480				1,480	
VA ELEARNING BACKPACK BAYSIDE 14/15	10,212	3,441	10,212			100.0%
VA ELEARNING BACKPACK BAYSIDE 15/16	263,347		217,056		46,291	82.4%
VA ELEARNING BACKPACK GREEN RUN 14/15	8,010	4,654	8,010			100.0%
VA ELEARNING BACKPACK GREEN RUN 15/16	218,340	3,587	183,137		35,203	83.9%
VA ELEARNING BACKPACK KEMPSVILLE 14/15	7,662	1,920	7,662			100.0%
VA ELEARNING BACKPACK KEMPSVILLE 15/16	203,018	1,517	168,299		34,719	82.9%
VA GEOGRAPHIC ALLIANCE 10/11	36				36	
VA INIT FOR AT RISK 4 YR OLDS 15/16	4,224,000		4,010,090	210,000	3,910	99.9%
VA INIT FOR AT RISK 4 YR OLDS 14/15	13,910		13,910			100.0%
VA STAR 11/12	504				504	
VIRGINIA MIDDLE SCH TCHR CORPS 15/16	20,000		20,000			100.0%
VIRTUAL VIRGINIA 15/16	11,537				11,537	
WORKPLACE READINESS SKILLS 15/16	18,623	1,471	18,623			100.0%
TOTAL SCHOOL GRANTS FUND	57,287,954	3,250,297	43,509,104	388,915	13,389,935	76.6%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL BOARD/CITY HEALTH INSURANCE FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	29,601,930	VOUCHERS PAYABLE	230,759
ACCOUNTS RECEIVABLE	932,203	ACCOUNTS PAYABLE	45,851
		SALARIES PAYABLE	220
		ACCOUNTS PAYABLE-HSA	500
		WIRES PAYABLE	2,883,022
		DEFERRED REVENUE	7,363,535
		EST CLAIMS-JUDGMENTS PAYABLE	7,539,000
		TOTAL LIABILITIES	18,062,887
		FUND EQUITY:	
		RETAINED EARNINGS	12,471,246
		TOTAL FUND EQUITY	12,471,246
TOTAL ASSETS	30,534,133	TOTAL LIABILITIES AND FUND EQUITY	30,534,133

REVENUES:	MONTH'S REALIZED	YEAR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	14,122	47,843
EMPLOYEE PREMIUMS-CITY	1,589,836	16,278,431
EMPLOYER PREMIUMS-CITY	5,666,811	45,148,356
EMPLOYEE PREMIUMS-SCHOOLS	1,803,388	19,468,640
EMPLOYER PREMIUMS-SCHOOLS	7,115,910	61,561,074
COBRA ADMINISTRATIVE FEE-CITY	498	6,270
COBRA ADMINISTRATIVE FEE-SCHOOLS	557	4,057
TOTAL REVENUES	16,191,122	142,514,671

EXPENSES:	MONTH'S EXPENSES	YEAR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
SALARIES AND BENEFITS	54,139	466,413	
HEALTH CLAIMS AND OTHER EXPENSES-CITY	5,320,263	58,130,868	
HEALTH CLAIMS AND OTHER EXPENSES-SCHOOLS	5,489,416	74,506,655	
POST EMPLOYMENT HEALTH BENEFITS			
TOTAL EXPENSES	10,863,818	133,103,936	

INCREASE (DECREASE) IN RETAINED EARNINGS 9,410,735

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	42,241	ACCOUNTS PAYABLE	222
		TOTAL LIABILITIES	222
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY17 BUDGET	37,152
		UNDESIGNATED	4,867
		TOTAL FUND EQUITY	42,019
TOTAL ASSETS	42,241	TOTAL LIABILITIES AND FUND EQUITY	42,241

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY 15 PERCENT OF ACTUAL
INTEREST ON BANK DEPOSITS		25	101	101		100.0%
VENDING OPERATIONS RECEIPTS	192,550		192,550		100.0%	100.0%
TOTAL REVENUES	192,550	25	192,651	101	100.1%	100.0%
PRIOR YEAR FUND BALANCE (PYFB)	27,739					
TOTAL REVENUES AND PYFB	220,289					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 15 PERCENT OF ACTUAL
SCHOOL ALLOCATIONS	135,804		214,914		(79,110)	158.3%	100.0%
OTHER MATERIALS AND SUPPLIES	8,916				8,916		100.0%
OFFICE SUPPLIES	735	276	609		126	82.9%	100.0%
CAPITAL OUTLAY	74,834				74,834		
TOTAL	220,289	276	215,523		4,766	97.8%	100.0%

INCREASE (DECREASE) IN FUND BALANCE		(22,872)
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(27,739)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	200,950	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY2017 BUDGET	53,678
		UNDESIGNATED	147,272
		TOTAL FUND EQUITY	200,950
TOTAL ASSETS	200,950	TOTAL LIABILITIES AND FUND EQUITY	200,950

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		29,574	41,272	41,272
TOTAL REVENUES		29,574	41,272	41,272
PRIOR YEAR FUND BALANCE (PYFB)	106,000			
TOTAL REVENUES AND PYFB	106,000			

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	106,000	106,000	106,000			100%
TOTAL	106,000	106,000	106,000			100%

INCREASE (DECREASE) IN FUND BALANCE		(64,728)
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(106,000)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	1,251,494	TOTAL LIABILITIES	
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR THE FY17 BUDGET	1,106,301
		UNDESIGNATED	145,193
		TOTAL FUND EQUITY	1,251,494
TOTAL ASSETS	1,251,494	TOTAL LIABILITIES AND FUND EQUITY	1,251,494

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES
INTEREST ON BANK DEPOSITS		735	3,596	3,596
TOTAL REVENUES		735	3,596	3,596
PRIOR YEAR FUND BALANCE (PYFB)	1,106,301			
TOTAL REVENUES AND PYFB	1,106,301			

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY 15 PERCENT OF ACTUAL
CAPITAL OUTLAY	1,106,301				1,106,301	%	100.0%
TOTAL	1,106,301				1,106,301		100.0%

INCREASE (DECREASE) IN FUND BALANCE		3,596
BUDGETED INCREASE (DECREASE) IN FUND BALANCE	(1,106,301)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
CAPITAL PROJECTS
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PROJECT-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
1001 RENOV/REPLACEMT-ENERGY MGMT	10,701,286	30,702	240,237	10,639,150	27,904	34,232	99.68%
1003 RENOV/REPLACEMT-ENERGY MGMT	1,550,000	121,166	176,267	192,732	457,155	900,113	41.93%
1004 TENNIS COURT RENOVATIONS II	400,000	19,657	168,478	233,040	165,426	1,534	99.62%
1005 GREEN RUN COLLEGIATE	516,300		494,109	496,225	15,049	5,026	99.03%
1006 VARIOUS SCHOOL SITE ACQUIST	8,946,646		3,746	8,552,558		394,088	95.60%
1008 INSTRUCTIONAL TECHNOLOGY	642,448		462,375	462,375	80	179,993	71.98%
1019 GREAT NECK MIDDLE REPLACEMENT	46,500,000	9,694	62,305	45,786,852		713,148	98.47%
1026 COLLEGE PARK ELEM SCH REPLACEMENT	22,099,801		5,986	22,099,801			100.00%
1035 JOHN B DEY ES MODERNIZATION	6,887,000	272,943	817,881	1,015,182	795,504	5,076,314	26.29%
1062 ADA SCHOOL MODIFICATIONS	7,041,339	1,147	22,779	7,020,821		20,518	99.71%
1078 SCHOOL BUS FACILITY RENOVATION	21,821,574	9,879	27,377	21,783,066	10,903	27,605	99.87%
1099 RENOV & REPLACE-GROUNDS PHASE II	8,100,000	30,972	730,524	7,988,085	18,636	93,279	98.85%
1103 RENOV & REPLACE-HVAC SYSTEMS PH II	34,142,724	1,167,865	4,514,615	29,999,107	1,893,012	2,250,605	93.41%
1104 RENOV & REPLACE-REROOFING PHASE II	27,560,639	1,377,554	4,293,425	25,115,053	1,684,486	761,100	97.24%
1105 RENOV & REPLACE-VARIOUS PHASE II	11,460,000	114,408	1,609,904	11,170,608	181,387	108,005	99.06%
1106 KELLAM HIGH SCHOOL	102,000,000	231	201,529	102,000,000			100.00%
1109 ENERGY PERFORMANCE CONTRACTS	14,149,705	35,796	156,459	14,144,037		5,668	99.96%
1195 STUDENT DATA MANAGEMENT SYSTEM	12,187,001	58,209	84,099	10,951,278	67,560	1,168,163	90.41%
1196 INSTRUCTIONAL TECHNOLOGY	25,407,930		271	25,407,930			100.00%
1232 TENNIS COURT RENOVATIONS	2,990,000	34,433	127,284	2,847,449	142,551		100.00%
1233 OLD DONATION/KEMPS LANDING REPLACEMENT	63,615,000	3,314,154	26,105,521	51,785,755	7,396,843	4,432,402	93.03%
1237 SCHOOL HR/PAYROLL	9,196,000			8,867,573	124,010	204,417	97.78%
UNALLOCATED CIP SALARIES/BENEFITS		(223,376)					
TOTAL CAPITAL PROJECTS	437,915,393	6,375,434	40,305,171	408,558,677	12,980,506	16,376,210	96.26%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2015 THROUGH JUNE 30, 2016 (UNAUDITED)

ASSETS:		LIABILITIES:	
CASH	296,208	VOUCHERS PAYABLE	4,252
PREPAID ITEM	19,033	ACCOUNTS PAYABLE	31
		SALARIES PAYABLE	2,429
		SALARIES PAYABLE-OPTIONS	217,052
		FICA PAYABLE-OPTIONS	16,616
		WIRES PAYABLE	18,067
		ACH PAYABLES	27
		TOTAL LIABILITIES	258,474
		FUND EQUITY:	
		FUND BALANCE:	
		DESIGNATED FOR REVERSION TO THE CITY GENERAL FUND	37,734
		RESERVE FOR PREPAID ITEMS	19,033
		TOTAL FUND EQUITY	56,767
TOTAL ASSETS	315,241	TOTAL LIABILITIES AND FUND EQUITY	315,241

REVENUES:	FY 2016 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED	FY15 PERCENT OF ACTUAL
TRANSFER FROM GENERAL FUND	2,893,145	241,545	2,893,145		100.0%	100.0%
TOTAL REVENUES	2,893,145	241,545	2,893,145		100.0%	100.0%
PYFB-ENCUMBRANCES	68,209					
TOTAL REVENUES AND PYFB	2,961,354					

EXPENDITURES:	FY 2016 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED	FY15 PERCENT OF ACTUAL
PERSONNEL SERVICES	1,718,824	171,993	1,731,774		(12,950)	100.8%	100.0%
FRINGE BENEFITS	584,186	58,764	582,118		2,068	99.6%	100.0%
PURCHASED SERVICES	261,941	193,410	248,721		13,220	95.0%	100.0%
OTHER CHARGES	77,000	18,872	69,230		7,770	89.9%	100.0%
MATERIALS AND SUPPLIES	319,403	5,647	257,007		62,396	80.5%	100.0%
CAPTIAL OUTLAY			25,775		(25,775)		100.0%
TOTAL	2,961,354	448,686	2,914,625		46,729	98.4%	100.0%

TOTAL REVENUES AND PYLC OVER EXPENDITURES/ENCUMRANCES	(21,480)
PREPAID ITEMS (NET)	59,214
TOTAL REVERSION TO THE CITY GENERAL FUND	37,734

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2016-2017
JULY 2016

The financial statements include the following:

Please Note: The "A" Schedules, balance sheets (including **B2**), Grants Fund, Health Insurance Fund, and Capital Projects will be included in the Interim Financial Statements for the month of September 2016.

	Page
School Operating Fund:	
Revenues and Expenditures/Encumbrances Summary	**B1**
Revenues by Account	**B3**
Special Revenue and Proprietary Funds:	
Athletics	**B5**
Cafeterias	**B6**
Textbooks	**B7**
Risk Management	**B8**
Communication Towers/Technology	**B9**
Vending Operations	**B14**
Instructional Technology	**B15**
Equipment Replacement	**B16**
Green Run Collegiate Charter School	**B18**

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

The financial statements do not include FY2016 encumbrances, as these encumbrances will be brought forward in August 2016.

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 **$55.2 million**. Of the amount realized for the month, **$34.7 million** was realized from the City and **$19.9 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **6.22%**.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. The fund has realized **$4,419,160** (includes **$4,418,642** from the School Operating Fund) this month or **89.8%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **4.0%** of the current fiscal year budget.

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. The fund realized **$8,007** (interest and charges for services) this month. This fund has incurred expenditures and encumbrances of **1.7%** of the current fiscal year budget.

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **$374,695** (includes **$373,032** from the Department of Education) this month or **8.1%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **44.9%** of the budget for the current fiscal year. Please note that **$4,583,146** of the current year budget is funded by the prior year fund balance.

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. The fund realized **$6,808,479** in revenue (includes **$6,805,724** from the School Operating Fund) this month. Expenses for this month totaled **$242,742** (includes **$190,431** 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 **$164,023** in revenue (includes **$25,000** in tower rent-Bayside High, **$46,188** in tower rent-Cox High, **$72,615** in tower rent-First Colonial High, **$16,662** in tower rent-Ocean Lakes High, **$75** in tower rent-Salem High, and **$2,837** in tower rent-Tech Center) this month or **63.1%** of the estimated revenue for the current fiscal year. Please note that **$340,000** of the current year budget is funded by the prior year fund balance.

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. The fund realized **$9** in revenue (interest) this month. Please note that **$37,152** of the current year budget is funded by the prior year fund balance.

Instructional Technology Fund (page B15)

The Instructional Technology Fund accounts for the financing and acquisitions of instructional technology to assist in the integration of Technology into the K-12 curriculum. The fund realized **$13,933** in revenue (interest) this month. Please note that **$53,678** of the current year budget is funded by the prior year fund balance.

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. The fund realized **$256** in revenue (interest) this month. Please note that **$1,106,301** of the current year budget is funded by the prior year fund balance.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all of the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund realized **$3,686,686** in revenue this month (from General Fund) or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **2.3%** of the current year fiscal year budget.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
July 1, 2016 through July 31, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
17-07-01	To cover e-Backpack grant local match.	Instructional Technology Computer Software	Instructional Technology Transfer to Grant Fund	$ 2,880.00
17-07-02	To transfer salaries and fringes of substitutes for Kempsville HS /Entrepreneurship and Business Academy	Gifted Ed & Academy Prog Support Senior High Teacher Substitutes FICA Benefits	Gifted Ed & Academy Programs Senior High Teacher Substitutes FICA Benefits	$ 1,992.00

Virginia Beach City Public Schools
Interim Financial Statements
School Operating Fund Summary
For the period July 1, 2016 through July 31, 2016

Revenues :

Source:	Budget	% of Total	Actual	Unrealized	Percent Realized
Commonwealth of Virginia	263,423,825	34.18%	19,940,340	(243,483,485)	7.57%
State Share Sales Tax	74,741,805	9.70%	0	(74,741,805)	0.00%
Federal Government	12,476,532	1.62%	0	(12,476,532)	0.00%
City of Virginia Beach	417,323,311	54.14%	34,689,898	(382,633,413)	8.31%
Other Sources	2,782,803	0.36%	536,295	(2,246,508)	19.27%
Total Revenues	770,748,276	100.0%	55,166,533	(715,581,743)	7.16%

Expenditures/Encumbrances:

Category:	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Instruction	547,235,447	71.00%	21,322,374	525,913,073	3.90%
Administration, Attendance and Health	24,281,035	3.15%	1,715,522	22,565,513	7.07%
Pupil Transportation	34,454,774	4.47%	1,979,520	32,475,254	5.75%
Operations and Maintenance	88,378,600	11.47%	9,350,074	79,028,526	10.58%
Technology	30,578,943	3.97%	6,228,978	24,349,965	20.37%
Debt Service	45,819,477	5.94%	7,360,155	38,459,322	16.06%
Total Expenditures/Encumbrances	770,748,276	100.00%	47,956,623	722,791,653	6.22%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2016 THROUGH JULY 31, 2016

	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	2,143,847			(2,143,847)	
REIMB-SOCIAL SECURITY	10,633,352	883,479	883,479	(9,749,873)	8.3 %
REIMB-RETIREMENT	21,961,962	1,824,723	1,824,723	(20,137,239)	8.3
REIMB-LIFE INSURANCE	736,155	61,164	61,164	(674,991)	8.3
BASIC SCHOOL AID	178,303,720	14,803,232	14,803,232	(163,500,488)	8.3
SP ED-SOQ	19,221,829	1,597,058	1,597,058	(17,624,771)	8.3
VOCATIONAL FUNDS-SOQ	1,881,285	156,308	156,308	(1,724,977)	8.3
FOSTER HOME CHILDREN-REGULAR	322,314			(322,314)	
SUMMER SCHOOLS-REMEDIAL	341,793			(341,793)	
GIFTED & TALENTED AID-SOQ	1,963,080	163,104	163,104	(1,799,976)	8.3
REMEDIAL ED-SOQ	4,703,213	390,769	390,769	(4,312,444)	8.3
SP ED-HOME BOUND	151,428			(151,428)	
SP ED-REGIONAL PROG PAYMENT	9,564,375			(9,564,375)	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	392,736			(392,736)	
ENGLISH AS A SECOND LANG PAYMENTS	726,035	60,503	60,503	(665,532)	8.3
AT-RISK INITIATIVE	2,968,406			(2,968,406)	
MATH/READING INSTRUCTIONAL SPECIALISTS	40,689			(40,689)	
CLASS SIZE INITIATIVE	4,702,190			(4,702,190)	
SALARY SUPPLEMENT	2,665,416			(2,665,416)	
TOTAL FROM COMMONWEALTH OF VIRGINIA	263,423,825	19,940,340	19,940,340	(243,483,485)	7.6
STATE SHARE SALES TAX	74,741,805			(74,741,805)	
TOTAL FROM STATE SHARE SALES TAX	74,741,805			(74,741,805)	
PUBLIC LAW 874	10,211,723			(10,211,723)	
DEPT OF THE NAVY-NJROTC	100,000			(100,000)	
DEPT OF DEFENSE	1,500,000			(1,500,000)	
MEDICAID REIMBURSEMENT	664,809			(664,809)	
TOTAL FROM FEDERAL GOVERNMENT	12,476,532			(12,476,532)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2016 THROUGH JULY 31, 2016

	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	411,687,773	34,273,231	34,273,231	(377,414,542)	8.3 %
TRANSFER FROM SCHOOL RESERVE FUND	5,000,000	416,667	416,667	(4,583,333)	8.3
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	635,538			(635,538)	
TOTAL TRANSFERS	417,323,311	34,689,898	34,689,898	(382,633,413)	8.3
SALE OF SCHOOL VEHICLES	15,000			(15,000)	
RENT OF FACILITIES	450,000	14,506	14,506	(435,494)	3.2
RENT OF PROPERTY		4,000	4,000	4,000	
TUITION-REGULAR DAY	100,000	17,279	17,279	(82,721)	17.3
TUITION-GEN ADULT ED	142,839			(142,839)	
TUITION-SUMMER SCHOOL	700,000	486,660	486,660	(213,340)	69.5
TUITION-VOCATIONAL ADULT ED	169,750			(169,750)	
TUITION-DRIVERS ED	322,125	6,279	6,279	(315,846)	1.9
TUITION-LPN PROGRAM	25,575			(25,575)	
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		865	865	865	
MISCELLANEOUS REVENUE	224,703	408	408	(224,295)	0.2
SALE OF SALVAGE MATERIALS	12,000	63	63	(11,937)	0.5
INDIRECT COST-GRANTS	600,000	6,235	6,235	(593,765)	1.0
TOTAL FROM OTHER SOURCES	2,782,803	536,295	536,295	(2,246,508)	19.3
TOTAL SCHOOL OPERATING FUND	770,748,276	55,166,533	55,166,533	(715,581,743)	7.2

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	5,000	518	518	(4,482)	10.4 %
BASKETBALL	120,000			(120,000)	
FOOTBALL	250,000			(250,000)	
GYMNASTICS	4,000			(4,000)	
WRESTLING	13,000			(13,000)	
SOCCER	42,000			(42,000)	
MIDDLE SCHOOL	65,000			(65,000)	
TRANSFER FROM SCHOOL OPERATING	4,418,642	4,418,642	4,418,642		100.0 %
OTHER INCOME	5,000			(5,000)	
TOTAL REVENUES	4,922,642	4,419,160	4,419,160	(503,482)	89.8 %

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	2,479,213	1,000	1,000		2,478,213	0.1 %
FICA BENEFITS	189,659	188	188		189,471	0.1 %
PURCHASED SERVICES	1,238,729	23,200	23,200		1,215,529	1.9 %
VA HIGH SCHOOL LEAGUE DUES	43,250	18,520	18,520		24,730	42.8 %
ATHLETIC INSURANCE	171,500	32,741	32,741		138,759	19.1 %
MATERIALS AND SUPPLIES	611,300	51,533	51,533	68,488	491,279	19.6 %
CAPITAL OUTLAY	188,991				188,991	
TOTAL	4,922,642	127,182	127,182	68,488	4,726,972	4.0 %

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	7,000	1,578	1,578	(5,422)	22.5 %
CHARGES FOR SERVICES	12,014,495	6,429	6,429	(12,008,066)	0.1 %
USDA REBATES	200,000			(200,000)	
TOTAL LOCAL REVENUE	12,221,495	8,007	8,007	(12,213,488)	0.1 %
SCHOOL MEAL PAYMENTS	500,000			(500,000)	
TOTAL REVENUE FROM COMMONWEALTH	500,000			(500,000)	
NATIONAL SCHOOL MEAL PROGRAM	16,221,131			(16,221,131)	
USDA COMMODITIES	1,800,000			(1,800,000)	
TOTAL REVENUE FROM FEDERAL GOV'T	18,021,131			(18,021,131)	
TOTAL REVENUES	30,742,626	8,007	8,007	(30,734,619)	0.1 %

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	9,804,527	91,997	91,997		9,712,530	0.9 %
FRINGE BENEFITS	4,371,209	23,762	23,762		4,347,447	0.5 %
PURCHASED SERVICES	398,329	59,256	59,256		339,073	14.9 %
OTHER CHARGES	72,623	11,122	11,122		61,501	15.3 %
MATERIALS AND SUPPLIES	15,816,376	20,900	20,900	166,268	15,629,208	1.2 %
CAPITAL OUTLAY	279,562			148,235	131,327	53.0 %
TOTAL	30,742,626	207,037	207,037	314,503	30,221,086	1.7 %

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	100,000	1,663	1,663	(98,337)	1.7 %
LOST AND DAMAGED	10,000			(10,000)	
TOTAL LOCAL REVENUE	110,000	1,663	1,663	(108,337)	1.5 %
DEPT OF EDUCATION	4,489,728	373,032	373,032	(4,116,696)	8.3 %
TOTAL REVENUE-COMMONWEALTH	4,489,728	373,032	373,032	(4,116,696)	8.3 %
TOTAL REVENUES	4,599,728	374,695	374,695	(4,225,033)	8.1 %
PRIOR YEAR FUND BALANCE (PYFB)	4,583,146				
TOTAL REVENUES AND PYFB	9,182,874				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	79,856	6,846	6,846		73,010	8.6 %
FRINGE BENEFITS	29,010	1,518	1,518		27,492	5.2 %
PURCHASED SERVICES	2,957,833	1,126,588	1,126,588	350,027	1,481,218	49.9 %
MATERIALS AND SUPPLIES	6,116,175	995,395	995,395	1,645,294	3,475,486	43.2 %
TOTAL	9,182,874	2,130,347	2,130,347	1,995,321	5,057,206	44.9 %

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	MONTH'S REALIZED	YR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	2,755	2,755
RISK MANAGEMENT CHARGES	6,805,724	6,805,724
TOTAL REVENUES	6,808,479	6,808,479

EXPENSES:	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
PERSONNEL SERVICES	32,302	32,302	
FRINGE BENEFITS	8,026	8,026	
OTHER PURCHASED SERVICES	11,983	11,983	
WORKER'S COMPENSATION	190,431	190,431	
TOTAL	242,742	242,742	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	10,000	646	646	(9,354)	6.5 %
RENT-WIRELESS COMMUNICATION	250,000			(250,000)	
TOWER RENT-BAYSIDE HIGH		25,000	25,000	25,000	
TOWER RENT-COX HIGH		46,188	46,188	46,188	
TOWER RENT-FIRST COLONIAL HIGH		72,615	72,615	72,615	
TOWER RENT-OCEAN LAKES HIGH		16,662	16,662	16,662	
TOWER RENT-SALEM HIGH		75	75	75	
TOWER RENT-TECH CENTER		2,837	2,837	2,837	
TOTAL REVENUES	260,000	164,023	164,023	(95,977)	63.1 %
PRIOR YEAR FUND BALANCE (PYFB)	340,000				
TOTAL REVENUES AND PYFB	600,000				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	600,000				600,000	
TOTAL	600,000				600,000	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		9	9	9	%
VENDING OPERATIONS RECEIPTS	192,550			(192,550)	
TOTAL REVENUES	192,550	9	9	(192,541)	
PRIOR YEAR FUND BALANCE (PYFB)	37,152				
TOTAL REVENUES AND PYFB	229,702				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
SCHOOL ALLOCATIONS	216,248				216,248	%
OTHER MATERIALS AND SUPPLIES	12,719				12,719	
OFFICE SUPPLIES	735				735	
TOTAL	229,702				229,702	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		13,933	13,933	13,933	%
TOTAL REVENUES		13,933	13,933	13,933	
PRIOR YEAR FUND BALANCE (PYFB)	53,678				
TOTAL REVENUES AND PYFB	53,678				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	53,678				53,678	%
TOTAL	53,678				53,678	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		256	256	256	%
TOTAL REVENUES		256	256	256	
PRIOR YEAR FUND BALANCE (PYFB)	1,106,301				
TOTAL REVENUES AND PYFB	1,106,301				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
CAPITAL OUTLAY	1,106,301				1,106,301	%
TOTAL	1,106,301				1,106,301	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2016 THROUGH JULY 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
TRANSFER FROM GENERAL FUND	3,686,686	3,686,686	3,686,686		100.0%
TOTAL REVENUES	3,686,686	3,686,686	3,686,686		100.0%

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	2,177,719	18,540	18,540		2,159,179	0.9%
FRINGE BENEFITS	749,948	4,471	4,471		745,477	0.6%
PURCHASED SERVICES	345,032	9,310	9,310		335,722	2.7%
OTHER CHARGES	99,200	9,135	9,135		90,065	9.2%
MATERIALS AND SUPPLIES	302,941	9,835	9,835	31,871	261,235	13.8%
CAPITAL OUTLAY	11,846				11,846	
TOTAL	3,686,686	51,291	51,291	31,871	3,603,524	2.3%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

INTERIM FINANCIAL STATEMENTS
FISCAL YEAR 2016-2017
AUGUST 2016

The financial statements include the following:

Please Note: The "A" Schedules, balance sheets (including **B2**), Grants Fund, Health Insurance Fund, and Capital Projects will be included in the Interim Financial Statements for the month of September 2016.

	Page
School Operating Fund:	
Revenues and Expenditures/Encumbrances Summary	**B1**
Revenues by Account	**B3**
Special Revenue and Proprietary Funds:	
Athletics	**B5**
Cafeterias	**B6**
Textbooks	**B7**
Risk Management	**B8**
Communication Towers/Technology	**B9**
Vending Operations	**B14**
Instructional Technology	**B15**
Equipment Replacement	**B16**
Green Run Collegiate Charter School	**B18**

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

School Operating Fund

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

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

Revenues realized this month totaled **$62.0 million**. Of the amount realized for the month, **$34.8 million** was realized from the City, **$7.2 million** was received in state sales tax, and **$19.9 million** was received from the Commonwealth of Virginia for Basic School Aid, Standards of Quality (SOQ) entitlements, and other State revenue.

School Operating Fund Expenditures (page B1)

The percent of the total current fiscal year budget expended and encumbered through this month was **10.15%**. Please note that **$7,858,312** of the current year budget is funded by prior year fund balance reserve for encumbrances.

Athletics Fund (page B5)

The Athletics Fund accounts for the revenues and expenditures associated with the middle and high school athletic programs. A total of **$7,374** in revenue (includes **$4,224** in football receipts) was realized this month. This fund has incurred expenditures and encumbrances of **15.1%** of the current fiscal year budget. Please note that **$13,470** of the current year budget is funded by prior year fund balance reserve for encumbrances

Cafeterias Fund (page B6)

The Cafeterias Fund accounts for the revenues and expenditures associated with the school cafeteria operations of the School Division. A total of **$91,338** in revenue (includes **$78,350** from Federal Summer Feeding Program) was realized this month. This fund has incurred expenditures and encumbrances of **2.4%** of the current fiscal year budget.

Textbooks Fund (page B7)

The Textbooks Fund accounts for the financing and acquisitions of textbooks used in the School Division. The fund realized **$375,694** (includes **$373,032** from the Department of Education) this month or **16.3%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **61.2%** of the budget for the current fiscal year. Please note that **$4,583,456** of the current year budget is funded by the prior year fund balance.

Risk Management Fund (page B8)

The Risk Management Fund accounts for and provides insurance and the administration thereof for the School Division. The fund realized **$5,016** in revenue (interest) this month. Expenses for this month totaled **$1,969,472** (includes **$1,534,571** in Fire and Property Insurance premiums, **$28,822** in Motor Vehicle Insurance premiums, **$202,924** in Worker's Compensation payments, and **$24,859** in General Liability Insurance premiums).

Communication Towers/Technology Fund (page B9)

The Communication Towers/Technology Fund accounts for the rent receipts relating to the communication towers constructed on School Board property. The fund realized **$36,920** in revenue (includes **$1,443** in tower rent-Cox High, **$1,760** in tower rent-Ocean Lakes High, **$149** in tower rent-Salem High, **$28,688** in tower rent-Tallwood High, **$2,838** in tower rent-Tech Center, and **$1,119** in tower rent-Woodstock Elemetary) this month or **77.3%** of the estimated revenue for the current fiscal year. Please note that **$570,619** of the current fiscal year budget is funded by prior year fund balance (**$340,000)** and prior year fund balance reserve for encumbrances (**$230,619**).

Vending Operations Fund (page B14)

The Vending Operations Fund accounts for the receipts and expenditures relating to the soft drink vending operations in the School Division. The fund has incurred expenditures and encumbrances of **58.0%** of the budget for the current fiscal year. Please note that **$37,152** of the current year budget is funded by the prior year fund balance.

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 **$7,049** in revenue (interest) this month. Please note that **$53,678** of the current year budget is funded by the prior year fund balance.

Equipment Replacement Fund (page B16)

The Equipment Replacement Fund accounts for the financial resources provided for an equipment replacement cycle for selected capital equipment for schools and central offices. The fund realized **$366** in revenue (interest) this month. Please note that **$1,106,301** of the current year budget is funded by the prior year fund balance.

Green Run Collegiate Charter School Fund (page B18)

The Green Run Collegiate Charter School Fund accounts for the revenues and expenditures of this public charter school. The School Board is acting in the capacity of a third-party administrator/fiscal agent for all of the public charter school's financial transactions in compliance with School Board Policies and Regulations. The fund has realized **$3,686,686** or **100.0%** of the estimated revenue for the current fiscal year. This fund has incurred expenditures and encumbrances of **4.4%** of the current year fiscal year budget.

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SUMMARY OF OPERATING BUDGET TRANSFERS
NOT EXCEEDING $250,000
August 1, 2016 through August 31, 2016

JV	DESCRIPTION	FROM	TO	AMOUNT
17-08-03	To cover transportation for students attending surf school camp.	Middle School Classroom Other Instructional Personnel	Vehicle Operation Vehicle Fuels	$ 1,500.00

Virginia Beach City Public Schools
Interim Financial Statements
School Operating Fund Summary
For the period July 1, 2016 through August 31, 2016

Revenues :

Source:	Budget	% of Total	Actual	Unrealized	Percent Realized
Commonwealth of Virginia	263,423,825	34.18%	39,880,680	(223,543,145)	15.14%
State Share Sales Tax	74,741,805	9.70%	7,207,121	(67,534,684)	9.64%
Federal Government	12,476,532	1.62%	0	(12,476,532)	0.00%
City of Virginia Beach	417,323,311	54.14%	69,447,962	(347,875,349)	16.64%
Other Sources	2,782,803	0.36%	616,912	(2,165,891)	22.17%
Total Revenues	770,748,276	100.0%	117,152,675	(653,595,601)	15.20%
Prior Year Local Contribution*	7,858,312				
	778,606,588				

Expenditures/Encumbrances:

Category:	Budget	% of Total	Actual	Unencumbered	Percent Obligated
Instruction	547,567,881	70.33%	31,815,768	515,752,113	5.81%
Administration, Attendance and Health	24,289,734	3.12%	2,881,539	21,408,195	11.86%
Pupil Transportation	36,755,462	4.72%	5,233,540	31,521,922	14.24%
Operations and Maintenance	92,145,237	11.84%	17,882,038	74,263,199	19.41%
Technology	32,028,797	4.11%	10,591,472	21,437,325	33.07%
Debt Service	45,819,477	5.88%	10,654,400	35,165,077	23.25%
Total Expenditures/Encumbrances	778,606,588	100.00%	79,058,757	699,547,831	10.15%

*Fiscal year 2015-2016 encumbrances brought forward into the current year

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
SUPPLEMENTAL LOTTERY PER PUPIL ALLOCATION	2,143,847			(2,143,847)	
REIMB-SOCIAL SECURITY	10,633,352	883,478	1,766,957	(8,866,395)	16.6%
REIMB-RETIREMENT	21,961,962	1,824,724	3,649,447	(18,312,515)	16.6%
REIMB-LIFE INSURANCE	736,155	61,164	122,328	(613,827)	16.6%
BASIC SCHOOL AID	178,303,720	14,803,232	29,606,464	(148,697,256)	16.6%
SP ED-SOQ	19,221,829	1,597,058	3,194,116	(16,027,713)	16.6%
VOCATIONAL FUNDS-SOQ	1,881,285	156,308	312,616	(1,568,669)	16.6%
FOSTER HOME CHILDREN-REGULAR	322,314			(322,314)	
SUMMER SCHOOLS-REMEDIAL	341,793			(341,793)	
GIFTED & TALENTED AID-SOQ	1,963,080	163,103	326,207	(1,636,873)	16.6%
REMEDIAL ED-SOQ	4,703,213	390,770	781,539	(3,921,674)	16.6%
SP ED-HOME BOUND	151,428			(151,428)	
SP ED-REGIONAL PROG PAYMENT	9,564,375			(9,564,375)	
VOCATIONAL ED-OCCUPATIONAL/TECH ED	392,736			(392,736)	
ENGLISH AS A SECOND LANG PAYMENTS	726,035	60,503	121,006	(605,029)	16.7%
AT-RISK INITIATIVE	2,968,406			(2,968,406)	
MATH/READING INSTRUCTIONAL SPECIALISTS	40,689			(40,689)	
CLASS SIZE INITIATIVE	4,702,190			(4,702,190)	
SALARY SUPPLEMENT	2,665,416			(2,665,416)	
TOTAL FROM COMMONWEALTH OF VIRGINIA	263,423,825	19,940,340	39,880,680	(223,543,145)	15.1%
STATE SHARE SALES TAX	74,741,805	7,207,121	7,207,121	(67,534,684)	9.6%
TOTAL FROM STATE SHARE SALES TAX	74,741,805	7,207,121	7,207,121	(67,534,684)	9.6%
PUBLIC LAW 874	10,211,723			(10,211,723)	
DEPT OF THE NAVY-NJROTC	100,000			(100,000)	
DEPT OF DEFENSE	1,500,000			(1,500,000)	
MEDICAID REIMBURSEMENT	664,809			(664,809)	
TOTAL FROM FEDERAL GOVERNMENT	12,476,532			(12,476,532)	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES
SCHOOL OPERATING FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
CITY OF VIRGINIA BEACH-LOCAL CONTRIBUTION	411,687,773	34,341,398	68,614,629	(343,073,144)	16.7%
TRANSFER FROM SCHOOL RESERVE FUND	5,000,000	416,666	833,333	(4,166,667)	16.7%
CITY OF VIRGINIA BEACH-CONSOLIDATED BEN	635,538			(635,538)	
TOTAL TRANSFERS	417,323,311	34,758,064	69,447,962	(347,875,349)	16.6%
SALE OF SCHOOL VEHICLES	15,000			(15,000)	
RENT OF FACILITIES	450,000	19,744	34,250	(415,750)	7.6%
RENT OF PROPERTY		4,000	8,000	8,000	
TUITION-REGULAR DAY	100,000	21,482	38,761	(61,239)	38.8%
TUITION-GEN ADULT ED	142,839			(142,839)	
TUITION-SUMMER SCHOOL	700,000	3,908	490,568	(209,432)	70.1%
TUITION-VOCATIONAL ADULT ED	169,750			(169,750)	
TUITION-DRIVERS ED	322,125	299	6,578	(315,547)	2.0%
COLLEGE NIGHT FEES		3,250	3,250	3,250	
TUITION-LPN PROGRAM	25,575			(25,575)	
TUITION-RENAISSANCE ACADEMY	20,811			(20,811)	
PLANETARIUM FEES		871	1,736	1,736	
MISCELLANEOUS REVENUE	224,703	14	422	(224,281)	0.2%
SALE OF SALVAGE MATERIALS	12,000	15,449	15,512	3,512	129.3%
INDIRECT COST-GRANTS	600,000	11,600	17,835	(582,165)	3.0%
TOTAL FROM OTHER SOURCES	2,782,803	80,617	616,912	(2,165,891)	22.2%
TOTAL SCHOOL OPERATING FUND	770,748,276	61,986,142	117,152,675	(653,595,601)	15.2%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL ATHLETICS FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	5,000	1,301	1,819	(3,181)	36.4%
BASKETBALL	120,000			(120,000)	
FOOTBALL	250,000	4,224	4,224	(245,776)	1.7%
GYMNASTICS	4,000			(4,000)	
WRESTLING	13,000			(13,000)	
SOCCER	42,000			(42,000)	
MIDDLE SCHOOL	65,000			(65,000)	
TRANSFER FROM SCHOOL OPERATING	4,418,642		4,418,642		100.0%
OTHER INCOME	5,000	1,849	1,849	(3,151)	37.0%
TOTAL REVENUES	4,922,642	7,374	4,426,534	(496,108)	89.9%
PYFB-ENCUMBRANCES	13,470				
TOTAL REVENUES AND PYFB	4,936,112				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	2,479,213	150,630	151,630		2,327,583	6.1%
FICA BENEFITS	189,659	11,523	11,711		177,948	6.2%
PURCHASED SERVICES	1,238,729	146,072	169,272		1,069,457	13.7%
VA HIGH SCHOOL LEAGUE DUES	43,250		18,520		24,730	42.8%
ATHLETIC INSURANCE	171,500	149,750	182,491		(10,991)	106.4%
MATERIALS AND SUPPLIES	624,770	98,868	150,401	37,770	436,599	30.1%
CAPITAL OUTLAY	188,991	8,165	8,165	13,896	166,930	11.7%
TOTAL	4,936,112	565,008	692,190	51,666	4,192,256	15.1%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL CAFETERIAS FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	7,000	2,164	3,742	(3,258)	53.5%
CHARGES FOR SERVICES	12,014,495	10,824	17,253	(11,997,242)	0.1%
USDA REBATES	200,000			(200,000)	
TOTAL LOCAL REVENUE	12,221,495	12,988	20,995	(12,200,500)	0.2%
SCHOOL MEAL PAYMENTS	500,000			(500,000)	
TOTAL REVENUE FROM COMMONWEALTH	500,000			(500,000)	
NATIONAL SCHOOL MEAL PROGRAM	16,221,131			(16,221,131)	
USDA COMMODITIES	1,800,000			(1,800,000)	
SUMMER FEEDING PROGRAM		78,350	78,350	78,350	
TOTAL REVENUE FROM FEDERAL GOV'T	18,021,131	78,350	78,350	(17,942,781)	0.4%
TOTAL REVENUES	30,742,626	91,338	99,345	(30,643,281)	0.3%

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	9,804,527	100,877	192,874		9,611,653	2.0%
FRINGE BENEFITS	4,371,209	24,830	48,592		4,322,617	1.1%
PURCHASED SERVICES	398,329	639	59,895	18,013	320,421	19.6%
OTHER CHARGES	72,623	9,028	20,150		52,473	27.7%
MATERIALS AND SUPPLIES	15,816,376	61,435	82,335	163,927	15,570,114	1.6%
CAPITAL OUTLAY	279,562	10,250	10,250	151,840	117,472	58.0%
TOTAL	30,742,626	207,059	414,096	333,780	29,994,750	2.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL TEXTBOOKS FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	100,000	1,931	3,594	(96,406)	3.6%
LOST AND DAMAGED	10,000	95	95	(9,905)	1.0%
MISCELLANEOUS		636	636	636	
TOTAL LOCAL REVENUE	110,000	2,662	4,325	(105,675)	3.9%
DEPT OF EDUCATION	4,489,728	373,032	746,064	(3,743,664)	16.6%
TOTAL REVENUE-COMMONWEALTH	4,489,728	373,032	746,064	(3,743,664)	16.6%
TOTAL REVENUES	4,599,728	375,694	750,389	(3,849,339)	16.3%
PRIOR YEAR FUND BALANCE (PYFB)	4,583,456				
TOTAL REVENUES AND PYFB	9,183,184				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	79,856	6,728	13,574		66,282	17.0%
FRINGE BENEFITS	29,010	1,510	3,028		25,982	10.4%
PURCHASED SERVICES	2,957,833	1,410,350	2,536,938	160,500	260,395	91.2%
MATERIALS AND SUPPLIES	6,116,485	1,394,054	2,389,449	512,080	3,214,956	47.4%
TOTAL	9,183,184	2,812,642	4,942,989	672,580	3,567,615	61.2%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL RISK MANAGEMENT FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	MONTH'S REALIZED	YR-TO-DATE REALIZED
INTEREST ON BANK DEPOSITS	5,016	7,771
RISK MANAGEMENT CHARGES		6,805,724
TOTAL REVENUES	5,016	6,813,495

EXPENSES:	MONTH'S EXPENSES	YR-TO-DATE EXPENSES	OUTSTANDING ENCUMBRANCES
PERSONNEL SERVICES	32,303	64,605	
FRINGE BENEFITS	8,026	16,052	
OTHER PURCHASED SERVICES	137,967	149,950	
FIRE AND PROPERTY INSURANCE	1,534,571	1,534,571	
MOTOR VEHICLE INSURANCE	28,822	28,822	
WORKER'S COMPENSATION	202,924	393,355	
GENERAL LIABILITY INSURANCE	24,859	24,859	
TOTAL	1,969,472	2,212,214	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL COMMUNICATION TOWERS/TECHNOLOGY FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS	10,000	923	1,569	(8,431)	15.7%
RENT-WIRELESS COMMUNICATION	250,000			(250,000)	
TOWER RENT-BAYSIDE HIGH			25,000	25,000	
TOWER RENT-COX HIGH		1,443	47,631	47,631	
TOWER RENT-FIRST COLONIAL HIGH			72,615	72,615	
TOWER RENT-OCEAN LAKES HIGH		1,760	18,422	18,422	
TOWER RENT-SALEM HIGH		149	224	224	
TOWER RENT-TALLWOOD HIGH		28,688	28,688	28,688	
TOWER RENT-TECH CENTER		2,838	5,675	5,675	
TOWER RENT-WOODSTOCK		1,119	1,119	1,119	
TOTAL REVENUES	260,000	36,920	200,943	(59,057)	77.3%
PRIOR YEAR FUND BALANCE (PYFB)	340,000				
PYFB-ENCUMBRANCES	230,619				
TOTAL REVENUES AND PYFB	830,619				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PURCHASED SERVICES	31,797			31,797		100.0%
MATERIALS AND SUPPLIES	600,000			3,725	596,275	0.6%
CAPITAL OUTLAY	198,822	198,540	198,540		282	99.9%
TOTAL	830,619	198,540	198,540	35,522	596,557	28.2%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL VENDING OPERATIONS FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS			9	9	
VENDING OPERATIONS RECEIPTS	192,550			(192,550)	
TOTAL REVENUES	192,550		9	(192,541)	0.0%
PRIOR YEAR FUND BALANCE (PYFB)	37,152				
TOTAL REVENUES AND PYFB	229,702				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
SCHOOL ALLOCATIONS	216,248	133,630	133,630		82,618	61.8%
OTHER MATERIALS AND SUPPLIES	13,102				13,102	
OFFICE SUPPLIES	352				352	
TOTAL	229,702	133,630	133,630		96,072	58.2%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL INSTRUCTIONAL TECHNOLOGY FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		7,049	20,982	20,982	%
TOTAL REVENUES		7,049	20,982	20,982	
PRIOR YEAR FUND BALANCE (PYFB)	53,678				
TOTAL REVENUES AND PYFB	53,678				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
MATERIALS AND SUPPLIES	53,678				53,678	%
TOTAL	53,678				53,678	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
SCHOOL EQUIPMENT REPLACEMENT FUND
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
INTEREST ON BANK DEPOSITS		366	622	622	%
TOTAL REVENUES		366	622	622	
PRIOR YEAR FUND BALANCE (PYFB)	1,106,301				
TOTAL REVENUES AND PYFB	1,106,301				

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
CAPITAL OUTLAY	1,106,301				1,106,301	%
TOTAL	1,106,301				1,106,301	

VIRGINIA BEACH CITY PUBLIC SCHOOLS
GREEN RUN COLLEGIATE CHARTER SCHOOL
JULY 1, 2016 THROUGH AUGUST 31, 2016

REVENUES:	FY 2017 ESTIMATED	MONTH'S REALIZED	YR-TO-DATE REALIZED	UNREALIZED REVENUES	PERCENT REALIZED
TRANSFER FROM GENERAL FUND	3,686,686		3,686,686		100.0%
TOTAL REVENUES	3,686,686		3,686,686		100.0%

EXPENDITURES:	FY 2017 APPROPRIATIONS	MONTH'S EXPENDITURES	YR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	PERCENT OBLIGATED
PERSONNEL SERVICES	2,177,719	25,376	43,916		2,133,803	2.0%
FRINGE BENEFITS	749,948	5,271	9,742		740,206	1.3%
PURCHASED SERVICES	345,032	1,021	10,331	65	334,636	3.0%
OTHER CHARGES	99,200	13,678	22,813		76,387	23.0%
MATERIALS AND SUPPLIES	302,941	23,165	33,000	41,572	228,369	24.6%
CAPITAL OUTLAY	11,846				11,846	
TOTAL	3,686,686	68,511	119,802	41,637	3,525,247	4.4%

VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

School Board Agenda Item

Subject: Policy Review Committee Recommendations **Item Number: 13C**

Section: Information **Date: September 20, 2016**

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

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

Presenter(s): Kamala H. Lannetti, Deputy City Attorney

Recommendation:

That the School Board receive for information the Policy Review Committee's recommendations regarding review, amendment and/ repeal of certain policies.

Background Summary:

Policies with significant changes:

Policy 6-79 Homebound Instruction – amended to follow current law and practice
Policy 5-13 Home Instruction- amendment- minor revisions to follow current law
Policy 5-62 Student Accident and Dental Insurance- repeal due to low interest

Section 4 Personnel Policies – minor/scrivener's changes

Policy 4-11 Appointment
Policy 4-12 Assignment and Transfer- Teachers
Policy 4-16 Resignation
Policy 4-20 Reduction in Force (RIF)
Policy 4-23 Conflict of Interests
Policy 4-33 Investigative Procedures
Policy 4-38 Travel Expenditures/Reimbursement
Policy 4-41 Personnel Protection from Assault/Other Acts
Policy 4-42 Property Damage/Reimbursement
Policy 4-48 Leave of Absence for Employee and Professional Organization Presidents
Policy 4-49 Military Service
Policy 4-66 Tutoring for Pay
Policy 4-77 Bus Drivers/Driver Assistants

Source:

Code of Virginia, 1950, as amended, §22.1-253.12:7 School board policies.

Budget Impact:

$0

INSTRUCTION

Homebound Instruction

The School Board shall maintain a program of homebound instruction to comply with Virginia Board of Education directives as cited in the legal reference to this Ppolicy. The Superintendent shall develop regulations implementing this program.

~~Editor's Note~~

~~*See also Virginia Department of Education's "Homebound Instructional Services Guidelines" (revised February, 2012). For School Division's implementation see the Office of Student Leadership's Procedures for Referral and Implementation of Homebound Services."*~~

Legal Reference:

Code of Virginia § 22.1-253.13:3, as amended. Standard 3. Accreditation, other standards, assessments, and releases from state regulations.

8VAC20-131-180, as amended. Off-site instruction.

Virginia Department of Education Homebound Instructional Services Guidelines (February 2012) as amended.

VBCPS Procedures for Referral and Implementation of Homebound Services, as amended.

Adopted by School Board: October 21, 1969
Amended by School Board: February 20, 1979
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Scrivener's Amendments: November 6, 2013

Amended by School Board:

APPROVED AS TO
LEGAL SUFFICIENCY
2/4/16 6/21/16

STUDENTS

Home Instruction

A. Generally

The General Assembly has determined that home instruction is an acceptable alternative to compulsory school attendance.

B. Procedures

Parents/legal guardians who provide home instruction shall adhere to procedures developed by the Superintendent and set forth in **Rregulation 5-13.1**. The Superintendent shall promulgate and enforce written regulations for parents/legal guardians who are homeschooling their school age children in the City of Virginia Beach~~children in this division in accordance with the law~~.

Legal Reference:

Code of Virginia., § 22.1-254.1, as amended, Declaration of policy; requirements for home instruction of children.

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Adopted by School Board: June 15, 1993 (effective August 14, 1993)
Amended by School Board: October 6, 1998
Amended by School Board: August 22, 2006

Amended by School Board:

APPROVED AS TO
LEGAL SUFFICIENCY
Kimberly Konnatti 2/4/16
6/21/16

~~STUDENTS~~

~~Student Accident and Dental Insurance~~

~~A. Generally~~

~~The school board shall annually adopt a program of accident and dental insurance for students and afford students the opportunity to purchase protection under these plans.~~

~~B. Students Participating in Interscholastic Athletics~~

~~Students participating in interscholastic athletics shall not be permitted to participate until covered by accident insurance. The premiums for such insurance will be paid from athletic funds of the individual school.~~

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~~Adopted by School Board: June 15, 1993 (Effective August 14, 1993)~~

Repealed by School Board: .

APPROVED AS TO
LEGAL SUFFICIENCY

6/29/16

PERSONNEL

Appointment

The initial appointment of all employees shall be made by the School Board upon the recommendation of the Superintendent except in those instances of temporary or part-time personnel where the School Board has delegated such authority to the Superintendent or a designee.

The Superintendent shall have the authority to fill budgeted full-time positions necessary to the continued operations of the Sschool Ddivision, subject to School Board confirmation within ninety (90) days of such employment for all employees other than administrators. Administrative employees hired by the Superintendent must be confirmed by the School Board within thirty (30) days of employment. When exercising such authority, the Superintendent shall require that the employee sign a written agreement which clearly states school employment will cease absent School Board action to formally approve the employment within ninety (90) days or thirty (30) days depending upon the job classification.

Editor's Note
*See School Board **Policy 4-90** Substitutes*
*See School Board **Policy 4-1** Definitions*
*See School Board **Policy 4-93** Temporary Employees*
*See School Board **Policy 2-50** Administrative Employees*

Legal Reference:

Code of Virginia, § 22.1-295, as amended. Employment of teachers.

Code of Virginia, § 22.1-297, as amended. Assignment of teachers, principals and assistant principals by superintendent.

Adopted by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: September 7, 1999
Amended by School Board:

7/20/16

APPROVED AS TO LEGAL SUFFICIENCY
7/19/16

PERSONNEL

Assignment and Transfer - Teachers

A. Assignment

The teachers in the School Division shall be employed and placed in the schools by the School Board upon recommendation of the Superintendent. The Superintendent shall present to the School Board for its approval a list of assignments of teachers to individual schools for the school year commencing July 1 and ending June 30 no later than the first regular June meeting of the School Board. The Superintendent delegates to the principals the authority to assign teachers to their respective positions in the schools. A principal may submit recommendations to the Superintendent for the promotion, transfer and dismissal of all personnel assigned to his or her supervision.

B. Transfer

Instructional staffmembers are key to an effective learning environment; consequently, appointment to a particular teaching assignment is ~~dependant~~dependent on job performance and the needs and best interests of the Sschool Division.

The School Board may at the time it receives the list of school assignments pursuant to section A above, or at any time thereafter, adopt a resolution authorizing the Superintendent to reassign teachers to any school within the School Division for the school year commencing July 1 and ending June 30, provided no change or reassignment shall adversely affect the salary of such teachers for that school year and provided, further, that the Superintendent shall make appropriate reports and explanations concerning such transfers upon the request of the School Board.

Editor's Note

On June 15, 1999, the School Board adopted a Continuing Resolution Authorizing the Superintendent to Reassign Principals, Assistant Principals and Teachers. Such resolution will remain in effect until the School Board takes action to revoke it. A copy of the resolution can be found in the School Board Minutes for June 15, 1999, and ***attached to this Ppolicy****.*

See School Board ***Policy 2-51*** *for assignment and transfer of administrative/supervisory personnel.*

See School Board ***Policy 4-56*** *for financial incentives for excellence in teaching.*

See School Board ***Policy 4-62*** *for policy on procedure for use by Superintendent and principals in evaluation of instructional personnel.*

Legal Reference:

Code of Virginia~~,~~ § 22.1-295, as amended. Employment of teachers. ~~—A. The teachers in the public schools of a school division shall be employed and placed in appropriate schools by the school board upon recommendation of the division superintendent.~~

~~B. School boards shall adopt employment policies and practices designed to promote the~~

PERSONNEL

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Legal Reference:

Code of Virginia~~,~~ § 22.1-295, as amended. Employment of teachers.~~. A. The teachers in the public schools of a school division shall be employed and placed in appropriate schools by the school board upon recommendation of the division superintendent.~~

~~B. School boards shall adopt employment policies and practices designed to promote the~~

~~employment and retention of the highest quality instructional personnel and to effectively serve the education needs of students. Such policies shall include, but need not be limited to, incentives for excellence in teaching, including financial support for teachers attending professional development seminars or those seeking and obtaining national certification. School boards shall develop a procedure for use by division superintendents and principals in evaluating instructional personnel that is appropriate to the tasks performed and addresses, among other things, student academic progress and the skills and knowledge of instructional personnel, including, but not limited to, instructional methodology, classroom management, and subject matter knowledge.~~

Code of Virginia~~.,~~ § 22.1-297, as amended. Assignment of teachers, principals and assistant principals by superintendent. ~~. A division superintendent shall have authority to assign to their respective positions in the school wherein they have been placed by the school board all teachers, principals and assistant principals. If the school board adopts a resolution authorizing the division superintendent to reassign such teachers, principals and assistant principals, the division superintendent may reassign any such teacher, principal or assistant principal for that school year to any school within such division, provided no change or reassignment during a school year shall affect the salary of such teacher, principal or assistant principal for that school year.~~

Code of Virginia~~.,~~ § 22.1-293, as amended. School boards authorized to employ principals and assistant principals; license required; powers and duties~~. C. A principal may submit recommendations to the division superintendent for the appointment, assignment, promotion, transfer and dismissal of all personnel assigned to his supervision.~~

~~1984-85 Report of the Attorney General at 277, School Boards. Power to Assign.~~

Adopted by School Board: July 21, 1970
Amended by School Board: August 19, 1975
Amended by School Board: July 1, 1978
Amended by School Board: July 1, 1982
Amended by School Board: July 1, 1984
Amended by School Board: July 1, 1987
Amended by School Board: July 1, 1989
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: February 17, 1998
Amended by School Board: June 15, 1999
Amended by School Board: April 4, 2000
Amended by School Board:

9/16/16

APPROVED AS TO
LEGAL SUFFICIENCY

7/20/16

CONTINUING RESOLUTION AUTHORIZING THE DIVISION SUPERINTENDENT TO REASSIGN TEACHERS, ASSISTANT PRINCIPALS, AND PRINCIPALS

WHEREAS, School Board Policies 2-51 and 4-12 require the Superintendent to present to the School Board for its approval a list of teacher, assistant principal and principal assignments to individual schools each school year; and

WHEREAS, the Superintendent has submitted and the Board has approved the list of divisionwide personnel assignments for the 1999-00 school year; and

WHEREAS, Virginia Code § 22.1-297 provides that a School Board may adopt a resolution authorizing the reassignment of teachers, assistant principals, and principals by the division Superintendent;

WHEREAS, the Superintendent has requested that the School Board adopt a continuing resolution permitting him to reassign teachers, assistant principals, and principals each year following submission and approval of initial assignments for the year; now, therefore, be it

RESOLVED: That the Virginia Beach School Board hereby authorizes the Superintendent to reassign teachers, assistant principals and principals each year to any school within the division, provided that the School Board has approved a teacher, assistant principal, and principal assignment list pursuant to School Board Policies 2-51 and 4-12, that the requirements of division regulation 4-12.1 are met, and that no change or reassignment during a school year shall affect the salary of such teacher, assistant principal or principal for that school year.

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

Presented June 15, 1999

Robert C. Spadaccini, Chairman

SEAL

Attest:
Dianne M. Page
Dianne M. Page, Clerk of the Board

PERSONNEL

Resignation

A. Licensed Personnel

Licensed persons requesting release from a contract with the Sschool Bboard shall submit their written resignation to the Ssuperintendent at least two (2) weeks before the intended date of termination, unless waived by the Ssuperintendent. The employee may request an exit interview.

A release from contract between July 1, and the beginning of school may be denied until a satisfactory replacement has been secured. The employee shall be informed that breaking a contract without School Bboard approval may result in a request to the Virginia Board of Education for appropriate disciplinary action which may include revocation of the person's teaching license.

Resignations are not officially approved until presented to and accepted by the School Bboard.

B. Classified Personnel

Classified employees terminating their employment shall submit notice of their intentions two (2) weeks prior to their final workday. Employees giving advance notice or resigning with the Ssuperintendent's approval shall have their resignation accepted without prejudice. Failure to comply with this Ppolicy may result in a recommendation that the employee be ineligible for reemployment at a future date.

C. Disclosure of Employment-Related Information

If facts exist and are known at the time of a resignation which, but for the employee's resignation, would have subjected the employee to another type of termination or disciplinary action, the employee's record should reflect that cause to terminate, to pursue termination of, or to pursue discipline of the employee existed at the time of the employee's resignation. Any records which support the reasons for termination or discipline will be included in the employee's file along with the resignation. The Superintendent or his designee may, in accordance with applicable policy and/or lawPolicy 4-15, disclose accurate information concerning the employee's professional conduct, job performance, or reason for separation and whether the employee is eligible for rehire.

Legal Reference:

Code of Virginia., § 8.01-46.1,as amended. Disclosure of employment-related information,; presumptions; causes of action; definitions.

Code of Virginia., § 22.1-304,as amended. Reemployment of teacher who has not achieved continuing contract status; effect of continuing contract; resignation of teacher; reduction in number of teachers.

8VAC20-440-130, as amended. Purpose of Uniform Hiring Process.

8VAC20-440-140, as amended. Phase One of the Three Phase Employment Process.

8VAC20-440-150, as amended. Phase Two of the Three Phase Employment Process.

8VAC20-440-160, as amended. Phase Three of the Three Phase Employment Process.

Editor's Note

For confidentiality of personnel files and disclosure of information, see School Board ***Policy 4-15****.*

Adopted by School Board: July 13, 1993 (Effective August 14, 1993)
Adopted by School Board: April 17, 2001

Amended by School Board:

7/20/16

APPROVED AS TO
LEGAL SUFFICIENCY

7/19/16

PERSONNEL

Reduction in Force (RIF)

~~A. Authority~~

~~*Editor's Note*~~
~~*See the legal reference to this policy*~~

~~B. Statement of Intent~~

The School Board intends to provide a stable work environment however when it becomes necessary to eliminate employee positions due to budgetary needs, decrease in enrollment, abolition of a particular subject, reduction in the number of classes offered, consolidation or closing of schools and/or programs, other good and just cause, the School Board may utilize Reduction in Force (RIF). It is the intent of the Sschool Bboard to use when possible attrition, reassignment, voluntary leaves of absence, early retirement, non-renewal of probationary contracts or temporary contracts and other possible means deemed appropriate by the Sschool Bboard to avoid a Rreduction in Fforce. The School Board authorizes the Superintendent to develop appropriate regulations and procedures for accomplishing a Reduction in Force. The Superintendent's contract is not subject to this Policy.

~~C. Separability~~

~~This policy does not apply to the superintendent of schools.~~

Legal Reference:

Code of Va., § 22.1-304. Reemployment of teacher who has not achieved continuing contract status; effect of continuing contract; resignation of teacher; reduction in number of teachers. ~~...A school board may reduce the number of teachers, whether or not such teachers have reached continuing contract status, because of decrease in enrollment or abolition of particular subjects. (1993)~~

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Code of Va., § 22.1-305. Nonrenewal of contract of probationary teacher. ~~...G. The provisions of this section shall be inapplicable when a decrease in enrollment or the abolition of a particular subject or reduction in the number of classes offered in a particular subject causes a reduction in the number of teachers; provided, however, that a statement to that effect shall be placed in the personnel file of each teacher whose contract is nonrenewed for any such reason ... (1980)~~

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

7/20/16

APPROVED AS TO
LEGAL SUFFICIENCY

7/19/16

PERSONNEL

Conflict of Interests

The Superintendent shall see that all employees of the School Board are aware of the "Virginia State and Local Government Conflict of Interests Act", ~~Virginia Code § 2.2-3100 *et seq.*~~ and the "Ethics in Public Contracting Act" ~~Virginia Code § 2.2-4367 *et seq.*~~ and informed that the School Board demands compliance with both the word and intent of the law.

Editor's Note
Department of Human Resources Employee Handbook~~Guidebook~~, Chapter 10: Employee Conduct/Section 10-2
*See also School Board **Policy 3-2**, Ethics in Public Contracting, and any implementing regulations.*
See School Division website: www.vbschools.com

Legal Reference:

Code of Virginia ~~Code~~ § 2.2-3100, as amended. Policy; application; construction. ~~§ 2.2-3100, *et seq.*~~

Code of Virginia ~~Code~~ § 2.2-4367, as amended. Purpose. ~~*et seq.*~~

Adopted by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: June 8, 2004
Amended by School Board:

9/16/16

APPROVED AS TO LEGAL SUFFICIENCY
7/20/16

PERSONNEL

Investigative Procedures

The Superintendent shall establish guidelines for conducting investigations involving employees.

Editor's Notes

See **Regulation 4-33.1**: Investigative Procedures.
See School Division website: www.vbschools.com.

Adopted by School Board: October 21, 1969
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: June 8, 2004
Amended by School Board:

9/16/16

APPROVED AS TO
LEGAL SUFFICIENCY

7/12/2016

PERSONNEL

Travel Expenditures/Reimbursement

The Superintendent shall establish regulations by which School Board Mmembers and employees conducting School Board business shall be reimbursed for their reasonable and necessary travel expenditures including, but not limited to, meals, lodging, transportation, parking and gratuities.

Legal Reference:

Code of Virginia § 2.2-2823 14.1-5,as amended. Traveling expenses on state business; public or private transportation.

Adopted by School Board: August 20, 1985
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board:

7/20/16

APPROVED AS TO
LEGAL SUFFICIENCY

7/19/16

PERSONNEL

Personnel Protection from Assault/Other Acts

Employees who have suffered an assault in connection with their employment shall immediately make a written report of the circumstances thereof to their principal or immediate superior and shall make supplemental written reports attaching copies of any summons, complaint, process, information, indictment, notice or demand served upon them in connection with such assaults within five (5) days after they have been served therewith, and reporting the final disposition of any such proceedings.

Such reports shall be forwarded to the Virginia Department of Education through the S~~s~~uperintendent's office as mandated by the legal reference to this P~~p~~olicy. Copies of these reports shall be submitted to the Superintendent or designee~~school board~~.

In the event civil or criminal proceedings are brought against the employee, the School B~~b~~oard will comply with any reasonable request by the employee for information in the School B~~b~~oard's possession not privileged by law or S~~s~~chool B~~b~~oard policies and/or regulations and relevant to the incident reported.

If criminal or civil proceedings are brought against an employee alleging that the employee committed an assault in connection with his/her employment, such employee, after making the reports described above, may request the School B~~b~~oard' s assistance in the preparation of the employee's defense. Upon receipt of such request, the School B~~b~~oard will instruct its attorney to consult with the employee's legal counsel in the preparation of the employee's defense, insofar as the interests of the employee and the School D~~d~~ivision are not conflicting. Nothing in this P~~p~~olicy shall prejudice any action that the School B~~b~~oard might otherwise take regarding the employee's employment status.

Legal Reference:

~~Code of Va., § 22.1-280.1. Reports of certain acts to school authorities. - A. Any attempted or actual physical injury, including "unlawful woundings," maimings, and homicides, other than involuntary manslaughter, committed by a student on school personnel shall be reported to the principal or his designee. Similar reports shall be made to the principal or his designee on all incidents involving (i) the death, shooting, stabbing, cutting, or wounding of any person (ii) any conduct involving alcohol, marijuana, a controlled substance, imitation controlled substance , or an anabolic steroid on a school bus, on school property or at a school-sponsored activity; (iii) any threats against school personnel while on a school bus, on school property or at a school-sponsored activity; or (iv) the illegal carrying of a fire arm onto school property. The principal or his designee shall semiannually submit a report of all such incidents to the superintendent of the school division. The division superintendent shall annually report all such incidents to the Department of Education for the purpose of recording the frequency of such incidents on forms which shall be provided by the Department. A division superintendent who knowingly fails to comply or secure compliance with the reporting requirements of this section shall be subject to the sanctions authorized in § 22.1-65.~~

~~B.A statement providing a procedure and the purpose for the requirements of subsection A shall be included in the policy manual of all school divisions.~~

~~The Board of Education shall promulgate regulations to implement this section including, but not limited to, the reporting date and the format of the reports. (1994)~~

~~Code of Va., § 65.2-301. Victims of sexual assault.~~

Adopted by School Board: January 19, 1982
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board:

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PERSONNEL

Property Damage/Reimbursement

The School Board may reimburse employees for any clothing or personal effects damaged or destroyed by a student in the scope and course of employment, provided such damage or destruction is not the result of the employee's negligence.

Editor's Note
See Virginia Beach City Public Schools Employee Handbook~~Guidebook~~ at www.vbschools.com.

Adopted by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: June 8, 2004
Amended by School Board:

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Kamala H Kanneh
8/28/16

PERSONNEL

Leave of Absence for Employee and Professional Organization Presidents

Upon written application to the Superintendent, an employee may be granted an unpaid leave of absence to serve as the president of an employee or professional organization. A leave of absence granted pursuant to this Policy shall be limited to:

A. One period of leave during an employee's career for service on the local level. Such leave may not exceed four years; and
B. One period of leave during an employee's career for service on the state level or national level or the combination thereof. Such leave may not exceed four years.

During such leave, an employee will accrue no seniority; however an employee will receive those salary advancements and benefits afforded to his/her respective employee category during the period of leave provided said salary, group health insurance coverage, retirement and group life insurance is reimbursed by the employee or the organization. The employee may not use sick or personal leave already earned, nor will the employee accrue sick or personal leave during the period of his/her absence.

The employee may not access any benefit offered by the School Division not listed herein without specific authorization by the School Board.

Adopted by School Board: June 16, 1998
Amended by School Board: April 19, 2005
Amended by School Board:

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PERSONNEL

Military Service

The School Board recognizes the sacrifices made by those employees who are called to active military duty and training. The School Board authorizes the Superintendent to prepare and implement regulations in accordance with applicable law and regulation ~~Virginia Code §22.1-289.2, as amended,~~ to address compensation, benefits, and procedures related to such duty.

Legal Reference:

Code of Virginia ~~Code~~ §22.1-289.2, as amended, Compensation of public school employees called to active duty military service

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Adopted by the School Board: February 22, 2005
Amended by School Board:

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PERSONNEL

Tutoring for Pay

The Superintendent shall ensure that teachers not tutor for pay any student whom they are currently teaching. Unless approval is given by the principal, a teacher shall not tutor for pay any students whom they taught the previous school term. Teachers are not to advise that students be tutored without prior consultation with the principal.

Exceptions to this Policyprovision are noted in Regulation 4-66.1, Tutoring for Pay: Licensed Personnel.

Editor's Notes
*See **Regulation 4-66.1** – Tutoring for Pay: Licensed Personnel*
See School Division website: www.vbschools.com.

Adopted by School Board: October 21, 1969
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: July 13, 1993 (Effective August 14, 1993)
Amended by School Board: June 8, 2004
Amended by School Board:

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PERSONNEL

Bus Drivers/Driver Assistants

A. Bus Drivers

1. **Qualifications**

All bus drivers shall meet the requirements of the State of Virginia and the school board.

2. **Duties and Responsibilities**

The School Administration shall define the responsibilities of each bus driver and be assured that such driver fully understands his/her obligations and responsibilities.

B. Driver Assistants

The School Administration shall define the responsibilities of each driver assistant and be assured that such driver assistant fully understands his/her obligations and responsibilities.

Editor's Note
See School Division ***regulation 4-77.1***.

Legal Reference:

Code of Virginia, § 22.1-178, as amended. Requirements for persons employed to drive school buses.

Code of Virginia, § 46.2-340, as amended. Information concerning school bus drivers and driver education instructors.

~~Virginia Board of Education Regulations, "Governing Pupil Transportation." (January, 1991)~~

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

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