

FY23 3rd Quarter Financial Review and COVID Funds Update

May 9, 2023
School Board Meeting

3rd Quarter Financial Review

Highlights

School Operating Fund

- State sales tax payments have been declining Year over Year since January
- Personnel budget continues to trend higher primarily from Sub usage
- Budget continues to be impacted from inflation
- After deducting \$12M for carryover into FY24 budget \$4.0M to be returned to County
 - \$3.3M is to be reappropriated to LCPS for collective bargaining
 - \$0.7M projected FY23 appropriated, unspent fund balance

School Nutrition Fund

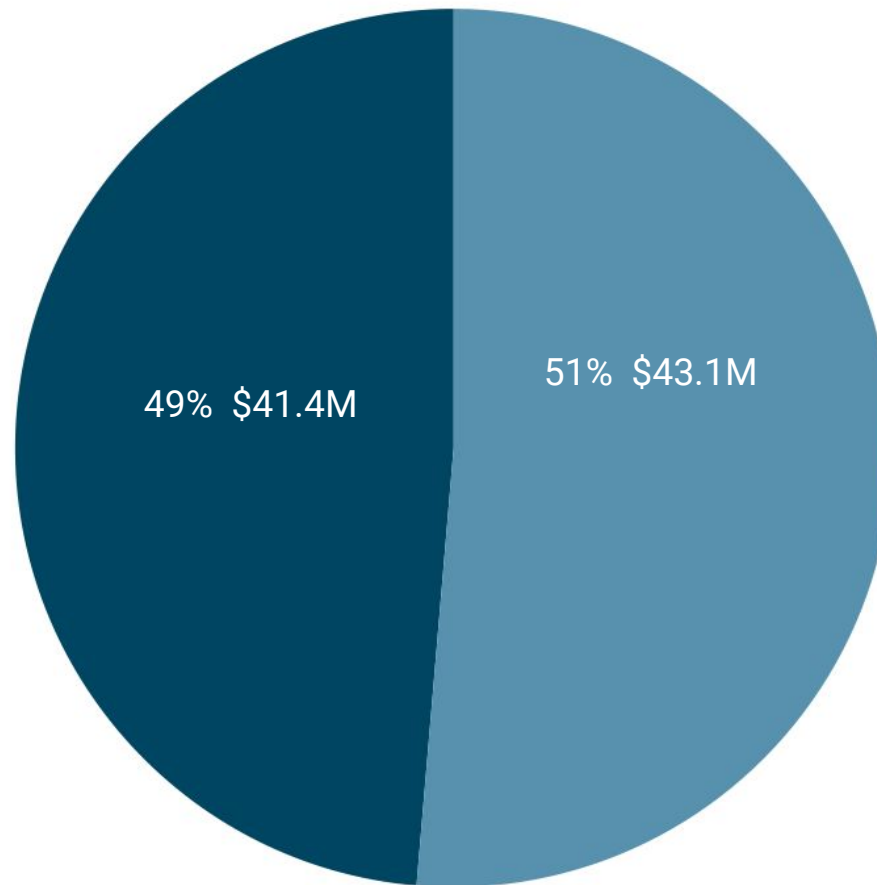
- Meal participation rates continue to increase
- Ala Carte sales also rebounding

Self Insurance Funds

- Claims have picked up since 2nd quarter

COVID Funds Update

- 14 Awards Fully Spent
- 11 Active Awards



COVID Awards Fully Spent

AWARD	AMOUNT	EXPIRES	USAGE	ALLOWABLE USE
CARES - County Appropriation	\$12.0M	12/31/20	PPE; Air filters; Bus WIFI; Hotspots; Microphones & Headphones; VPN Connectivity	Compliance with Health Dept requirements and support of distance learning/remote work
CARES ESSER	\$1.3M	9/30/22	Chromebooks	Provide devices for K students in remote learning
CARES CRF	\$14.9M	12/31/21	2021 Summer School; 1st Grade TAs; Contact Tracers, Extra hours for Cafeteria Monitors; Instructional supplies; PPE	Provide materials/staffing needs for learning loss support and proper student distancing
FEMA	\$0.2M	–	PPE	Compliance with Health Dept requirements
Emergency Connectivity Fund	\$1.4M	09/30/22	Laptops, hotspots and service	Technology equipment purchased for off-campus use by students and school staff who would otherwise lack sufficient connectivity to engage in remote learning

COVID Awards Fully Spent

AWARD	AMOUNT	EXPIRES	USAGE	ALLOWABLE USE
GEER II and ESSER II School Bus Driver Incentive	\$0.03M	6/30/23	Bus Driver recruitment and retention bonuses	School bus driver recruitment and retention strategies to help address the critical shortage of school bus drivers in Virginia school divisions
ESSER III Recruitment Incentive for Public Education (RIPE)	\$1.0M	9/30/23	Recruitment incentive award for instructional positions	Incentive award for filling an instructional positions
USDA Supply Chain Assistance Funding	\$1.3M	na	Local purchases through aggregator	Address supply chain challenges such as unanticipated contract cancellations, price fluctuations, and item shortages
ESSERII - Post-secondary	\$0.6M	6/30/22	Special Education instructional support	Post Secondary Special Education Support - Students with disabilities that serve students beyond the age of 22
State and Local Recovery Fund - 1 time bonuses	\$8.1M	12/1/22	\$1k bonuses to all eligible staff	One-time pandemic bonus payment of \$1,000 on December 1, 2022, per funded SOQ instructional position and support positions and per Academic Year

COVID Awards Fully Spent

AWARD	AMOUNT	EXPIRES	USAGE	ALLOWABLE USE
P-EBT Grant for School Nutrition	\$0.0M	na	\$5,950 award to support P-EBT program	Reimburse for costs incurred to support P-EBT
CARES/GEER/ESSER	\$1.0M	9/30/22	\$267K Special Education \$152K Summer Support \$75K Instructional Delivery Support \$455K VISION Technology \$50K Cleaning supplies \$22K Facility Upgrade/Equipment	Support - Special Education Services, Summer Academic Academy Success, Instructional Delivery Support, Virginia Initiative to Support Internet Outside of School Network, Cleaning/Sanitizing Supplies, Facilities Upgrade/Protective Equipment
USDA - Second Allocation of Supply Chain Assistance Funds	\$1.3M	na	Local purchases through aggregator	To address supply chain challenges such as unanticipated contract cancellations, price fluctuations, and item shortages.
USDA - Third Allocation of Supply Chain Assistance Funds	\$0.6M	na	Local purchases through aggregator	To address supply chain challenges such as unanticipated contract cancellations, price fluctuations, and item shortages.

COVID Active Awards

AWARD	AMOUNT	EXPIRES	PLANNED USAGE	ALLOWABLE USE
CRRSA ESSER II	\$4.8M	9/30/23	<p>Bus Driver recruitment/retention bonuses</p> <p>Instructional support to address learning loss; school facility repairs/improvements to reduce risk of virus transmission</p> <p>\$2.8M for Elementary Distance Learning Program in FY23</p>	Learning loss, school facility repairs and improvements, improving indoor air quality in school facilities, and other activities necessary to maintain operations and continuity of services
ESSER III/ARP	\$10.9M	9/30/24	2021 Summer School; 2022 Summer School; Staffing support; Instructional supplies; School Discretionary Funds; Part-time Teacher Assistants	Same as allowable uses of funds under ESSER I and ESSER II, and requires that twenty percent of divisions' formula funds be reserved to address learning loss
CRRSA ESSERII Unfinished Learning and Extended School Year/Year Round School Programs	\$2.5M	9/30/23	Special Education Teachers and TAs; Facilitators for ESY Enrichment and Family and Community Engagement; Instructional supplies	Addressing Unfinished Learning and Extended School Year/Year-Round School programs

COVID Active Awards

AWARD	AMOUNT	EXPIRES	PLANNED USAGE	ALLOWABLE USE
ARP IDEA	\$4.2M	9/30/23	Speech Therapists, Physical Therapists, Occupational Therapists, Special Education Supervisors, Special Education Teachers, and Special Education Assistants that would have been reduced for FY23 due to enrollment	To support the provision of special education and related services to children with disabilities and the provision and coordination of early intervention services for infants and toddlers with disabilities and their families, respectively
ARP McKinney-Vento	\$0.2M	9/30/24	1 Classified FTE for 3 years	For students identified as experiencing homeless in 2018-2019 or 2019-2020
ARP Homeless II	\$0.5M	9/30/24	After-School Care/Early Childhood Programs; Childcare for parenting teen; Tutoring; Emergency basic needs support; Transportation for students who reside outside of the district but qualify to attend their school of origin; Technology Support	These funds are specifically targeted to meet the needs of students experiencing homelessness and may include any expenses necessary to facilitate the identification, enrollment, retention, and educational success of homeless children and youth.
ARPA CSLFRF Ventilation Improvement Projects	\$16.9M	12/31/24	HVAC renovations at Algonkian ES, Cool Springs ES, Ashburn ES, Balls Bluff ES	To support qualifying ventilation replacement and improvement projects in public school facilities.

COVID Active Awards

AWARD	AMOUNT	EXPIRES	PLANNED USAGE	ALLOWABLE USE
ARP ESSER III Unfinished Learning	\$1.1M	9/30/24	Supplemental pay for curriculum and resource alignment and literacy kits	The grants focus on supporting a wide variety of programs that address student needs primarily in literacy and mathematics, addressing unfinished learning, before and after school programs and summer programs.
ARP Head Start Program	\$0.1M	3/31/23	14 passenger multi-functional school activity bus, two SUVs, salaries and supplies	To support needs of staff, children, and families to meet both short- and long-term needs.
ARP ESSER III Mentor Teacher	\$0.04M	9/30/23	Professional Learning for Mentors and Lead Mentors	For teacher mentorship funds to school divisions with the largest teacher shortages.
ESSER III Recruitment Incentive for Public Education II (RIPEII)	\$0.2M	5/1/23	Recruitment incentive award for instructional positions	To support recruitment efforts for school divisions hiring to fill instructional positions between August 15, 2022, and November 30, 2022.

FY23 3rd Quarter Financial Review and COVID Funds Update

May 9, 2023
School Board Meeting