

Harrisonburg City Public Schools
Virginia Public School Authority Educational Technology Notes Series XXVI
(Spring 2026)
Annual Reimbursement Resolution

**RESOLUTION OF THE SCHOOL BOARD OF HARRISONBURG CITY
DECLARING ITS INTENTION TO REIMBURSE ITSELF FROM THE
PROCEEDS OF ONE OR MORE GRANTS MADE BY THE COMMONWEALTH
OF VIRGINIA FOR CERTAIN EXPENDITURES MADE AND/OR TO BE MADE
IN CONNECTION WITH CERTAIN CAPITAL IMPROVEMENTS.**

WHEREAS, Harrisonburg City (the “Division”) is a political subdivision organized and existing under the laws of the State of Virginia; and

WHEREAS, the Division will pay, on and after July 1, 2025, certain expenditures (the “Expenditures”) in connection with the capital project (the “Project”), as more fully described in Appendix A attached hereto; and

WHEREAS, the Harrisonburg City School Board of the Division (the “Board”) has determined that the money to be advanced on and after July 1, 2025, to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the Division for the Expenditures from the proceeds of one or more grants to be made by the Commonwealth of Virginia (the “Grants”) from the proceeds of its tax exempt equipment notes (the “Notes”);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. The Board hereby declares the Division’s intent to reimburse the Division with the proceeds of the Grants for the Expenditures with respect to the Project made on and after July 1, 2025. The Division reasonably expects on the date hereof that it will reimburse the Expenditures with the proceeds of the Grants.

Section 2. Each Expenditure will be a type properly chargeable to a capital account under general federal income tax principles (determined in each case as of the date of the Expenditure).

Section 3. The maximum cost of the Project is expected to be \$310,000.

Section 4. The Division will make a reimbursement allocation, which is a written allocation by the Division that evidences the Division’s use of proceeds of the Grants to reimburse an Expenditure, no later than 18 months after the later of the date on which the Expenditure was paid or the Project is placed in service or abandoned, but in no event

more than three years after the date on which the Expenditure is paid. The Division recognizes that exceptions are available for certain “preliminary expenditures,” cost of issuance, certain de minimis amounts, expenditures by “small issuers” (based on the year of issuance and not the year of expenditure) and expenditures for construction projects of at least 5 years.

Section 5. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 3rd day of June, 2025.

Emma Phillips,
School Board Chair

Attested to:

Lisa Knupp,
School Board Clerk

Appendix A

DESCRIPTION OF PROJECT

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Check the Applicable Box(es):

- x (1) **Classroom Multimedia Network Computers** - requests in this category include only the cost of the new computer system itself (e.g., monitor, CPU, keyboard, mouse, operating system software). Additional software or peripherals such as printers or modems should not be included in this category.
- x (2) **Internet-Ready Local Area Network Capability** - requests in this category include costs related to networking, retrofitting, upgrading of school buildings, and operating software related to Internet-ready local area network capability (e.g., wiring, servers, power upgrade, etc.).
- x (3) **Assure adequate high-speed, high-bandwidth capability** - requests in this category include costs related to networking, retrofitting, upgrading of school buildings, and operating software related to access the Internet (e.g., wiring, servers, power upgrade, etc.).
- x (4) **Instructional Software** - requests in this category shall not exceed **1/13th** of the amount spent on Classroom Multimedia Network Computers (see A1). Software purchased must have a useful life of at least one year and be included in the division's approved technology plan.
- x (5) **Handheld Devices** - requests in this category include handheld multi-functional computing devices that support a broad range of applications and that are controlled by operating systems providing full multimedia support and mobile Internet.

Details:

\$310,000 for Harrisonburg City Public Schools