

**AN ANALYSIS OF EMPLOYING ADJUSTED GROSS INCOME
MEASURES AS A PROXY FOR FISCAL CAPACITY IN THE LOCAL
COMPOSITE INDEX FOR SELECTED VIRGINIA SCHOOL DIVISIONS**

by

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Virginia Polytechnic Institute and State University
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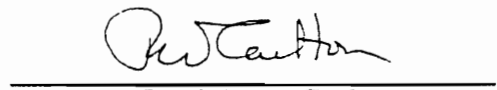
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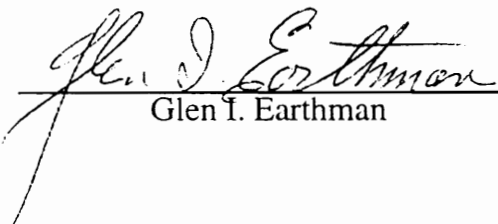
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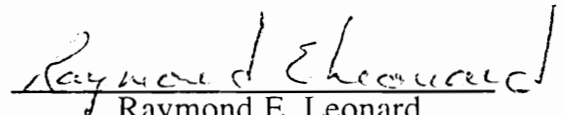
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(ABSTRACT)

Fiscal capacity is some type of quantifiable measure of economic resources existing within a political subdivision, jurisdiction, or governmental unit which may be utilized to support a wide array of public functions. Measures commonly used throughout the United States as indicators of economic capacity are tax bases and personal income. The most commonly used measure for fiscal capacity is equalized assessed value of property within the governmental units in question. Once the fiscal capacity is determined, relative capacity among governmental units may be calculated by dividing the aggregated capacity measure by total population or total pupils. The equalization of educational opportunity is dependent partially upon accurately measuring a locality's ability to pay taxes. Prior to the 1971 establishment of the Standards of Quality in Virginia, the public school funding formula relied exclusively on equalized (true) valuation per pupil to measure the fiscal capacities of the several school divisions. Unfortunately, by employing only true valuation per pupil as the sole measure of fiscal capacity approximately fifty percent of the ability to pay was ignored. As a consequence,

the Commonwealth developed and implemented a index of fiscal capacity composed of several measures of fiscal capacity.

When applied to a guaranteed level of fiscal support, the local composite index determined the share of basic cost to be paid by each locality since it measures local capacity. The local composite index was comprised of fifty percent true valuation of property, forty percent personal income, and ten percent retail sales with a two-thirds weight for average daily membership and a one-third weight for total population. In essence, the philosophy of a representative tax system was developed by comparing local school division measures to the aggregate measures for the entire state. Within the local composite index formula, personal income initially was used as a proxy for a variety of local revenue sources. Later, adjusted gross income replaced personal income as the proxy for other local revenue sources.

Adjusted gross income (AGI) is aggregated and assigned to a locality by the Virginia Department of Taxation through the use of two methods. First, AGI reported by the local Commissioner of Revenue, resulting from those specific Virginia income tax returns filed with local Commissioner of Revenue's office, according to the city or county of residence, is part of the locality's aggregate AGI. Secondly, AGI attributed to Virginia income tax returns filed directly with the Department of Taxation is assigned to a locality by the use of nine-digit zip codes assigned to these specific mailing addresses by the United States Postal Service.

Aggregate adjusted gross income and its components assigned to five Virginia city school divisions by the Department of Education according to

Department of Taxation data were investigated to determine accuracy of the latter method of assignment. The five city school divisions selected for study were Chesapeake, Galax, Martinsville, Richmond, and Winchester.

The investigation revealed that direct-file AGI was erroneously assigned to the city school divisions of Galax, Martinsville, Richmond, and Winchester which resulted in inflated local composite indices for these four cities, and as a consequence and lower state aid. The several school divisions contiguous to the city school divisions of Galax, Martinsville, Richmond, and Winchester had lower than actual local composite indices and as a result higher than actual state aid.

DEDICATION

This endeavor is dedicated to the memory of my father and mother,
to my wife Wendy and son Darren who were shining lights of encouragement,
and to my father and mother-in-law, Curtis and Alma Stowe.

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First, I wish to express sincere appreciation to the faculty and administration of the former College of Education of Virginia Tech for providing an off-campus post-Master's program in the Danville area which began in the Fall of 1993. Also, sincere gratitude is given to Paulette Gardner who graciously and courteously assisted me throughout the process. Appreciation is extended to Jeanette McLingberg for her gracious assistance as well.

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Chapter 1

INTRODUCTION AND REVIEW OF SELECTED LITERATURE

Fiscal capacity, by definition, is a quantifiable measure of economic resources existing within a political subdivision, jurisdiction, or other governmental unit which may be utilized discretionarily to support a wide array of public functions. Pragmatically, measures commonly used throughout the United States as indicators of economic capacity are tax bases and personal income.¹ Most commonly used as the measure for fiscal capacity is equalized assessed value of real property per unit existing within the governmental unit in question. An essential component of state school equalization formulae rests upon an accurate assessment of the fiscal capacities of the respective states' school districts. Specifically, equalization of educational opportunity is dependent partially upon the accurate measurement of fiscal capacity throughout the state. Three basic approaches have been used to determine local fiscal capacity: tax-base, tax-base surrogate, and economic-indicator.² Suffice it to say that the underlying problem is to find the approach that brings to fruition maximized assessment of fiscal capacity. The majority of states employ only those measures of ability directly related to taxable sources.³ That is, the aggregate tax

¹ *The Economics and Financing of Education*, Roe L. Johns, Edgar L. Morphet, Kern Alexander. Prentice-Hall, Inc., Englewood Cliffs, New Jersey, 4th edition, 1983, p. 161.

² *Public School Finance*, Kern Alexander and Richard G. Salmon, Allyn and Bacon, Needham Heights, Massachusetts, 1995, p. 168.

³ *Ibid.*, p. 169.

base of a locality includes only the resources that are at the disposal of a locality. Inherent in most states subscribing to an equalization philosophy is the basic tenet that an inverse or negative relationship exists between a local school district's ability to raise revenue and per unit state allocations to the local school district. In essence, an equalization program is designed to flow greater per pupil allocations to districts classified as low capacity than per pupil allocations to the high capacity districts. A number of methods have been developed for the purpose of achieving equalization of educational opportunity. However, despite the several equalization formulae which have been developed, all equalization formulae ultimately rest upon an accurate measurement of fiscal capacity.

Prior to the 1971 establishment of the Standards of Quality for public schools in the Commonwealth of Virginia, the public school funding formula relied upon a fundamentally flawed measure of fiscal capacity. In order to establish a guaranteed cost for use throughout the state, the prior funding formula established a minimum pay scale for teachers which was periodically adjusted by the state. The state then funded from state sources approximately sixty percent of the prescribed minimum to the state school divisions as a whole. A prescribed amount of state aid per pupil in average daily attendance was added to the allocation schedules for the several school divisions. The funding formula further required each locality to fund from local resources the calculated yield from a specified tax rate per one hundred dollars of true or equalized valuation of real estate and public service corporations existent within the boundaries encompassed by the several school divisions. In essence, Virginia relied on a single measure of true valuation of real property and public service corporations

per unit to assess the fiscal capacities of the several local school divisions.⁴ This single measure of fiscal capacity was used to establish the local shares of the state guaranteed program. Relatively small supplements to the allocation schedules for local school divisions did exist; but all remaining aid was distributed as flat grants, or on the basis of non-equalized grants. These additional supplements did little to address fiscal equalization. True valuation of property per pupil in average daily attendance varied greatly throughout the Commonwealth of Virginia from the wealthiest to the poorest school division. Leeway funds, or those funds over and above minimum revenue requirements as prescribed by the foundation program, raised by the several local school divisions was the primary reason that exceptionally large revenue variances existed among local school divisions. Commonwealth of Virginia public school divisions, unlike those in many states, are fiscally dependent on their respective governing bodies. Taxing power on the local level rests solely with the governing body rather than the school division. Since the governing body serves as the funding agency of a school division, the poorest Virginia school division would by necessity be required to have its governing body levy a tax rate significantly larger than the wealthiest school division to produce equal per pupil funds, and hence realize equal educational opportunities. It is important to note that since local governing bodies have a wide array of taxable resources, the school division should be measured identically. The Constitution of Virginia was amended in 1971 resulting

⁴"Task Force on Financing the Standards of Quality for Virginia Public Schools-- a Report to The Honorable Linwood Holton, Governor, Commonwealth of Virginia," December 1972, p. 7.

in the establishment of what has come to be known as the Standards of Quality for Public Schools in Virginia.⁵ As a result of the establishment of the Standards of Quality, then Governor Linwood Holton established a task force in October of 1972 charged with determining the costs for implementing the Standards of Quality for the 1972-1974 biennium. The Task Force recognized the need to address the development and adoption of a broader measure of fiscal capacity. Fiscal year 1973 was viewed as a transition year to fund the adopted Standards of Quality due to the realization that local governing bodies had access to several taxes other than those levied on real property. The task force recommended funding the Standards of Quality for 1973-1974 via a state supplemental appropriation based on a basic cost per pupil in average daily membership (ADM) coupled with an allowance for cost increases incurred since the 1971-1972 school year. The Task Force recommended a fair local share of the cost to be an expenditure equal to a fixed tax rate per one hundred dollars of true valuation of real property and public service corporations plus the income produced from the one cent retail sales tax earmarked for public education.⁶ Concern arose with possible inequities in determining the ability of locality to fund a school division meeting the prescribed Standards of Quality inasmuch as true valuation of real property was the only measure of fiscal capacity. True valuation of real property per unit, while a valid measure of fiscal capacity for many states, proved inadequate for application in Virginia. Since local school divisions are the

⁵Ibid., p. 7.

beneficiaries of a wide array of tax revenues available to their respective local governing bodies, it was necessary to develop a fiscal capacity measure that was sensitive to a varied tax base. Consequently, an index composed initially of wealth, income, and consumption indicators was proposed and subsequently adopted for the 1974-1976 biennium. Provided at Figure 1 is the formula for calculation of the local composite index for the 1996-1998 biennium. With the exception of a few minor changes, the 1996-1998 formula has remained structurally the same since it was first implemented. A thorough explanation of this index of fiscal capacity was prepared for a team studying its status. Salmon said

The local composite indices are determined for the several school divisions by mathematically merging three separate measures of fiscal capacity: True Valuation of Real and Public Service Corporations, Adjusted Gross Income (AGI), and Taxable Retail Sales Receipts. Each of the three measures are calculated as per unit ratios to their respective state averages based upon Average Daily Membership (ADM) and Population, i.e., per ADM and per Capita. The three ratios, True Valuation, AGI, and Taxable Retail Sales, separately calculated for ADM and Population, are weighted by .5, .4, and .1, respectively and aggregated to ADM and Population Indices. The two separate indices, ADM and Population Indices, are weighted .6667 and .3333, respectively, and their products multiplied by the constant .45 to yield the Local Composite Indices for the local school divisions.

The inclusion of True Valuations of Real and Public Service Corporations and Taxable Retail Sales Receipts measures is based primarily upon the taxable access afforded the local governing agencies. That is, the Commonwealth of Virginia has granted the several local governing agencies the capacity to tax both property and sales receipts. However, the inclusion of AGI as a measure of fiscal capacity was intended to serve as a proxy for an array of 'other local revenue sources.' The use of the weights, .5, .4, and .1,

⁶"Second Report of the Task Force on Financing the Standards of Quality for Virginia Public Schools--Presented to The Honorable Linwood Holton, Governor, Commonwealth of Virginia, July 1973, p. 6.

was intended to represent the relative local revenue yields provided by real property, other local revenue, and taxable retail sales receipts, respectively. The use of the divisor ADM permitted a per unit evaluation relative to the number of pupils served by the school divisions. In contrast, the purpose of the Population divisor was to understate the fiscal capacities of school divisions that serve small numbers of pupils relative to their total populations. The use of per capita units was designed to compensate partially urban areas for their high costs due to municipal overburden and fiscal stress. The weights, .6667 and .3333 for the ADM and Population Indices, respectively, were selected arbitrarily. The multiplier, .45, was used to set the state and local shares for school divisions with average fiscal capacity at 55 percent and 45 percent, respectively.⁷

As discussed earlier, the local composite index prescribes the share of basic cost of the Standards of Quality to be borne by each locality since it measured local fiscal capacity. In essence, the philosophical underpinning of a representative tax system was satisfied. That is, all accessible revenue sources were taken into consideration by inclusion of wealth, income, and consumption measures of fiscal capacity. Personal income was originally used as a proxy within the local composite index formula for a variety of local revenue sources where data bases were either unavailable or very small. The use of personal income within the local composite index formula was replaced later with adjusted gross income. The federal government decided to cease merging zip codes with personal income which had provided personal income by school division, but agreed to furnish data tapes to Virginia.

⁷"Local Composite Index: An Analysis of Its Current Status and Potential for Change," Richard G. Salmon, prepared for the Southwestern Virginia Local Composite Index Study Team, Blacksburg, Virginia, 1991, pp. 3-4.

The current local composite indices used by the Commonwealth of Virginia are applied to the foundation program and several smaller state prescribed guarantees. These local composite indices applications provide equalization between the state and local shares of the cost of the Standards of Quality.

Statement of the Problem

The three fiscal capacity measures of wealth, income, and consumption used by the Commonwealth of Virginia in its local composite index are a locality's true valuation of real and public service property, its adjusted gross income, and its taxable retail sales receipts recorded. The adjusted gross income measure serves as a proxy for several other fiscal capacity measures including the expanding revenue base of personal property.

Adjusted gross income statistics for each school division in the Commonwealth of Virginia are derived by two methods. First, adjusted gross income collected from tax returns filed directly with the local Commissioner of Revenue for each city and county is assigned to the respective cities and counties. For those state income tax returns filed directly with the Virginia Department of Taxation, referred to as direct returns filed, another method is used to assign adjusted gross income to the respective jurisdictions. In August of 1993, the Department of Taxation (DOT) staff reviewed the methodology used to assign adjusted gross income from direct filed returns. Tax department screeners routinely assigned adjusted gross income to localities based on information included on tax returns which primarily consisted of label information previously supplied by Department of Taxation or residency information provided by the

individual taxpayer.⁸ Direct filed returns were assigned nine-digit zip codes according to the address appearing on the tax return as enumerated in the Zip + 4 directory published by the United States Postal Service. This latter method was believed to be more accurate than the prior method of either relying on tax department processors who cannot be expected to be familiar with geographic details state wide or on taxpayers who often provide incorrect residency information.⁹ Once the assignment of nine-digit zip codes to the returns is completed, the adjusted gross income collected from Virginia direct filed returns is assigned to a city or county based on a computer database purchased from the United States Postal Service by the Department of Taxation. This computer database includes nine-digit zip codes located within each Virginia city and county.

The aggregated adjusted gross income by taxing jurisdiction collected from tax returns filed with the several local Commissioners of Revenue is added to the respective adjusted gross income assigned to and resulting from those returns filed with and processed by the Department of Taxation according to the nine-digit zip code method. For each city in the Commonwealth of Virginia, there exists a main post office with the same name. Larger cities may have more than one post office, but each of the multiple branch post offices possess the name of the main post office. Unfortunately this is not the case for the counties within the Commonwealth of Virginia. Post office boundaries **are not necessarily**

⁸Memorandum from Commonwealth of Virginia, Department of Taxation, Richmond, Virginia, October 29, 1993, p. 2.

⁹Ibid., p. 3.

contiguous with the boundaries of the jurisdictions which share the same names as that of post offices. In at least one instance, it became apparent that errors resulted in the misassignment of adjusted gross income to a locality which shares a name with a city post office. It has been discovered that in excess of \$2.8 million of 1993 adjusted gross income was incorrectly assigned to the City of Martinsville. The effect of the inflated adjusted gross income statistic was an invalid local composite index which reduced the state share of the guaranteed foundation program revenue. Once the erroneously assigned adjusted gross income was deleted from the aggregate adjusted gross income, additional state revenue in excess of \$100,000 for the 1996-1998 biennium was redirected to the City of Martinsville's school division.¹⁰ Ultimately, misassignment of adjusted gross income will result in the invalid fixed calculation of the local composite index, and consequently, the affected school division will employ a local composite index that either overstates or understates its ability to pay for and fund public education. It is certainly possible that errors of this type and magnitude affect many of the 134 Virginia school divisions.

Purpose of the Study

The purpose of this study was to examine the accuracy that adjusted gross income data collected from tax returns filed directly with the Department of Taxation was assigned to five case-study cities in the Commonwealth of Virginia.

¹⁰ Commonwealth of Virginia, Department of Education, Richmond, Virginia, Superintendent's Memorandum Number 3, April 5, 1996.

Adjusted gross income for base year 1993 was used in computing the 1996-1998 biennium local composite indices and, therefore 1993 adjusted gross income data were used in the subsequent analysis.

Significance of the Study

Misassignment of adjusted gross income to school divisions in the Commonwealth of Virginia will by definition either overstate or understate the local fiscal capacity determined by the local composite index formula. Certainly, a false fiscal capacity proxy contaminates the calculation of the local composite index which ultimately determines the local and state fiscal responsibilities to fund the foundation program. Prescribed guaranteed or foundation program revenues to school divisions, will as a consequence, either be less or greater than revenues resulting from application of an accurate measure of adjusted gross income and hence an accurate local composite index.

Limitations/Delimitations

The limitations of this analysis are the part of adjusted gross income attributed only to those income tax returns filed directly with and processed by the Virginia Department of Taxation and the part of that adjusted gross income that can be matched with specific geographical addresses. Addresses consisting only of post office box numbers cannot be assigned to specific geographical areas because addresses of post office box holders is not considered public information. Subsequent adjusted gross income associated only with post office

boxes is assigned to the city bearing the same name as that of the post office and may or may not be correctly assigned.

The investigative analysis consists of five case studies of cities that share a common name with their respective post offices. They are the Cities of Chesapeake, Galax, Martinsville, Richmond, and Winchester. Selection of these five cities provides a cross section of large, small, urban, suburban, and geographically disbursed city school divisions within the Commonwealth of Virginia. Obviously the misassignment of adjusted gross income will have direct effect on localities contiguous to the five case-study cities if such misassignment is found to exist. **Extrapolation to the remainder of affected Virginia school divisions assumes that similar circumstances exist as those of the case-study school divisions.**

Organization of the Study

The first part of the analysis involves investigation of adjusted gross income that has the potential of being misassigned to the five case-study cities, the subsequent reassignment of those AGIs, and recalculations of local composite indices. Additionally, affected 1996-1997 state aid for the five case-study cities and their contiguous counties if affected by such reassignment will be investigated. The second part of the analysis concentrates on extrapolations of erroneously assigned AGI derived from the five case-studies to the remaining localities sharing common names with those of post offices and resulting reassignment of that AGI. Recalculations of local composite indices and affected 1996-1997 state aid for those localities affected by the reassignment of those

specific amounts of adjusted gross income is presented. The purpose of the extrapolations is to demonstrate the magnitude of misassigned adjusted gross income and does not reflect accurate local composite indices or state aid calculations.

$ \begin{aligned} & \left[\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}} \right] \\ & + \left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}} \right] \\ & + \left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}} \right] \end{aligned} $	$+.4$ $+.1$	$=$	$ \frac{\text{Average Daily Membership Composite Index}}{1} $
$ \begin{aligned} & \left[\frac{\text{Local True Value of Real Property}}{\text{Local Population}} \right] \\ & + \left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}} \right] \\ & + \left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}} \right] \end{aligned} $	$+.4$ $+.1$	$=$	$ \frac{\text{Per Capita Composite Index}}{1} $
$ \begin{aligned} & \left[.6667 \times \text{Average Daily Membership Composite Index} \right] \\ & + \left[.3333 \times \text{Per Capita Composite Index} \right] \end{aligned} $	$+.45$	$=$	$ \frac{\text{Local Composite Index}}{1} $

FIGURE 1. CALCULATION OF THE LOCAL COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY--GENERAL

Chapter 2

METHODOLOGY

As noted earlier, the local composite index is utilized as a tool to measure Virginia's school divisions' fiscal capacity. Accurate data for true valuation of real property, adjusted gross income, and taxable retail sales receipts are of paramount importance to achieve an accurate measure of a school division's ability to pay for and fund public education.

The focus of this study is to investigate the accuracy with which that part of aggregate adjusted gross income from state income tax returns filed directly at the Department of Taxation is assigned to five case-study school divisions. This component of aggregate adjusted gross income is assigned by nine-digit zip codes according to those nine-digit zip codes located within each school division as identified by the United States Postal Service.

Rather than display the voluminous materials from all five case-study school divisions, one case-study school division, Galax City and its contiguous counties were used for illustrative purposes. Summary data for all five case-study school divisions are included throughout Chapters Two through Five.

Case-Study Methodology

The five case-study school divisions were analyzed according to the methodology set forth herein. Nine-digit zip codes for each of the five case-study school divisions utilized by the Virginia Department of Taxation to assign adjusted gross income attributed to those tax returns filed directly with its office

to each of the five case-study school divisions were obtained from the Virginia Department of Taxation on June 25, 1996. Table 1 consists of the nine-digit zip codes for the City of Galax used by the Department of Taxation and obtained from the United States Postal Service to assign adjusted gross income from direct-filed returns. Appendices A, B, C, and D provide the same nine-digit zip code data for the Cities of Chesapeake, Martinsville, Richmond, and Winchester, respectively.

All nine-digit zip codes with corresponding addresses for each of the five city post offices sharing a common name with each respective case-study school division were obtained from the Zip + 4 directory published by the United States Postal Service. Provided in Table 2 are the nine-digit zip codes and their corresponding post office addresses for the Galax, Virginia post office.

Real property listings by address have been obtained for each of the five case-study cities which specifically delineate all streets and corresponding structures to the street numbers located within the city limits for each of the five cities included in the five case studies. The jurisdictional boundaries of the five case-study school divisions coincided with the jurisdictional boundaries or city limits of the respective cities for which property listings were obtained.

Specific streets and corresponding structure numbers contained in the five city property listings were compared to all streets and corresponding real property numbers that possessed the identical post office names as those of the five corresponding cities. All addresses that possessed the identical post office names as those of the five respective cities, but were not located within the jurisdictional boundaries or city limits, were identified and their corresponding

nine-digit zip codes were obtained and identified through use of the Zip + 4 directory.

The nine-digit zip codes associated with those addresses identified as not being within the city limits of the five case-study school divisions were compared to the nine-digit zip codes employed by the Virginia Department of Taxation to assign adjusted gross income resulting from direct filed returns to each of the five case-study school divisions. Provided in Table 3 is a listing of physical addresses and corresponding nine-digit zip codes that were not located within the City of Galax, but whose adjusted gross income was assigned to the City of Galax. For each of the five case studies, the nine-digit zip codes that were not located within the respective city limits, but nevertheless assigned to the respective cities were compiled and tabulated. The resulting total adjusted gross income attributed to the compilation for each city was obtained directly from the Virginia Department of Taxation. If existent, the resulting adjusted gross income subsequently was deducted from the aggregate adjusted gross income assigned to each of the respective five case-study school divisions and a revised local composite index was calculated for the affected case-study school divisions. As a consequence, 1996-1997 state aid subject to application of the local composite index was recalculated according to the revised local composite index and compared to state aid subject to application of the original local composite index according to the initial 1993 adjusted gross income data. Variances in 1996-1997 state aid for each of the five school divisions was determined. Obviously, additional state aid was not required; it was a matter of redistribution of existing resources.

Reassignment of the misassigned adjusted gross income to the affected case studies was accomplished according to two methods. Adjusted gross income improperly assigned to the Cities of Martinsville and Winchester was reassigned to the jurisdiction that completely encompasses these two cities. The entire areas of these city limits only border one jurisdiction respectively. For the Cities of Galax and Richmond, the reassignment of misassigned adjusted gross income became somewhat problematic since these two cities' boundaries or corporate limits are contiguous to more than one political jurisdiction. The precise reassignment of the misassigned adjusted gross income can be accomplished by only knowing the integral amount of adjusted gross income relating to each specific nine-digit zip code identified as not located within the corporate limits of the two cities. Such precision of geographic location of adjusted gross income is not available from the Virginia Department of Taxation, due primarily to personal privacy issues. Consequently, and as a pragmatic alternative, reassignment of adjusted gross income to those political jurisdictions bordering the corporate limits of the Cities of Galax and Richmond was accomplished by determining the percent that each of the two case-study school divisions' geographical boundaries are contiguous to their respective bordering political jurisdictions. Reassignment based on portions of shared borders of contiguous local jurisdictions represents a viable alternative to precise reassignment, but provides **only an estimate** of the real level of adjusted gross income that would actually be reassigned to the political jurisdiction bordering these two cities. Accurate placement of misassigned adjusted gross income would require knowing the specific amount of misassigned AGI attributed to each specific nine-digit zip code

not located within the corporate limits of the Cities of Galax and Richmond. An example of the application of this methodology is given in Figure 2 for the City of Galax which indicates 51.4% of its perimeter borders Carroll County and the remaining 48.6% borders Grayson County. Thus, 51.4% of the adjusted gross income resulting from income tax returns filed directly with the Department of Taxation and identified by and attributed to those nine-digit zip codes consisting of a Galax address but not located within the City of Galax and therefore erroneously assigned to the City of Galax was reassigned to Carroll County's aggregate adjusted gross income. Likewise, 48.6% of such identified adjusted gross income was reassigned to Grayson County's aggregate adjusted gross income. Local composite indices for these three affected school divisions (Galax City, Carroll County, Grayson County) were then recalculated. Additionally, state aid subject to the local composite index was recalculated for these school divisions, resulting in a redistribution of additional state aid to Galax City with a corresponding reduction to Carroll and Grayson Counties.

Methodology for Other Affected School Divisions

The methodologies utilized to reassign adjusted gross income misassigned to the affected case-study cities were employed to reassign estimates of erroneously assigned adjusted gross income to the remaining Virginia city school divisions whose borders are contiguous to the several other school divisions. Estimates of incorrectly assigned AGI to be reassigned to political jurisdictions bordering those school divisions were developed by two extrapolation strategies. First, each of these remaining school divisions was partnered with one of the five

case-study school divisions based on the relative closeness of the amount of AGI for each attributed to the income tax returns filed directly with the Department of Taxation and assigned by nine-digit zip codes to that same data for the five case-study school divisions. It was assumed that the percent of erroneously assigned AGI for the remaining school divisions was equal to that of their case-study partner. Second, the proportion of misassigned AGI to the total part of AGI attributed to directly filed returns was computed for each of the five case-study school divisions. These percents, determined by calculation of a proportional relationship, were applied to the AGI attributed to direct-filed tax returns for each remaining school division.

The 1996-1997 local composite indices were recalculated both for four of the five case-study school divisions and the other potentially affected school divisions through the above-described extrapolations. Likewise, 1996-1997 state aid was recalculated for all potentially affected school divisions with estimates of incorrectly assigned adjusted gross income, including four of the five case-study school divisions and extrapolated school divisions.

TABLE 1

**NUMERICALLY SEQUENCED RANGE LISTING OF NINE-DIGIT ZIP
CODES USED TO ASSIGN DIRECT-FILE AGI TO THE CITY OF GALAX**

Beginning of Range		End of Range
24333-0081	to	24333-2523
24333-2526	to	24333-4013
24333-4015	to	24333-4219
24333-4221	to	24333-4238
24333-4240	to	24333-4399
24333-4401	to	24333-4420
24333-4424	to	24333-4500
24333-4510	to	24333-8500
24333-9007	to	24333-9007
24333-9020	to	24333-9020
24333-9027	to	24333-9027
24333-9030	to	24333-9030
24333-9033	to	24333-9033
24333-9038	to	24333-9038
24333-9147	to	24333-9747
24333-9784	to	24333-9784
24333-9996	to	24340-0000

Sources: Department of Taxation, Commonwealth of Virginia, Richmond, Virginia, October 10, 1995. United States Postal Service, Washington, DC.

TABLE 2

NINE-DIGIT ZIP CODES AND CORRESPONDING ADDRESSES FOR
GALAX POST OFFICE^a

ADDRESS		NINE-DIGIT ZIP CODES	
Postmaster		24333-9998	
General Delivery		24333-9999	
PO Boxes			
1	150	24333-0001	24333-0150
161	300	24333-0161	24333-0300
301	420	24333-0301	24333-0420
421	540	24333-0421	24333-0540
541	660	24333-0541	24333-0660
661	790	24333-0661	24333-0790
791	926	24333-0791	24333-0926
931	986	24333-0931	24333-0986
1001	1118	24333-1001	24333-1118
1121	1232	24333-1121	24333-1232
1241	1356	24333-1241	24333-1356
1361	1476	24333-1361	24333-1476
1481	1598	24333-1481	24333-1598

Table Continued

^aNote. The remainder of these data are located in Appendix F.

Source: District of Columbia and Virginia ZIP + 4 State Directory, 1995,
Customer Service Support, United States Postal Service,
Washington, DC.

TABLE 3

**PHYSICAL ADDRESSES AND CORRESPONDING NINE-DIGIT ZIP
CODES NOT LOCATED WITHIN CITY OF GALAX BUT ASSIGNED TO
CITY OF GALAX**

Nine-Digit Zip Codes	Structure Number (E)ven, (O)dd, or (B)oth	Street Name
1. <u>Range 24333-0001 to 24333-2523</u>		
24333-1607	100-199	(O) Iron Ridge Road
24333-1608	100-199	(E) Iron Ridge Road
24333-1616	200-299	(E) Alpine Lane
24333-1617	200-299	(O) Alpine Lane
24333-1900	100-199	(E) Armory Place
24333-1924	110-199	(O) Armory Place
24333-1925	1-99	(B) Armory Place
24333-2517	1-99	(B) Bryn Mawr Village Park
2. <u>Range 24333-2526 to 24333-4013</u>		
24333-3420	200-299	(E) Willow Bend Drive
24333-3421	200-299	(O) Willow Bend Drive
3. <u>Range 24333-4015 to 24333-4219</u>		
24333-4205	100-199	(E) Willow Street
4. <u>Range 24333-9003 to 24333-9033</u>		
24333-9033	100-199	(E) Center Lane
5. <u>Range 24333-0001 to 24333-2523</u>		
24333-1701	101-117	(O) Frazier Road
24333-1718	103-1 to 103-9	Frazier Road
24333-1713	107-1 to 107-4	Frazier Road
24333-1710	119-199	(O) Frazier Road
6. <u>Range 24333-9007 to 24333-9007</u>		
24333-9007	100-199	(E) Golfview Street

Table Continues

	Nine-Digit Zip Codes	Structure Number (E)ven, (O)dd, or (B)oth	Street Name
7.	<u>Range 24333-9020 to 24333-9020</u> 24333-9020	100-199 (O)	Golfview Street
8.	<u>Range 24333-9747 to 24333-9747</u> 24333-9747	13-23 (B)	Lawn Acre Trailer Park
9.	<u>Range 24333-9784 to 24333-9784</u> 24333-9784	1-12 (B)	Lawn Acre Trailer Park
10.	<u>Range 24333-9027 to 24333-9027</u> 24333-9027	100-199 (E)	Quail Drive
11.	<u>Range 24333-9030 to 24333-9030</u> 24333-9030	100-199 (O)	Quail Drive
12.	<u>Range 24333-4510 to 24333-8500</u> 24333-4700 24333-4701	1-6 (B) 7-99 (B)	Twin Pine Trailer Park Twin Pine Trailer Park
13.	<u>Range 24333-4424 to 24333-4508</u> 24333-4424 24333-4425 24333-4500 24333-4508	1-10 (B) 11-99 (B) 23-99 (B) 1-22 (B)	V and J Trailer Park V and J Trailer Park Marion Heights Marion Heights
14.	<u>Range 24333-9036 to 24333-9036</u> 24333-9036	RR 4, Box 232A	

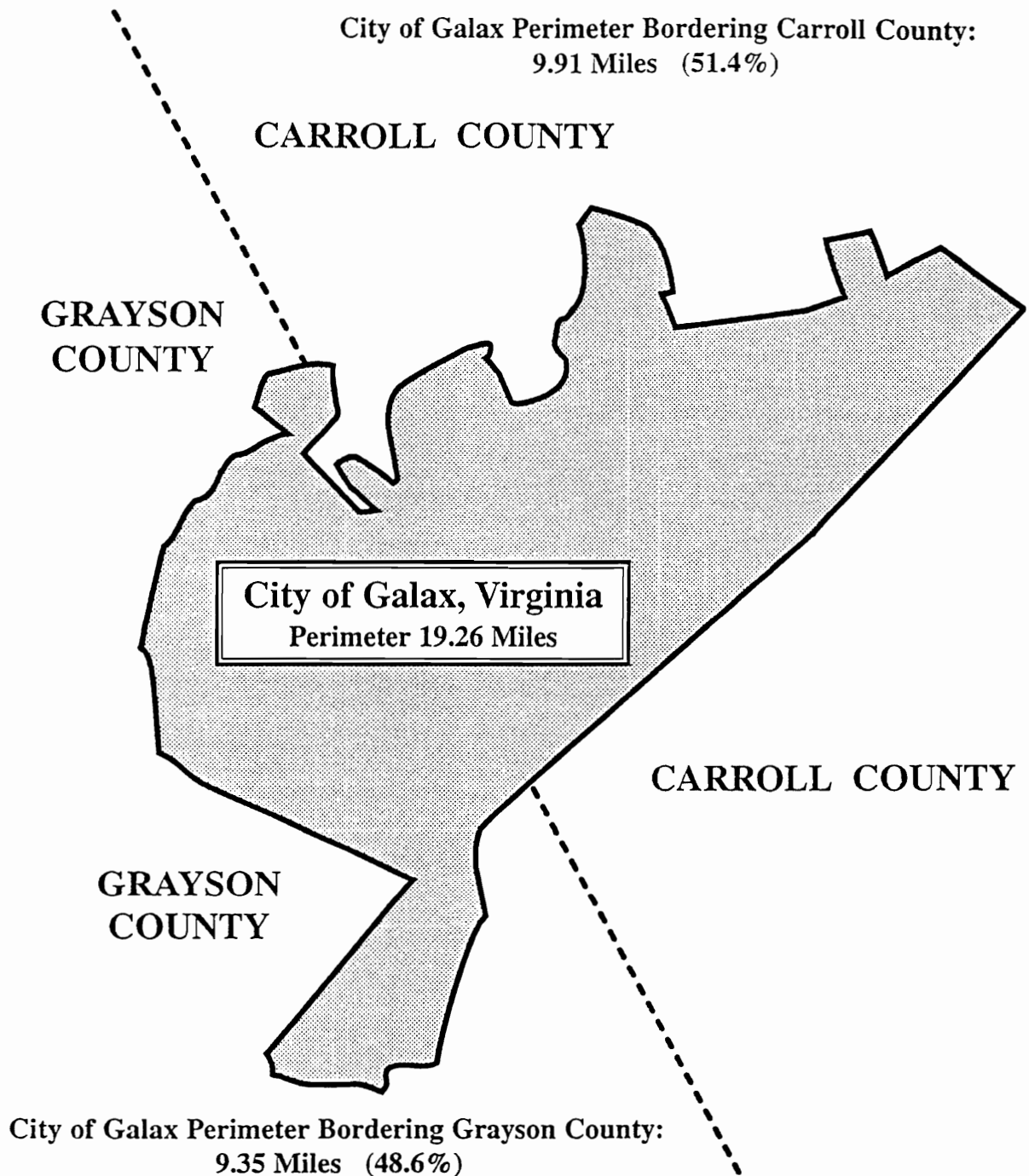


FIGURE 2. MAP OF THE CITY OF GALAX, VIRGINIA AND ITS CONTIGUOUS COUNTIES OF CARROLL AND GRAYSON, VIRGINIA

Chapter 3

PRESENTATION OF FINDINGS FOR FIVE CASE-STUDY SCHOOL DIVISIONS

This chapter contains the findings as they pertain to the amount of adjusted gross income attributed to the nine-digit zip codes assigned to specific addresses that are not located within four of the five respective case-study cities. Instead the AGI has been misassigned to respective four case-study cities by nine-digit zip code. The City of Chesapeake proved to be a poor choice as a case study in the analysis because the City of Chesapeake's contiguous jurisdictions are cities which have names in common with post offices. As a consequence, all physical addresses and corresponding nine-digit zip codes used by the Department of Taxation to assign direct-file adjusted gross income are located within the City of Chesapeake. Table 4 shows 1993 aggregate adjusted gross income assigned to each of the four case-study cities and subsequently utilized in the computation of the 1996-1998 local composite index formula (LCI) used by the Commonwealth of Virginia to determine each school division's ability-to-pay. Subsequently, the LCI is used to establish the state and local communities' fiscal responsibilities to share the cost of the state-mandated Standards of Quality. Also contained in Table 4 is that part of the aggregate adjusted gross income erroneously assigned to each city school division by virtue of the nine-digit zip codes corresponding with addresses that are not located geographically within the corporate limits of each city despite being located in a contiguous county. Corrected adjusted gross income data for the case-study cities resulting when the erroneously assigned AGI is deducted from the cities' aggregate AGI in Table 4

and reassigned to the appropriate county school divisions as displayed in Table 6.

Table 5 provides data relative to 1996-1997 original state aid for each of the five school divisions that is equalized by and is a function of the local composite index as well as the 1996-1998 original local composite index. Corrected local composite indices calculated with corrected adjusted gross income data are provided as well as subsequent corrected state aid allocations for 1996-1997 that are a function of the corrected local composite indices. Variances in state aid due to the corrected local composite indices are also provided in Table 5.

Adjusted gross income erroneously assigned to four of the five case-study cities must be reassigned in order to accurately reflect the fiscal capacities of the affected school divisions. Adjusted gross income erroneously assigned to the Cities of Martinsville and Winchester posed little challenge methodologically in its reassignment. The borders of both cities are geographically contiguous to single political jurisdictions, Henry and Frederick Counties respectively. Consequently, all adjusted gross income deducted from the Cities of Martinsville and Winchester was reassigned to Henry and Frederick Counties.

TABLE 4

**ORIGINAL 1993 AGGREGATE ADJUSTED GROSS INCOME USED IN
COMPUTING 1996-1998 LCI, ERRONEOUSLY ASSIGNED 1993 AGI, AND
CORRECTED 1993 AGGREGATE AGI FOR FIVE CASE-STUDY
SCHOOL DIVISIONS**

City	Original 1993 Aggregate AGI	Erroneously Assigned 1993 AGI	Corrected 1993 Aggregate AGI
Chesapeake	2,091,113,011	0	2,091,113,011
Galax	73,077,800	9,740,820	72,103,718
Martinsville	206,113,943	2,814,772	203,299,171
Richmond	2,514,344,561	45,375,963	2,468,968,598
Winchester	307,670,593	1,655,707	306,014,886

Sources: Commonwealth of Virginia, Department of Education, Richmond, Virginia, Superintendents Memorandum Number 114, August 18, 1995. Letter from Danny M. Payne, Tax Commissioner, Commonwealth of Virginia to Honorable Virgil H. Goode, Jr., Senate of Virginia, December 13, 1996.

TABLE 5

ORIGINAL 1996-1998 LOCAL COMPOSITE INDEX, CORRECTED 1996-1998 LOCAL COMPOSITE INDEX, ORIGINAL 1996-1997 STATE AID, CORRECTED 1996-1997 STATE AID, 1996-1997 STATE AID VARIANCE FOR FIVE CASE-STUDY SCHOOL DIVISIONS

School Division	1996-1998 Original Composite Index	1996-1998 Corrected Composite Index	1996-1997 Original State Aid	1996-1997 Corrected State Aid	1996-1997 State Aid Variance
Chesapeake	0.3522	0.3522	96,335,182	96,335,182	0
Galax	0.3767	0.3735	3,376,327	3,390,397	14,070
Martinsville	0.3661	0.3639	6,297,473	6,352,610	55,137
Richmond	0.4507	0.4475	73,868,538	74,172,608	304,070
Winchester	0.5940	0.5931	6,620,852	6,630,928	10,076
Total					383,353

Source: Commonwealth of Virginia, Department of Education, Division of Finance and Administrative Support.

The reassignment of adjusted gross income identified as erroneously assigned to the Cities of Galax and Richmond becomes somewhat problematic because these two cities have borders that are contiguous to more than one political jurisdiction. The City of Galax borders Carroll and Grayson Counties, and the City of Richmond borders Chesterfield and Henrico Counties. Precise reassignment of adjusted gross income in question could only occur with knowledge of the amount of adjusted gross income assigned to each specific nine-digit zip code identified as not located within each city as well as the actual location of the addresses corresponding to each nine-digit zip code. A pragmatic alternative to reassign the erroneously assigned adjusted gross income is to base the reassignment on the percent of contiguous border for each of the two cities, namely Galax and Richmond. This alternative method of adjusted gross income reassignment does not precisely reassign adjusted gross income with its rightful owner, but rather provides reasonable estimates of adjusted gross income reassignment amounts.

Provided in Figure 2 is a map of the City of Galax which indicates 51.4% of its perimeter borders Carroll County, and the remaining 48.6% borders Grayson County. Employing the same methodology to reassign adjusted gross income from the City of Richmond to its contiguous counties indicates that the City of Richmond shares 64.6% of its border with Henrico County and 35.4% of its border with Chesterfield County.

Table 6 provides data regarding 1993 adjusted gross income statistics for political jurisdictions affected by the reassignment of AGI to each of the affected jurisdictions. A corrected adjusted gross income statistic is provided as a result of

the reassignment and was used in calculating a new local composite index for each affected jurisdiction.

With corrected aggregate adjusted gross income statistics, a corrected local composite index and consequently 1996-1997 state aid statistics which are equalized via local composite indices were provided in Table 7 for the affected political jurisdictions.

TABLE 6

**ORIGINAL 1993 AGGREGATE ADJUSTED GROSS INCOME USED IN
COMPUTING 1996-1998 LCI, REASSIGNED 1993 AGI, AND CORRECTED
1993 AGGREGATE AGI FOR LOCALITIES CONTIGUOUS TO FIVE
CASE-STUDY SCHOOL DIVISIONS**

School Division	Original Aggregate 1993 AGI	Reassigned 1993 AGI	Corrected Aggregate 1993 AGI
Portsmouth City	871,669,149	0	871,669,149
Norfolk City	1,847,724,845	0	1,847,724,845
Virginia Beach City	4,769,096,405	0	4,769,096,405
Suffolk City	591,688,141	0	591,688,141
Henry County	640,855,877	2,814,772 (100% of AGI erroneously assigned to City of Martinsville)	643,670,649
Frederick County	646,885,164	1,655,707 (100% of AGI erroneously assigned to City of Winchester)	648,540,871
Carroll County	226,907,643	500,678 (51.4% of AGI erroneously assigned to City of Galax)	227,408,321
Grayson County	128,914,779	473,404 (48.6% of AGI erroneously assigned to City of Galax)	129,388,183
Henrico County	3,847,273,704	29,312,872 (64.6% of AGI erroneously assigned to City of Richmond)	3,876,586,576
Chesterfield County	3,925,202,489	16,063,091 (35.4% of AGI erroneously assigned to City of Richmond)	3,941,265,580

Sources: Commonwealth of Virginia, Department of Education, Richmond, Virginia, Superintendent's Memo Number 114, August 18, 1995.

An Atlas of Virginia, Virginia Geographic Alliance, 1989.

TABLE 7

ORIGINAL 1996-1998 LOCAL COMPOSITE INDEX, CORRECTED 1996-1998 LOCAL COMPOSITE INDEX, ORIGINAL 1996-1997 STATE AID, CORRECTED 1996-1997 STATE AID, 1996-1997 STATE AID VARIANCE FOR LOCALITIES CONTIGUOUS TO FIVE CASE-STUDY SCHOOL DIVISIONS

School Division	Original 1996-1998 Local Composite Index	Corrected 1996-1998 Local Composite Index	Original 1996-1997 State Aid	Corrected 1996-1997 State Aid	1996-1997 State Aid Variance
Henry County	0.3031	0.3039	27,997,634	27,972,727	(24,907)
Frederick County	0.3924	0.3928	24,788,873	24,775,985	(12,888)
Carroll County	0.2727	0.2730	14,834,598	14,829,638	(4,960)
Grayson County	0.2475	0.2480	8,920,877	83,916,151	(4,726)
Henrico County	0.5249	0.5265	83,943,295	83,739,582	(206,713)
Chesterfield County	0.3976	0.3983	125,108,201	124,997,039	(111,162)
Total					365,356

Source: Commonwealth of Virginia, Department of Education, Division of Finance and Administrative Support.

Chapter 4

PRESENTATION OF FINDINGS OF ESTIMATED EFFECTS ON OTHER VIRGINIA SCHOOL DIVISIONS

The methodology employed to correct aggregate adjusted gross income data for the five case-study school divisions was carried forth and applied to other school divisions which have names in common with their respective post offices. Such methodology resulted in a corrected proxy for the aggregate adjusted gross income measure of local fiscal capacity and subsequently corrected local composite indices and state aid allocations. Estimates of adjusted gross income erroneously assigned to these school divisions were extrapolated by assigning each to one of the five case-study school divisions according to relative amounts of adjusted gross income attributed to those tax returns filed directly with the Department of Taxation and assigned according to nine-digit zip code. The percent that erroneously assigned adjusted gross income is of total adjusted gross income due to direct filed tax returns for the case-study school divisions is used to provide estimates of erroneously assigned adjusted gross income for each of the remaining school divisions that possessed a name in common with that of a post office.

The extrapolated estimates of adjusted gross income for these school divisions were subsequently reassigned to respective contiguous school divisions according to the percents their borders were contiguous to other school divisions. Short of precise adjusted gross income data, this method provides a pragmatic estimate which illustrates the potential consequence of continuing to rely on the current erroneous method of assigning aggregate adjusted gross

income to the several Virginia school divisions. Table 8 provides the total amount of adjusted gross income attributed to tax returns filed directly with the Department of Taxation, the amounts of erroneously assigned adjusted gross income, and the percent erroneously assigned AGI is of total AGI attributed to direct filed tax returns for four of the five case-study school divisions.

To provide estimates of erroneously assigned adjusted gross income included in the portion of adjusted gross income resulting from direct filed tax returns for school divisions having names in common with post office names, each of these school divisions was assigned to a case-study school division that was most similar to itself. Table 9 provides a detailed listing headed by the case-study school division listed along with its series assigned school divisions.

Provided in Table 10 is actual adjusted gross income data and estimated erroneously assigned adjusted gross income data for school divisions enumerated in Table 9.

Estimates of erroneously assigned adjusted gross income provided in Table 10 are subsequently reassigned to the school divisions contiguous to those school divisions in Table 10 according to the percent their border is to the contiguous school divisions. Provided in Table 11 are data regarding the amounts of estimated erroneously assigned adjusted gross income from school divisions in Table 10 and the estimated amounts of that adjusted gross income reassigned to the several affected school divisions.

TABLE 8

**1993 ADJUSTED GROSS INCOME ATTRIBUTED TO DIRECT-FILED
TAX RETURNS, 1993 ERRONEOUSLY ASSIGNED ADJUSTED GROSS
INCOME, PERCENT ERRONEOUSLY ASSIGNED AGI IS OF DIRECT-
FILED AGI**

School Division	1993 AGI Attributed to Direct Files	1993 Erroneously Assigned AGI	Percent Erroneously Assigned AGI is of Total Direct-File AGI
Chesapeake City	346,540,698	0	0.0
Galax City	49,818,431	974,082	2.0
Martinsville City	78,908,129	2,814,772	3.6
Richmond City	2,490,418,850	45,375,963	1.8
Winchester City	113,752,355	1,655,707	1.5

TABLE 9

CASE-STUDY SCHOOL DIVISIONS AND SERIES ASSIGNED SCHOOL DIVISIONS

Galax City	Martinsville City	Richmond City	Winchester City
Bedford City	Covington City	Alexandria City	Charlottesville City
Bristol City	Petersburg City		Danville City
Buena Vista City	Staunton City		Fairfax City
Colonial Heights			Falls Church City
Emporia City			Lynchburg City
Franklin City			Manassas City
Fredericksburg City			Portsmouth City
Harrisonburg City			Roanoke City
Hopewell City			Salem City
Lexington City			Suffolk City
Manassas Park City			
Norton City			
Poquoson City			
Radford City			
Waynesboro City			
Williamsburg City			

TABLE 10

**1993 AGGREGATE AGI, 1993 AGI FROM DIRECT-FILED RETURNS,
ESTIMATED PERCENT OF ERRONEOUSLY ASSIGNED 1993 AGI,
ESTIMATED CORRECTED 1993 AGI**

School Division (1)	1993 Aggregate AGI Assigned by Department of Taxation (2)	1993 Actual AGI from Direct-Filed Returns (3)	Estimated Percent of Erroneously Assigned Column 3 AGI (4)	Estimated Erroneously Assigned 1993 AGI (5)	Estimate of 1993 Corrected Aggregate AGI (Col. 2- Col. 5)
Alexandria City	2,924,266,148	2,920,318,924	1.8	52,565,740	2,871,700,408
Bedford City	65,131,174	26,835,975	2.0	536,720	64,594,454
Bristol City	174,827,097	33,875,667	2.0	677,513	174,149,584
Buena Vista City	54,555,878	20,292,185	2.0	405,844	54,150,304
Charlottesville City	521,573,585	237,511,157	1.5	3,562,667	518,010,918
Colonial Heights City	217,210,141	61,427,338	2.0	1,228,547	215,981,594
Covington City	76,608,685	69,994,731	3.6	2,519,810	74,088,875
Danville City	524,917,879	145,321,933	1.5	2,179,829	522,738,050
Emporia City	46,732,565	23,898,778	2.0	477,976	46,254,589
Fairfax City	361,790,179	177,894,482	1.5	2,668,417	359,121,764
Falls Church City	271,564,085	112,799,476	1.5	1,691,992	269,872,093
Franklin City	102,943,545	40,968,400	2.0	819,368	102,124,177
Fredericksburg City	266,687,235	59,375,161	2.0	1,187,503	265,499,732
Harrisonburg City	309,923,290	34,086,917	2.0	681,738	309,241,552
Hopewell City	223,034,349	47,357,141	2.0	947,143	222,087,206
Lexington City	64,909,001	22,119,007	2.0	442,380	64,466,621
Lynchburg City	732,325,788	146,642,412	1.5	2,199,636	730,126,152
Manassas City	529,786,859	527,994,505	1.5	7,919,918	521,866,941
Manassas Park City	82,120,645	54,624,683	2.0	1,092,494	81,028,151
Norton City	42,117,743	6,841,014	2.0	136,820	41,980,923
Petersburg City	307,135,606	94,449,015	3.6	3,400,165	303,735,441
Portsmouth City	871,669,149	180,784,224	1.5	2,711,763	868,957,386
Radford City	125,926,226	27,922,255	2.0	558,445	125,367,781
Roanoke City	997,925,408	984,422,514	1.5	14,766,338	983,159,070
Salem City	307,542,439	135,989,652	1.5	2,039,845	305,502,594
Staunton City	243,182,136	76,914,513	3.6	2,768,922	240,413,214

Table Continues

School Division (1)	1993 Aggregate AGI Assigned by Department of Taxation (2)	1993 Actual AGI from Direct-Filed Returns (3)	Estimated Percent of Erroneously Assigned Column 3 AGI (4)	Estimated Erroneously Assigned 1993 AGI (5)	Estimate of 1993 Corrected Aggregate AGI (Col. 2- Col. 5)
Suffolk City	591,688,141	116,720,277	1.5	1,750,804	589,937,337
Waynesboro City	216,941,848	43,520,357	2.0	870,407	216,071,441
Williamsburg City	119,979,365	33,246,232	2.0	664,925	119,314,440

Sources: Commonwealth of Virginia, Department of Education, Richmond, Virginia, Superintendents Memorandum Number 114, August 18, 1995. Letter from Danny M. Payne, Tax Commissioner, Commonwealth of Virginia to Honorable Virgil H. Goode, Jr. Senate of Virginia, December 4, 1996.

TABLE 11

**ESTIMATED ERRONEOUSLY ASSIGNED 1993 AGI BY SCHOOL
DIVISION, ESTIMATED REASSIGNED 1993 AGI BY SCHOOL DIVISION**

School Division and its estimated erroneously assigned 1993 AGI (1)	School Division Receiving reassigned 1993 AGI by percent (2)	Estimate of 1993 AGI to be reassigned (Column 1 x Column 2) (3)
Alexandria City 52,565,740	Fairfax County 73.9% Arlington County 26.1%	\$38,846,082 13,719,658
Bedford City 536,720	Bedford County 100%	536,720
Bristol City 677,513	Washington County 100%	677,513
Buena Vista City 405,844	Rockbridge County 100%	405,844
Charlottesville City 3,562,667	Albermarle County 100%	3,562,667
Colonial Heights City 1,228,547	Chesterfield 70.6% Prince George County - 29.4%	867,345 361,193
Covington City 2,519,810	Alleghany Highlands County 100%	2,519,810
Danville City 2,179,829	Pittsylvania County 100%	2,179,829
Emporia City 477,976	Greensville County 100%	477,976
Fairfax City 2,668,417	Fairfax County 100%	2,668,417
Falls Church City 1,691,992	Fairfax County 60.0% Arlington County 40.0%	1,015,195 676,797
Franklin City 819,368	Southampton County 63.6% Isle of Wight County 36.4%	521,118 298,250

Table Continues

School Division and its estimated erroneously assigned 1993 AGI (1)	School Division Receiving reassigned 1993 AGI by percent (2)	Estimate of 1993 AGI to be reassigned (Column 1 x Column 2) (3)
Fredericksburg City 1,187,503	Spotsylvania County 62.5% Stafford County 37.5%	742,189 445,314
Hampton City 4,575,044	York County 100%	4,575,044
Harrisonburg City 681,738	Rockingham County 100%	681,738
Hopewell City 947,143	Prince George County 70.6% Chesterfield County 29.4%	668,683 278,460
Lexington City 442,380	Rockbridge County 100%	442,380
Lynchburg City 2,199,636	Bedford County 39.0% Campbell County 36.6% Amherst County 24.4%	857,858 805,067 536,711
Manassas City 7,919,918	Prince William County 100%	7,919,918
Manassas Park City 1,092,494	Prince William County 100%	1,092,494
Newport News City 5,347,117	York County 81.0% James City County 19.0%	4,331,165 1,015,952
Norton City 136,820	Wise County 100%	136,820
Petersburg City 3,400,165	Prince George County 45.5% Dinwiddie County 36.4% Chesterfield County 18.1%	1,547,075 1,237,660 615,430
Poquoson City 880,627	York County 100%	880,627

Table Continues

School Division and its estimated erroneously assigned 1993 AGI (1)	School Division Receiving reassigned 1993 AGI by percent (2)	Estimate of 1993 AGI to be reassigned (Column 1 x Column 2) (3)
Radford City 558,445	Pulaski County 62.5% Montgomery County 37.5%	349,028 209,417
Roanoke City 14,766,338	Roanoke County 100%	14,766,338
Salem City 2,039,845	Roanoke County 100%	2,039,845
Staunton City 2,768,922	Augusta County 100%	2,768,922
Suffolk City 1,750,804	Isle of Wight County 77.1% Southampton County 22.9%	1,349,870 400,934
Waynesboro City 870,407	Augusta County 100%	870,407
Williamsburg City 664,925	York County 56.3% James City County 43.7%	374,353 290,572

Estimates of adjusted gross income provided in Table 11 are reassigned to the specific enumerated school divisions. Provided in Table 12 are corrected estimates of aggregate adjusted gross income which is subsequently utilized to generate corrected estimated local composite indices and ultimately corrected estimates of 1996-1997 state aid guarantees which are equalized for the school divisions.

Data compiled in Table 12 yielding estimated corrected 1993 aggregate adjusted gross income for school divisions assigned additional adjusted gross income were utilized to generate new estimated 1996-1998 local composite indices. Likewise, data provided in Table 10 regarding estimated corrected 1993 aggregate adjusted gross income for these school divisions assumed to have erroneously assigned adjusted gross income were used to generate new estimated local composite indices. Recalculated estimated 1996-1998 local composite indices were used to generate estimated 1996-1997 state aid guarantees for these school divisions. Provided in Table 13 are local composite indices and state aid guarantees for school divisions assumed to have erroneously assigned adjusted gross income or reassigned adjusted gross income.

TABLE 12

**ORIGINAL 1993 AGGREGATE ADJUSTED GROSS INCOME,
ESTIMATED REASSIGNED 1993 ADJUSTED GROSS INCOME,
CORRECTED ESTIMATED AGGREGATE 1993 ADJUSTED GROSS
INCOME**

School Division (1)	Original Aggregate 1993 AGI (2)	Reassigned Estimated 1993 AGI (3)	Estimated Corrected Aggregate 1993 AGI (4)
Albermarle County	1,177,997,787	3,562,667	1,181,560,454
Alleghany Highlands County	142,824,954	2,519,810	145,344,764
Amherst County	300,092,807	536,711	300,629,518
Arlington County	4,044,489,175	14,396,461	4,058,885,636
Augusta County	704,066,971	3,639,329	707,706,300
Bedford County	675,535,962	1,349,578	676,885,540
Campbell County	554,344,195	805,067	555,149,262
Chesterfield County	3,925,202,489	17,824,335	3,943,026,824
Dinwiddie County	234,446,909	1,237,660	235,684,569
Fairfax County	19,708,392,982	42,529,707	19,750,922,689
Greensville County	88,461,109	477,976	88,939,055
Isle of Wight County	343,081,539	1,648,120	344,729,659
James City County	654,730,964	1,306,524	656,037,488
Montgomery County	731,233,430	209,417	731,442,847
Pittsylvania County	577,497,496	2,179,829	579,667,325
Prince George County	301,580,486	3,562,667	305,143,153
Prince William County	3,534,790,184	9,013,412	3,543,803,596
Pulaski County	345,072,998	349,028	345,422,026
Roanoke County	1,313,610,745	16,806,183	1,330,416,928
Rockbridge County	189,804,404	848,224	190,652,628
Rockingham County	726,847,384	681,738	727,529,122
Southampton County	164,710,376	922,052	165,632,420
Spotsylvania County	902,460,030	742,189	903,202,219
Stafford County	1,036,885,445	445,314	1,037,330,759
Washington County	520,513,604	677,513	521,191,117
Wise County	354,983,695	136,820	355,120,515
York County	685,894,942	10,161,189	696,056,131

TABLE 13

**ORIGINAL 1996-1998 LOCAL COMPOSITE INDEX, ESTIMATED
CORRECTED 1996-1998 LOCAL COMPOSITE INDEX, ORIGINAL 1996-
1997 STATE AID, ESTIMATED CORRECTED 1996-1997 STATE AID,
1996-1997 ESTIMATED STATE AID VARIANCE FOR OTHER
AFFECTED SCHOOL DIVISIONS**

School Division (1)	Original 1996-1998 LCI (2)	Estimated Corrected 1996-1998 LCI (3)	Original 1996-1997 State (4)	Estimated Corrected 1996-1997 State Aid (5)	1996-1997 Estimated State Aid Variance (6)
Albermarle County	0.6080	0.6086	22,152,025	22,128,533	(23,492)
Alexandria City	0.8000	0.8000	14,665,211	14,665,211	0
Alleghany Highlands County	0.2854	0.2877	7,515,157	7,495,782	(19,375)
Amherst County	0.3029	0.3030	14,633,706	14,632,037	(1,669)
Arlington County	0.8000	0.8000	24,500,383	24,500,383	0
Augusta County	0.3550	0.3557	30,334,945	30,308,329	(26,616)
Bedford City	0.3664	0.3664	2,797,064	2,797,064	0
Bedford County	0.3769	0.3772	24,242,674	24,233,458	(9,216)
Bristol City	0.3563	0.3558	7,734,270	7,739,031	4,761
Buena Vista City	0.2418	0.2409	3,889,214	3,892,956	3,742
Campbell County	0.2952	0.2953	24,945,643	24,942,851	(2,792)
Charlottesville City	0.5447	0.5431	10,659,597	10,684,264	24,667
Chesterfield County	0.3976	0.3983	125,108,204	124,997,039	(111,165)
Colonial Heights City	0.4730	0.4720	6,557,791	6,567,133	9,342
Covington City	0.3701	0.3649	2,840,584	2,858,992	18,408
Danville City	0.3014	0.3008	24,695,640	24,711,156	15,516
Dinwiddie County	0.2923	0.2929	12,917,127	12,908,192	(8,935)
Emporia City	0.3142	0.3132	3,294,717	3,298,685	3,968
Fairfax City	0.8000	0.8000	3,193,571	3,193,571	0
Fairfax County	0.7235	0.7241	218,063,446	217,773,489	(289,957)
Falls Church City	0.8000	0.8000	1,933,088	1,933,088	0
Franklin City	0.2877	0.2867	6,168,423	6,175,449	7,026
Fredericksburg City	0.6568	0.6557	4,387,547	4,396,144	8,597
Greensville County	0.2157	0.2282	6,251,088	6,173,499	(77,589)

Table Continues

School Division (1)	Original 1996-1998 LCI (2)	Estimated Corrected 1996-1998 LCI (3)	Original 1996-1997 State (4)	Estimated Corrected 1996-1997 State Aid (5)	1996-1997 Estimated State Aid Variance (6)
Hampton City	0.2947	0.2942	68,632,712	68,670,229	37,517
Harrisonburg City	0.5483	0.5479	7,921,295	7,926,307	5,012
Hopewell City	0.2695	0.2689	12,949,772	12,958,178	8,406
Isle of Wight County	0.3758	0.3825	13,662,972	13,550,073	(112,899)
James City County	0.5993	0.5996	13,087,891	13,081,110	(6,781)
Lexington City	0.4204	0.4192	1,711,796	1,714,485	2,689
Lynchburg City	0.3844	0.3839	27,085,655	27,102,133	16,478
Manassas City	0.4968	0.4936	13,941,412	14,008,570	67,157
Manassas Park City	0.3335	0.3317	5,389,615	5,401,343	11,728
Montgomery County	0.3625	0.3625	27,190,517	27,190,517	0
Newport News City	0.2941	0.2937	94,427,436	94,467,715	40,279
Norton City	0.3433	0.3429	2,269,754	2,270,829	1,075
Petersburg City	0.2437	0.2425	21,424,242	21,450,474	26,232
Pittsylvania County	0.2630	0.2635	31,021,829	31,005,216	(16,613)
Poquoson City	0.3343	0.3334	6,412,867	6,419,724	6,857
Portsmouth City	0.2372	0.2369	63,562,247	63,581,933	19,686
Prince George County	0.2612	0.2626	17,296,752	17,270,694	(26,058)
Prince William County	0.4315	0.4319	125,881,163	125,812,293	(68,870)
Pulaski County	0.3012	0.3012	16,012,153	16,012,153	0
Radford City	0.3376	0.3369	4,385,642	4,389,356	3,714
Roanoke City	0.4046	0.4023	37,620,705	37,728,223	107,518
Roanoke County	0.4176	0.4201	36,362,898	36,242,060	(120,838)
Rockbridge County	0.7313	0.3718	8,738,472	8,733,032	(5,440)
Rockingham County	0.3480	0.3481	29,137,203	29,133,758	(3,445)
Salem City	0.4356	0.4344	9,407,436	9,422,933	15,497
Southampton County	0.3108	0.3114	9,232,259	9,226,128	(6,131)
Spotsylvania County	0.3837	0.3838	42,141,024	42,135,538	(5,486)
Stafford County	0.3663	0.3663	45,814,186	45,814,186	0
Staunton City	0.3859	0.3841	8,409,751	8,428,384	18,633
Suffolk City	0.3228	0.3223	33,473,610	33,492,732	19,122
Washington County	0.3097	0.3134	22,575,307	22,483,422	(91,885)
Waynesboro City	0.3979	0.3973	7,553,781	7,559,498	5,717
Williamsburg City	0.8000	0.8000	964,800	964,800	0
Wise County	0.2155	0.2155	26,057,294	26,057,294	0

Table Continues

School Division (1)	Original 1996-1998 LCI (2)	Estimated Corrected 1996-1998 LCI (3)	Original 1996-1997 State (4)	Estimated Corrected 1996-1997 State Aid (5)	1996-1997 Estimated State Aid Variance (6)
York County	0.3852	0.3874	28,544,324	28,464,800	(79,524)
Total					1,531,865

Source: Commonwealth of Virginia, Department of Education, Richmond, Virginia, Superintendents Memorandum Number 114, August 18, 1995.

The state-wide effects of actual erroneous assignments of adjusted gross income resulting from state tax returns filed directly with the Virginia Department of Taxation were given in Table 5 and Table 7 for the five case-study school divisions. Estimated effects for the several other affected Virginia school divisions were presented in Table 13. **One must be cognizant of the fact that the data are estimated based on the methodology prescribed and are in no way intended to be interpreted as actual state funds due the school divisions under consideration.**

Chapter 5

CONCLUSIONS, SUMMARY, AND SUGGESTIONS FOR FURTHER RESEARCH

The Commonwealth of Virginia measures a locality's fiscal capacity or ability to fund public K-12 education by use of the local composite index. The local composite index is utilized as an equalization mechanism to determine both the state and local shares of funding Virginia's minimum foundation program entitled the Standards of Quality. State funding to a locality is a function of the locality's per pupil guarantees, average daily membership as of March 31 of the current year, and the local composite index. An accurate measure of fiscal capacity components defining the local composite index is essential to ensure that each locality receives its equalized fair share of state funding. Short of accurate measures, a false proxy measure for capacity exists. The three fiscal capacity components contained in the local composite index are true valuation of real and public service property, adjusted gross income, and taxable retail sales receipts. Adjusted gross income is used as a proxy for all other local non-defined revenue bases existing within a locality and is assigned a weight of forty percent in the determined calculation of the local composite index.

The purpose of the analysis undertaken was to investigate the accuracy with which adjusted gross income data resulting from Virginia income tax returns filed directly with the Department of Taxation is assigned to localities. Five case-study school divisions were selected that have names in common with those of post offices were selected that provided a representative sample based on size as well as geographic concerns. Adjusted gross income resulting from tax returns

filed directly with the Department of Taxation is assigned to localities according to nine-digit zip codes which are in turn assigned by the United States Postal Service according to post office name. Errors were found to exist within the nine-digit zip code ranges assigned by the United States Postal Service and used by the Department of Taxation for four of the five case-study school divisions. Adjusted gross income not belonging to these localities was erroneously assigned to them and as a result, a false measure of fiscal capacity was utilized and applied to equalize state and local funding shares. Each of the four case-study school divisions consequently, due to inaccuracies, received less state funding of \$383,353 in 1996-1997. Conversely, school divisions contiguous to case-study school divisions received more state aid, again inaccurately, for 1996-1997 as a result of their fiscal capacity being understated due to the false low measure of aggregate adjusted gross income. Estimated state of \$1,531,865 was shifted among other affected school divisions through extrapolations.

The issue of the assignment of all post office box addresses to school divisions having common names with post offices has the potential of significantly affecting accurate assignment of adjusted gross income resulting from tax returns filed directly with the Department of Taxation. The magnitude and effect would depend on the actual number of tax returns with a post office box address filed directly with the Department of Taxation and the location of the actual physical address of these post office box holders.

The current method of calculating aggregate adjusted gross income for localities used by the Department of Taxation needs to be altered to insure that data are accurate so that each school division receives the amount of state

funding for which it is entitled. Accurate data for adjusted gross income provides for a proxy measure of fiscal capacity. Several alternatives to the current methodology are worthy of consideration and would provide viable as well as pragmatic solutions. Requiring all state income tax returns to be filed with the Commissioner of Revenue of one's city or county of residence would provide for accurate data assuming that each local Commissioner of Revenue verified correct residence of taxpayers prior to reporting aggregate data to the Department of Taxation. This method would nullify the need for use of nine-digit zip codes in assignment of adjusted gross income due to the elimination of direct-filed tax returns. A second alternative method is to require all direct-filed tax returns to clearly indicate city or county of residence and subsequently assign these tax returns accordingly. It would be incumbent on each taxpayer to accurately report proper residence for this alternative to provide accurate data. A third alternative is to require each city and county government to provide the Department of Taxation with an exhaustive and comprehensive listing of all nine-digit zip codes physically located within its jurisdiction according to nine-digit zip code listings and physical addresses assigned by the United States Postal Service. This data base could replace nine-digit zip code data bases currently used by the Department of Taxation and purchased from the United States Postal Service. A fourth alternative would require the Department of Taxation to forward names and addresses on direct-filed returns to local Commissioners of Revenue to verify city or county of residence. Local Commissioner of Revenue verification would assure proper aggregation and assignment of adjusted gross

income. Lastly, the Department of Taxation could require direct-file taxpayers with post office box addresses to submit their physical addresses on tax returns.

Short of correcting adjusted gross income data, the Virginia General Assembly and Board of Education could adopt and utilize a fourth measure of fiscal capacity to be used in the local composite index formula. Suffice it to say that such action could potentially eliminate adjusted gross income's present role as being a proxy for fiscal capacity measures excluding true valuation of real property and public service corporations and taxable retail sales receipts. A statistic for tangible personal property could become the fourth fiscal capacity component in Virginia's local composite index formula. This additional fiscal capacity component could reduce the formula weight of forty percent assigned to adjusted gross income and as a consequence would have the effect of minimizing the adverse effects of inaccurate adjusted gross income data.

Suggestions for Further Research

Future research on this topic could take two different avenues of investigation. First, one could address the effects of the implementation of emergency 9-1-1 systems currently underway in many rural counties across the Commonwealth of Virginia. This system eliminates rural route mailing addresses and assigns physical structures with both street names and structure numbers as replacement addresses. Clearly, if new nine-digit zip codes are assigned to the new addresses, these must be accurately assigned to the locality within which they are located. Second, an investigation regarding the percent that adjusted gross income attributed to direct-filed returns is of aggregate adjusted gross

income for school divisions having names in common with post offices could be undertaken to determine the relative potential of errors existing in adjusted gross income assignment. A positive correlation would seem to exist between the amount of adjusted gross income attributed to direct-filed returns and the potential for erroneous assignment of that specific part of aggregate adjusted gross income. Several cities and counties are requiring state tax returns to be filed directly with the Department of Taxation rather than with the local Commissioner of Revenue. As a consequence, the potential for erroneous assignment of adjusted gross income is increased since the direct-filed part of AGI constitutes aggregate AGI for these several jurisdictions. Future researchers may also wish to investigate the correlation between a locality's fiscal capacity and the percent direct-filed adjusted gross income is of aggregate adjusted gross income. A high positive correlation would potentially indicate that wealthier localities would have more potential for direct-filed adjusted gross income assignment errors because of the large percent that direct-filed adjusted gross income is of aggregate adjusted gross income.

Any method used to calculate or measure a locality's fiscal capacity which is subsequently used to determine guaranteed funding to the locality must be accurate to provide a fair and equitable allocation of state resources. It is the duty of the appropriate governing body to ensure that accurate measures exist as a result of its methodology. Each Virginia school division should receive its correct fair share of funding as prescribed through mechanisms adopted by the General Assembly. Distribution of state funding should be both equitable and efficient.

GLOSSARY OF TERMS

Adjusted Gross Income (AGI) - Amount of adjusted gross income as reported on Commonwealth of Virginia Income Tax return.

Average Daily Membership (ADM) - Number of students in average daily membership as of March 31 of a given year as reported by Virginia school divisions.

Equalization - Determination of state and local shares of foundation program cost.

Local Composite Index (LCI) - Formula utilized by the Virginia Department of Education to measure a locality's fiscal capacity and to determine state and local cost shares of the Standards of Quality.

Nine-Digit Zip Code - Zip codes assigned to physical addresses and post office boxes by the United States Postal Service.

Population - Actual number of residents in Virginia's localities or state as a whole.

School Division - Name given to local educational agencies in Virginia.

Standards of Quality - Minimum foundation program for public schools in Virginia as prescribed by the General Assembly.

Taxable Retail Sales - Receipts collected on sales subject to tax within Virginia's localities or state wide during a calendar year.

True Valuation of Real Property - Value of real property resulting from a one hundred percent assessment of fair market value.

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APPENDIX A

NINE-DIGIT ZIP CODES USED BY VIRGINIA DEPARTMENT OF TAXATION TO ASSIGN 1993 DIRECT-FILE ADJUSTED GROSS INCOME TO THE CITY OF CHESAPEAKE

Beginning of Range		End of Range
23320-0900	to	23320-2528
23320-2531	to	23336-0000

APPENDIX B

NINE-DIGIT ZIP CODES USED BY VIRGINIA DEPARTMENT OF TAXATION TO ASSIGN 1993 DIRECT-FILE ADJUSTED GROSS INCOME TO THE CITY OF MARTINSVILLE

Beginning of Range		End of Range
24112-1005	to	24112-1005
24112-1007	to	24112-1008
24112-1017	to	24112-1018
24112-1049	to	24112-1098
24112-1201	to	24112-1340
24112-1403	to	24112-1415
24112-1417	to	24112-1418
24112-1500	to	24112-1706
24112-1709	to	24112-1904
24112-1906	to	24112-2302
24112-2305	to	24112-2307
24112-2309	to	24112-2318
24112-2323	to	24112-2940
24112-2943	to	24112-3103
24112-3106	to	24112-3207
24112-3210	to	24112-3248
24112-3250	to	24112-3901
24112-3903	to	24112-3903
24112-3905	to	24112-4602
24112-4607	to	24112-4616
24112-4698	to	24112-4800
24112-4803	to	24112-4823
24112-4826	to	24112-4827
24112-4830	to	24112-5000
24112-5006	to	24112-5007
24112-5100	to	24112-5226
24112-5229	to	24112-5900
24112-6040	to	24112-6041
24112-6048	to	24112-6049
24112-6052	to	24112-6099
24112-6200	to	24112-6499
24112-6501	to	24112-6699
24112-8400	to	24112-8102
24112-8404	to	24112-8404
24112-8406	to	24112-8499
24112-8503	to	24112-8504
24112-8600	to	24112-8601
24112-8606	to	24112-8607
24112-8611	to	24112-8612

Table Continues

24112-8633	to	24112-8633
24112-8651	to	24112-8652
24112-8802	to	24112-8802
24112-8805	to	24112-8805
24112-8811	to	24112-8811
24112-8821	to	24112-8821
24112-8872	to	24112-8874
24112-8881	to	24112-8881
24112-8900	to	24112-8900
24112-8635	to	24112-8936
24112-8942	to	24112-9000
24112-9179	to	24112-9180
24112-9544	to	24112-9599
24112-9746	to	24112-9747
24112-9756	to	24112-9756
24112-9801	to	24112-9801
24112-9803	to	24112-9804
24112-9996	to	24112-0700

APPENDIX C

NINE-DIGIT ZIP CODES USED BY VIRGINIA DEPARTMENT OF TAXATION TO ASSIGN 1993 DIRECT-FILE ADJUSTED GROSS INCOME TO THE CITY OF RICHMOND

Beginning of Range		End of Range
23173-0001	to	23175-0000
23201-0001	to	23222-0000
23222-1001	to	23222-1021
23222-1025	to	23222-1048
23222-1100	to	23222-1100
23222-1105	to	23222-1140
23222-1142	to	23222-1142
23222-1163	to	23222-1164
23222-1166	to	23222-1199
23222-1731	to	23222-1732
23222-1753	to	23222-1753
23222-1764	to	23222-1764
23222-1800	to	23222-1899
23222-1901	to	23222-1918
23222-1938	to	23222-1941
23222-1953	to	23222-1954
23222-2000	to	23222-2000
23222-2002	to	23222-2002
23222-2005	to	23222-2009
23222-2019	to	23222-2020
23222-2025	to	23222-2028
23222-2031	to	23222-2034
23222-2044	to	23222-2045
23222-2047	to	23222-2047
23222-2101	to	23222-2104
23222-2129	to	23222-2144
23222-2218	to	23222-2218
23222-2223	to	23222-2226
23222-2243	to	23222-2244
23222-2424	to	23222-2424
23222-2446	to	23222-2447
23222-2501	to	23222-2744
23222-2749	to	23222-2904
23222-2906	to	23222-3046
23222-3048	to	23222-3400
23222-3429	to	23222-3429
23222-3440	to	23222-3445
23222-3458	to	23222-3458
23222-3500	to	23222-4099

Table Continues

Beginning of Range		End of Range
23222-4125	to	23222-4138
23222-4142	to	23222-4142
23222-4145	to	23222-4145
23222-4200	to	23223-1099
23223-1201	to	23223-1204
23223-1243	to	23223-1243
23223-1301	to	23223-1306
23223-1333	to	23223-1334
23223-2300	to	23223-2303
23223-2306	to	23223-2324
23223-2331	to	23223-2399
23223-2500	to	23223-2502
23223-2536	to	23223-2560
23223-2564	to	23223-2599
23223-3407	to	23223-3408
23223-3548	to	23223-3549
23223-3601	to	23223-3844
23223-3850	to	23223-3863
23223-3865	to	23223-3904
23223-3917	to	23223-3996
23223-4001	to	23223-4099
23223-4101	to	23223-4125
23223-4127	to	23223-4167
23223-4201	to	23223-4600
23223-4611	to	23223-4613
23223-4648	to	23223-4704
23223-5001	to	23223-5399
23223-5401	to	23223-5410
23223-5415	to	23223-5494
23223-6162	to	23223-6163
23223-6301	to	23223-9099
23223-9106	to	23223-9109
23223-9998	to	23224-1046
23224-1048	to	23224-1048
23224-1100	to	23224-2499
23224-2600	to	23224-1616
23224-2619	to	23224-4302
23224-4500	to	23224-5599
23224-5801	to	23225-2100
23225-2111	to	23225-2111
23225-2122	to	23225-2125
23225-2201	to	23225-3999
23225-4001	to	23225-4002
23225-4009	to	23225-4020
23225-4027	to	23225-4031
23225-4033	to	23225-4034
23225-4036	to	23225-4043
23225-4045	to	23225-4045

Table Continues

Beginning of Range		End of Range
23225-4048	to	23225-4899
23225-5201	to	23225-5399
23225-5600	to	23225-6399
23225-6711	to	23225-6711
23225-6800	to	23225-6899
23225-7101	to	23225-7399
23225-7501	to	23226-1100
23226-1201	to	23226-1399
23226-1402	to	23226-1403
23226-1456	to	23226-1500
23226-1506	to	23226-1799
23226-1901	to	23226-1903
23226-1916	to	23226-1920
23226-1933	to	23226-1933
23226-2000	to	23226-2158
23226-2163	to	23226-2399
23226-2501	to	23226-2502
23226-2529	to	23226-2529
23226-2531	to	23226-2533
23226-2535	to	23226-2543
23226-2551	to	23226-2551
23226-2600	to	23226-2610
23226-2613	to	23226-2653
23226-2655	to	23226-2699
23226-2701	to	23226-2735
23226-2738	to	23226-2799
23226-3000	to	23226-3022
23226-3029	to	23226-3030
23226-3033	to	23226-3035
23226-3100	to	23226-3300
23226-3303	to	23226-3304
23226-3307	to	23226-3404
23226-3411	to	23226-3412
23226-3417	to	23226-3419
23226-3432	to	23226-3438
23226-3601	to	23226-3609
23226-3615	to	23226-3615
23226-3619	to	23226-3620
23226-3626	to	23226-3626
23226-3629	to	23226-3629
23226-3634	to	23226-3636
23226-3638	to	23226-3638
23226-3642	to	23226-3699
23226-6001	to	23227-0004
23227-2420	to	23227-2500
23227-3301	to	23227-3301
23227-3305	to	23227-3322
23227-3325	to	23227-3499

Table Continues

Beginning of Range		End of Range
23227-3701	to	23227-3899
23227-3902	to	23227-3904
23227-3911	to	23227-3917
23227-3921	to	23227-3934
23227-3956	to	23227-3956
23227-3958	to	23227-3959
23227-3962	to	23227-3963
23227-3968	to	23227-3999
23227-4008	to	23227-4064
23227-4066	to	23227-4072
23227-4074	to	23227-4899
23227-5000	to	23227-5300
23228-5919	to	23228-5919
23228-6023	to	23228-6025
23228-6034	to	23228-6034
23228-6050	to	23228-6050
23230-1629	to	23230-1630
23230-2522	to	23230-2522
23230-3102	to	23230-3103
23230-3106	to	23230-3107
23230-3111	to	23230-3112
23230-3114	to	23230-3115
23230-3117	to	23230-3118
23230-3120	to	23230-3120
23230-3127	to	23230-3208
23230-3237	to	23230-3238
23230-3248	to	23230-3288
23230-3301	to	23230-3306
23230-3346	to	23230-3346
23230-3352	to	23230-3553
23230-3500	to	23230-3506
23230-3513	to	23230-3518
23230-3530	to	23230-3530
23230-3532	to	23230-3532
23230-3537	to	23230-3538
23230-3541	to	23230-3599
23230-3601	to	23230-3612
23230-3615	to	23230-3616
23230-3623	to	23230-3628
23230-3630	to	23230-3632
23230-3700	to	23230-3953
23230-3957	to	23230-3960
23230-3962	to	23230-4006
23230-4100	to	23230-4110
23230-4113	to	23230-4117
23230-4119	to	23230-8000
23231-0001	to	23231-1006
23231-1009	to	23231-1708

Table Continues

Beginning of Range		End of Range
23231-1711	to	23231-1712
23231-1715	to	23231-1716
23231-1719	to	23231-1720
23231-2043	to	23231-2046
23231-3001	to	23231-3002
23231-3005	to	23231-3006
23231-3105	to	23231-3122
23231-3127	to	23231-3406
23231-3409	to	23231-3412
23231-3415	to	23231-3424
23231-3427	to	23231-3432
23231-3435	to	23231-3799
23231-8703	to	23231-8703
23231-8745	to	23231-8746
23231-8757	to	23231-8769
23231-9998	to	23233-0999
23234-1001	to	23234-1626
23234-1629	to	23234-2099
23234-2101	to	23234-2107
23234-2109	to	23234-2127
23234-2129	to	23234-2135
23234-2138	to	23234-2162
23234-2200	to	23234-2240
23234-2259	to	23234-2275
23234-2278	to	23234-2526
23234-2534	to	23234-2799
23234-2890	to	23234-2890
23234-2901	to	23234-2920
23234-2925	to	23234-2963
23234-2965	to	23234-2999
23234-3001	to	23234-3137
23234-3140	to	23234-3157
23234-3159	to	23234-3200
23234-3300	to	23234-3330
23234-3369	to	23234-3370
23234-3374	to	23234-3381
23234-3500	to	23234-3500
23234-3509	to	23234-3512
23234-3534	to	23234-3537
23234-3563	to	23234-3568
23234-3571	to	23234-3599
23234-3616	to	23234-3616
23234-3628	to	23234-3650
23234-6401	to	23234-6523
23234-6528	to	23234-6599
23235-1002	to	23235-1466
23235-1601	to	23235-1928
23235-1930	to	23235-1930

Table Continues

Beginning of Range		End of Range
23235-1932	to	23235-1936
23235-2001	to	23235-2068
23235-2101	to	23235-2133
23235-2135	to	23235-2135
23235-2137	to	23235-2219
23235-2221	to	23235-2221
23235-2223	to	23235-2228
23235-2230	to	23235-2230
23235-2232	to	23235-2232
23235-2234	to	23235-2234
23235-2236	to	23235-2236
23235-2238	to	23235-2299
23235-2301	to	23235-2304
23235-2306	to	23235-2306
23235-2308	to	23235-2308
23235-2310	to	23235-2328
23235-2330	to	23235-2344
23235-2346	to	23235-2350
23235-2352	to	23235-2399
23235-2501	to	23235-2599
23235-2602	to	23235-2602
23235-3158	to	23235-3161
23235-3201	to	23235-3211
23235-3215	to	23235-3220
23235-3251	to	23235-3252
23235-3257	to	23235-3263
23235-4303	to	23235-4306
23235-4313	to	23235-4313
23235-6801	to	23235-6864
23235-6866	to	23235-6866
23235-6868	to	23235-6873
23235-6876	to	23235-6876
23240-0001	to	23242-0000
23249-0001	to	23250-0000
23260-5001	to	23280-0000
23282-0760	to	23286-1917
23286-2680	to	23286-3095
23284-4474	to	23286-4475
23286-5041	to	23286-5063
23286-5337	to	23286-5649
23286-5653	to	23286-6720
23286-8943	to	23288-0000
23290-6543	to	23294-1000
23298-0001	to	23301-0000

APPENDIX D

NINE-DIGIT ZIP CODES USED BY VIRGINIA DEPARTMENT OF TAXATION TO ASSIGN 1993 DIRECT-FILE ADJUSTED GROSS INCOME TO THE CITY OF WINCHESTER

Beginning of Range		End of Range
22601-2600	to	22601-2601
22601-2611	to	22601-2638
22601-2640	to	22601-2708
22601-2711	to	22601-2711
22601-2714	to	22601-2727
22601-2737	to	22601-2855
22601-2897	to	22601-2900
22601-2921	to	22601-2922
22601-3001	to	22601-3812
22601-3714	to	22601-4008
22601-4010	to	22601-4199
22601-4201	to	22601-4202
22601-4209	to	22601-4260
22601-4265	to	22601-4268
22601-4279	to	22601-4299
22601-4400	to	22601-4645
22601-4647	to	22601-4892
22601-4897	to	22601-4930
22601-4933	to	22601-4950
22601-4953	to	22601-4992
22601-4995	to	22601-4995
22601-4997	to	22601-4997
22601-4999	to	22601-5399
22601-5501	to	22601-5501
22601-5503	to	22601-5574
22601-5576	to	22601-5580
22601-5583	to	22601-5699
22601-5707	to	22601-5707
22601-5715	to	22601-5716
22601-5763	to	22601-5866
22601-5869	to	22601-5936
22601-5941	to	22601-5947
22601-5955	to	22601-6200
22601-6627	to	22601-6227
22601-6229	to	22601-6229
22601-6231	to	22601-6231
22601-6300	to	22602-1099
22602-2427	to	22602-2427
22603-5734	to	22603-5734
22603-5741	to	22603-5741
22603-5758	to	22603-5758
22604-0001	to	22610-0000

APPENDIX E

LETTERS OF SUPPORT

COMMONWEALTH OF VIRGINIA

VIRGIL H. GOODE, JR.
10TH SENATORIAL DISTRICT
FRANKLIN, FLOYD, HENRY AND PATRICK
COUNTIES, CITY OF MARTINSVILLE AND
PART OF CARROLL COUNTY
124 ORCHARD AVENUE
ROCKY MOUNT, VIRGINIA 24151



COMMITTEE ASSIGNMENTS
COURTES OF JUSTICE
FINANCE
LOCAL GOVERNMENT
TRANSPORTATION
RULES

SENATE

July 12, 1996

Dr. Richard G. Salmon
Professor, Educational Administration
Virginia Tech
214 East Eggleston Hall
Blacksburg, VA 24060-0302

Dear Dr. Salmon:

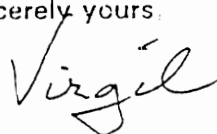
It is my understanding that Ron Epperly of the Martinsville City School system proposes to do a study of five city school divisions in Virginia to determine the accuracy of Adjusted Gross Income as it relates to the composite index formula used in the distribution of state money to the various Virginia school divisions. I fully support this endeavor and hope that it will be supported by Virginia Tech also. Ron has worked diligently in getting a correct figure for the Martinsville City school system. As a result of his efforts, the composite index was changed for the City of Martinsville because of errors in the calculation of Adjusted Gross Income for the city, and Martinsville received an increase in state funds.

I think a study of five other city school jurisdictions would be significant and would be helpful to the Department of Education and the Department of Taxation. I also think that such a study could be important to the money committees and to the full General Assembly. I was highly impressed with Ron's dedication and effort with regard to the Martinsville City school system. Accuracy in the calculation of the Adjusted Gross Income is very important for each school division to get its correct share of state funds.

Dr. Richard G. Salmon
July 12, 996
Page 2

If you have any questions, please feel free to contact me.

Sincerely yours,

A handwritten signature in cursive script that reads "Virgil".

Virgil H. Goode, Jr.

VHGjr:jme

VIRGIL GOODE, JR., MEMBER
UNITED STATES HOUSE OF REPRESENTATIVES
1520 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

April 14, 1997

Mr. Ron Epperly
1704 Meadowview Lane
Martinsville, VA 24112

Dear Ron:

Thank you very much for letting me read your "analysis of employing adjusted gross income measures as a proxy for fiscal capacity in the local composite index for selected Virginia School Divisions." I have enjoyed communicating with you over the past several years on this project. In my opinion, you have worked very hard, and I want to wish you every success with your doctoral effort.

You are to be commended for your work and dedication to this project. Your work and efforts have directly helped the City of Martinsville get a fairer share of state revenues for public education.

In your conclusion, I thought you outlined several proposals that can help improve the accuracy of adjusted gross income. At least one or a combination of your suggestions should be undertaken by the state so that each locality gets an accurate reflection of its composite index, resulting in a fair share of state money for public education.

It is my opinion that the local Commissioners of Revenue, the Department of Taxation and persons from appropriate committees in the General Assembly should work together along an avenue that would best insure the composite is accurate for each locality.

I hope that positive action can be taken on at least one or a combination of your suggestions in the near future so that the inaccuracies of the past can be corrected.

In closing, I want to thank you again for sharing your work with me and to commend you for your hard work and dedication to this endeavor.

Mr. Ron Epperly

Page 2

April 14, 1997

With kind regards, I am

Sincerely yours,

Virgil Goode, Jr.

Virgil Goode, Jr.

VGJr/mm

APPENDIX F

NINE-DIGIT ZIP CODES AND CORRESPONDING ADDRESSES FOR GALAX POST OFFICE

ADDRESS		NINE-DIGIT ZIP CODES
Rural Route 001		
3	19	24333-9701
19A		24333-9701
20	36	24333-9702
37	38	24333-9703
39	50	24333-9704
51	55	24333-9705
56	73	24333-9706
74	91	24333-9708
91A	912	24333-8843
92		24333-9709
93	96	24333-9748
97	105	24333-9750
106	113	24333-9700
114	115	24333-9707
116	120	24333-9710
121		24333-9782
122	128	24333-9711
128A		24333-9711
129	131	24333-9713
132	144	24333-9785
145	152	24333-9714
153	158	24333-9715
158A		24333-9716
159	160	24333-9716
161	167	24333-9718
162A1		24333-9718
168	176	24333-9719
177	181	24333-9720
182	189	24333-9721
190	192	24333-9722
192A		24333-9722
192C	192Z	24333-9723
193		24333-9723
195	204	24333-9724
204S		24333-9725

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
205		24333-9725
206	207	24333-9727
215	218	24333-9728
219		24333-9729
219A		24333-9730
220	223	24333-9730
224		24333-9731
225	228	24333-9733
229	232	24333-9736
233		24333-9737
234	242	24333-9738
243	254	24333-9739
255		24333-9740
255A		24333-9741
256	258	24333-9741
258A	258T	24333-9741
258V		24333-9744
259	270	24333-9744
271	288	24333-9745
289	292	24333-9746
293	307	24333-9749
307A		24333-9749
308	310	24333-9751
311	314	24333-9752
315	323	24333-9753
324	340	24333-9754
341	344	24333-9755
344A		24333-9755
345	371	24333-9756
372	374	24333-9757
375		24333-9759
376	388	24333-9760
388A		24333-9760
389	406	24333-9761
406A		24333-9648
407	414	24333-9648
415	420	24333-9600
421	427	24333-9646
427A	427B	24333-9649
427A1		24333-9649
428	460	24333-9650
434A1	434A5	24333-9650
434BA		24333-9650
434BA2		24333-9650

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
439A1		24333-9650
461	501	24333-9653
501A	501P	24333-9786
502		24333-9786
502L	502Z	24333-9651
503	506	24333-9651
506A	506E	24333-9651
507	516	24333-9762
516B		24333-9762
517	557	24333-9763
557D	557N	24333-9732
558	565	24333-9764
613	620	24333-9606
621	635	24333-9602
636	645	24333-9603
329-1		24333-9761
Alternate Code		24333-9801
Rural Route 002		
1	2	24333-9601
10		24333-9604
12	22	24333-9706
15AA		24333-9607
23	27	24333-9708
45	53	24333-9609
54	58	24333-9611
59	71	24333-9613
88	153	24333-9714
154	163	24333-9666
164	168	24333-9617
169	192	24333-9618
193	238	24333-9675
238A	238L	24333-9675
239	247	24333-9620
247A		24333-9620
248	257	24333-9621
258	265	24333-9623
266	292	24333-9625
292A	292B	24333-9625
292C	292L	24333-9676
292P	292X	24333-9677
293	299	24333-9678
299C	299Z	24333-9627
300	314	24333-9627
314A		24333-9627

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
315		24333-9628
316	342	24333-9629
343	344	24333-9630
245	379	24333-9631
379A	379Z	24333-9632
380	382	24333-9632
383	399	24333-9633
400	413	24333-9634
413A	413Z	24333-9635
414	425	24333-9635
426	434	24333-9636
435	439	24333-9637
440	447	24333-9638
448	450	24333-9639
451	454	24333-9641
455	462	24333-9642
463	466	24333-9643
467	468	24333-9644
468A	468C	24333-9644
469		24333-9647
470	472	24333-9645
473	477	24333-9646
478		24333-9672
479	494	24333-9616
495	518	24333-9654
495	518	24333-9654
519	522	24333-9655
523	531	24333-9656
532	533	24333-9667
534		24333-9665
535	547	24333-9657
548	556	24333-9658
557	568	24333-9301
569		24333-9307
570	571	24333-9300
572	602	24333-9302
603	609	24333-9303
610	617	24333-9106
618	624	24333-9183
629	635	24333-9304
636		24333-9310
637	638	24333-9308
639	644	24333-9305
645	649	24333-9659

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
650	657	24333-9660
658	663	24333-9306
670	676	24333-9309
677	692	24333-9661
Alternate Code		24333-9802
Rural Route 003		
1	50	24333-9126
51	75	24333-9128
76	86	24333-9129
87	97	24333-9130
98	110	24333-9131
111	120	24333-9132
121	30	24333-9133
131	150	24333-9134
151	180	24333-9135
181	210	24333-9136
211	220	24333-9137
221	250	24333-9140
251	265	24333-9141
265A	265Z	24333-9141
266	280	24333-9142
281	300	24333-9143
301	315	24333-9144
316	330	24333-9145
331	340	24333-9146
341	350	24333-9147
351	360	24333-9148
361	370	24333-9149
371	380	24333-9149
381	395	24333-9152
396	410	24333-9153
411	420	24333-9154
421	430	24333-9156
431	445	24333-9158
441	450	24333-9159
451	460	24333-9160
461	470	24333-9204
471	480	24333-9205
481	490	24333-9206
491	500	24333-9161
501	515	24333-9120
516	525	24333-9162
526	535	24333-9163
536	550	24333-9165

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
551	600	24333-9166
601	610	24333-9139
611	630	24333-9169
631	650	24333-9170
651	660	24333-9171
661	725	24333-9172
776	785	24333-9177
786	800	24333-9197
801	810	24333-9178
811	820	24333-9179
821	835	24333-9180
836	845	24333-9181
845	855	24333-9182
856	865	24333-9183
866	890	24333-9121
891	910	24333-9185
911	912	24333-9186
913	930	24333-9188
931	940	24333-9190
941	950	24333-9191
951	965	24333-9209
966	975	24333-9192
976	990	24333-9193
991	1000	24333-9184
1001	1020	24333-9123
1021	1040	24333-9127
1041	1050	24333-9151
1051	1057	24333-9194
1052C		24333-9187
1053	1056	24333-9194
1058	1072	24333-9164
1074	1076	24333-9167
1078	1090	24333-9195
1091	1150	24333-9122
1151	1175	24333-9124
1176	1200	24333-9125
1201	1246	24333-9168
Alternate Code		24333-9803
Rural Route 004		
141A	141Z	24333-9025
142	152	24333-9025
152A	152E	24333-9025
159	174	24333-9028
175	179	24333-9029

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
180	183	24333-9031
184	190	24333-9032
190A	190C	24333-9032
191	206	24333-9034
207	213	24333-9035
215	232	24333-9036
232A		24333-9036
233	239	24333-9037
239A	239Z	24333-8901
240	245	24333-8901
245A	245B	24333-8901
245		24333-8901
246A		24333-8901
247		24333-8901
247A		24333-8901
248	249	24333-8901
250		24333-8901
251		24333-8901
252	253	24333-8901
253A	253Z	24333-8901
254	255	24333-9040
256	271	24333-9041
271A		24333-9041
272	279	24333-9044
279C	279Z	24333-9045
280	285	24333-9045
286	296	24333-9047
297	322	24333-9049
322A	322Z	24333-9050
323	333	24333-9050
333A		24333-9050
334	341	24333-9052
341A	341F	24333-9052
342		24333-9053
343	348	24333-9054
349	351	24333-9055
351A	351B	24333-9055
352	353	24333-9075
353A	353Z	24333-9056
354		24333-9056
355	361	24333-9057
361A		24333-9057
361B	361Z	24333-9060
362	366	24333-9060

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
366A	366G	24333-9060
367		24333-9061
368	371	24333-9062
371A	371B	24333-9062
372	380	24333-9064
381	388	24333-9065
388A	388B	24333-9065
389	399	24333-9066
390AA		24333-9066
399A	399D	24333-9066
399C3		24333-9066
400		24333-9067
401		24333-9070
401A	401E	24333-9070
402	413	24333-9071
413A		24333-9071
414	438	24333-9072
438A		24333-9072
439	457	24333-9073
458	462	24333-9074
245-1A		24333-8901
246-1A		24333-8901
284-1A		24333-9045
366-1A		24333-9060
460-1A		24333-9074
Alternative Code		24333-9804
Rural Route 005		
1	6	24333-8801
6B		24333-8802
7		24333-8802
8	14	24333-8803
15	25	24333-8804
26		24333-8805
27	29	24333-8806
30	33	24333-8807
33A	33C	24333-8807
34	37	24333-8808
38	41	24333-8809
41A	41D	24333-8809
41K	46K	24333-8812
42	46	24333-8812
46A	46K	24333-8812
47	48	24333-8813
49		24333-8814

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
49A	49F	24333-8814
50	59	24333-8815
60	66	24333-8816
66A	66Z	24333-8818
67	76	24333-8818
76A		24333-8818
76AA		24333-8818
76A1		24333-8818
77	79	24333-8894
80		24333-8895
80C	80Z	24333-8896
81		24333-8896
81A	81B	24333-8896
82		24333-8819
83		24333-8820
84	97	24333-8821
98	103	24333-8822
104	106	24333-8823
107	108	24333-8824
109	111	24333-8826
112	115	24333-8889
115A		24333-8889
116	122	24333-8827
122C	122Z	24333-8828
123	126	24333-8828
127	129	24333-8830
130	140	24333-8701
140A		24333-8701
140B	140Z	24333-8831
140F1		24333-8831
141	154	24333-8831
154A		24333-8831
155	161	24333-8832
162	164	24333-8833
165	176	24333-8835
178	180	24333-8837
185	188	24333-8839
189	204	24333-8839
204A		24333-8840
205L1	205L30	24333-8891
206	207	24333-8840
208	221	24333-8841
221A	221R	24333-8841
222		24333-8842

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
232	237	24333-8845
232AA		24333-8845
232BB		24333-8845
232CC		24333-8845
232DD		24333-8845
232EE		24333-8845
232MM		24333-8845
237A	237B	24333-8847
238	249	24333-8848
249AA		24333-8848
249D	249Z	24333-8849
250	256	24333-8849
256A	256B	24333-8849
257	266	24333-8850
267	268	24333-8851
268A	268C	24333-8851
268BB		24333-8851
269	274	24333-8852
273A1		24333-8852
273SS		24333-8852
274A	274B	24333-8852
274C	274Z	24333-8853
275		24333-8853
276	277	24333-8854
277A		24333-8854
277AA		24333-8858
277B	277D	24333-8858
277BB		24333-8858
277DD		24333-8858
277E	277Z	24333-8859
277FF		24333-8859
278	280	24333-8859
280B	280C	24333-8860
280D	280Z	24333-8861
281	287	24333-8861
287A	287Z	24333-8862
288		24333-8862
289	303	24333-8854
303A	303B	24333-8864
304	311	24333-8865
311A		24333-8865
311	314	24333-8866
315		24333-8868
315A	315Z	24333-8869

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
315A1		24333-8868
316	317	24333-8869
317A	317L	24333-8869
318	322	24333-8870
323	327	24333-8871
327A	327B	24333-8871
328	331	24333-8872
323	333	24333-8873
334		24333-8874
335	347	24333-8875
348		24333-8876
349	350	24333-8877
350A		24333-8877
350B	350Z	24333-8878
350F1		24333-8878
351	357	24333-8878
357A	357Z	24333-8810
358		24333-8800
359	369	24333-8879
369A		24333-8879
370	374	24333-8880
370AA		24333-8880
372A1		24333-8880
372D1		24333-8880
374W	374Z	24333-8882
375	379	24333-8882
381	382	24333-8887
382B		24333-8887
383		24333-8885
384	428	24333-8886
232-1A	232-1P	24333-8898
232-1Q	232-1V	24333-8898
Alternate Code		24333-9805
Rural Route 006		
25	38	24333-8602
39	48	24333-8603
48A	48L	24333-8604
49	53	24333-8605
81A	81B	24333-8606
82		24333-8607
84	106	24333-8608
106A	106C	24333-8608
107	113	24333-8609
114	120	24333-8610

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
120A	120B	24333-8610
121	126	24333-8611
126A	126Z	24333-8612
127	129	24333-8612
130	134	24333-8613
134A	134L	24333-8613
135	170	24333-8615
170A		24333-8615
171	182	24333-8616
183	193	24333-8617
194	202	24333-8618
203	206	24333-8619
206A		24333-8619
207	219	24333-8620
221	225	24333-8621
225A	225J	24333-8621
225K		24333-8622
226	232	24333-8622
232D	232Z	24333-8623
233	235	24333-8623
236	254	24333-8624
255	256	24333-8625
258	273	24333-9014
273A		24333-9014
274	290	24333-9001
291	310	24333-9002
311	318	24333-9003
318A	318Z	24333-9004
318A1		24333-9004
319	329	24333-9004
329B	329Z	24333-9005
330	351	24333-9005
352	374	24333-9006
374S		24333-9008
375	378	24333-9008
378B		24333-9008
378AA		24333-9008
379	415	24333-9009
419	425	24333-9010
422AZ		24333-9010
422A1	422A2	24333-9010
426	427	24333-9011
428	431	24333-9012
432	437	24333-9013

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES
437A		24333-9013
437A1		24333-9013
438	453	24333-8626
464	479	24333-8627
478A		24333-9015
480	490	24333-9015
491	525	24333-9016
526	535	24333-9019
536	545	24333-9076
546		24333-9021
547	560	24333-9022
561	580	24333-9023
581	600	24333-9024
598A1		24333-9024
60-1		24333-8606
601	610	24333-8628
611	620	24333-8629
621	630	24333-8634
631	650	24333-8631
Alternate Code		24333-9806
Rural Route 007		
1	25	24333-9765
25	50	24333-9766
51	60	24333-9767
61	75	24333-9768
76	90	24333-9769
91	125	24333-9771
126	135	24333-9788
136	145	24333-9789
146	160	24333-9772
161	190	24333-9773
191	220	24333-9774
221	240	24333-9775
241	255	24333-9778
256	275	24333-9780
276	295	24333-9712
296	326	24333-9717
327	360	24333-9781
361	380	24333-9201
381	400	24333-9101
450	475	24333-9734
476	500	24333-9735
501	520	24333-9742
521	550	24333-9743

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Alternate Code		24333-9807	
Rural Route 008			
1	30	24333-9105	
31	50	24333-9107	
51	70	24333-9108	
71	85	24333-9109	
74AA		24333-9109	
86	95	24333-9110	
96	115	24333-9111	
116	130	24333-9112	
131	150	24333-9113	
151	170	24333-9114	
171	185	24333-9102	
186	230	24333-9116	
231	240	24333-9117	
241	270	24333-9118	
271	300	24333-9119	
301	350	24333-9198	
351	375	24333-8501	
376	400	24333-9199	
401	420	24333-9103	
421	470	24333-9104	
471	525	24333-8601	
526	550	24333-9026	
551	575	24333-9155	
86-1	86-4	24333-9110	
Alternate Code		24333-9808	
Street Name and Range of Structure Numbers		Corresponding Nine-Digit Zip Codes (E-even structure number, O-odd structure number, B-both even and odd structure numbers)	
Academy Drive			
100	199	E24333-3839	O24333-3835
200	299	E24333-3838	O24333-3837
Alderman Street			
100	199	E24333-3602	O24333-3601
200	299	E24333-3629	O24333-3628
300	399	E24333-3627	O24333-3626
Aldred Lane			
1	99	B24333-9017	
100	199	B24333-9018	
Allen Lane			
100	199	E24333-2303	O24333-2302

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Anderson Street			
100	199	E24333-4207	O24333-4206
200	299	E24333-4209	O24333-4208
Armory Place			
1	99	B24333-1925	
100	199	E24333-1900	O24333-1924
Armory Road			
100	110	E24333-1911	
101	103	O24333-1910	
105	111	O24333-1914	
112	119	E24333-1916	O24333-1915
200	299	E24333-1923	O24333-1922
300	398	E24333-1902	
301	319	O24333-1901	
321	327	O24333-1917	
329	399	O24333-1918	
Barger Street			
100	199	E24333-3102	O24333-3101
200	299	E24333-3104	O24333-3103
Bartlett Street			
100	199	E24333-3902	O24333-3901
200	299	E24333-3904	O24333-3903
Bedsaul Road			
100	199	E24333-4319	O24333-4318
Bona Vista Lane			
100	199	E24333-3606	O24333-3605
Boxwood Trailer Park			
1	99	B24333-9189	
Boyer Road			
100	199	E24333-3502	O24333-3501
200	299	E24333-3504	O24333-3503
Branch Street			
100	199	E24333-4402	O24333-4401
Brickyard Road			
100	199	E24333-4009	O24333-4008
200	299	E24333-4045	O24333-4046
Brookwood Drive			
100	199	E24333-2726	O24333-2725
Burwell Street			
100	199	E24333-3337	O24333-3336
200	299	E24333-3304	O24333-3303
Caldwell Street			
100	199	E24333-3106	O24333-3105
200	299	E24333-3108	O24333-3107

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
300	399	E24333-3110	O24333-3109
Calhoun Street			
100	199	E24333-3840	O24333-3839
200	299	E24333-3806	O24333-3805
300	399	E24333-3808	O24333-3807
Calloway Street			
100	150	E24333-3204	
101	199	O24333-3203	
152	195	E24333-3224	
200	299	E24333-3206	O24333-3205
Camp Zion Road			
100	199	E24333-4602	O24333-4601
Cardinal Road			
100	199	E24333-4603	O24333-4610
200	299	E24333-4605	O24333-4604
Carriage Drive			
100	199	E24333-1930	O24333-1931
Carroll Street			
100	199	E24333-3906	O24333-3905
102		24333-3900	
1	5	24333-3900	
200	299	E24333-3908	O24333-3907
Cedar Street			
100	199	E24333-4202	O24333-4201
200	299	E24333-4243	O24333-4242
Center Lane			
100	199	E24333-9033	O24333-9038
Center Street E			
100	199	E24333-2902	O24333-2901
200	299	E24333-2948	O24333-2947
Center Street W			
100	199	E24333-2802	O24333-2801
110		24333-3852	
A	B	24333-2852	
200	298	E24333-2804	
201		24333-2899	
201	299	O24333-2803	
203		24333-2861	
300	399	E24333-2806	O24333-2805
400	499	E24333-2808	O24333-2807
500	599	E24333-2728	O24333-2727
600	699	E24333-2706	O24333-2705
Cherry Street			
200	299	E24333-3708	O24333-3707

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Chestnut Drive			
100	199	E24333-4404	O24333-4403
200	299	E24333-4418	O24333-4405
300	399	E24333-4512	O24333-4501
400	499	E24333-4503	O24333-4502
500	599	E24333-4505	O24333-4504
Circle Drive			
100	199	E24333-4211	O24333-4210
200	299	E24333-4213	O24333-4212
City View Street			
100	199	E24333-2008	O24333-2007
Clarke Avenue			
100	199	E24333-4215	O24333-4214
200		24333-4299	
200	299	E24333-4238	O24333-4244
300	399	E24333-4249	O24333-4248
Cliffview Road			
100	199	E24333-2325	O24333-2326
Clover Street			
100	132	E24333-2202	
101	119	O24333-2201	
121	143	O24333-2230	
134	198	E24333-2244	
145	199	O24333-2229	
200	299	E24333-2204	O24333-2203
300	399	E24333-2206	O24333-2205
Colonial Drive			
100	199	E24333-1928	O24333-1929
Country View Drive			
100	199	E24333-1810	O24333-1809
Cox Street			
100	199	E24333-4116	O24333-4110
Cranberry Road			
100	101	E24333-2502	O24333-2501
102	199	E24333-2516	O24333-2515
200	299	E24333-2508	O24333-2507
Crestview Street			
100	199	E24333-3308	O24333-3307
200	299	E24333-3310	O24333-3309
Daisy Street			
100	199	E24333-3200	O24333-3233
Depot Avenue N			
100	199	E24333-2952	O24333-2951
200	299	E24333-2950	O24333-2949

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Depot Avenue S				
100	199		E24333-3927	O24333-3926
Dobyns Street				
300	399		E24333-2024	O24333-2023
400	499		E24333-2026	O24333-2025
Doctors Park				
100	198		E24333-2276	
101			24333-2250	
101	199		O24333-2277	
103			24333-2248	
104			24333-2251	
105			24333-2249	
106			24333-2247	
Dogwood Street				
100	199		E24333-4247	O24333-4203
200	299		E24333-4246	O24333-4245
Edgewood Drive				
100	199		E24333-2730	O24333-2729
200	299		E24333-2732	O24333-2731
300	307		E24333-2708	O24333-2707
308	399		E24333-2743	O24333-2742
Elm Street				
100	199		E24333-3208	O24333-3207
Ernie Pyle Street				
100	199		E24333-3710	O24333-3709
200	299		E24333-3712	O24333-3711
300	399		E24333-3714	O24333-3713
Essex Street				
100	198		E24333-2710	
101	107		O24333-2709	
109	199		O24333-2744	
Evergreen Street				
200	299		E24333-2862	O24333-2863
Fair Street				
200	299		E24333-4305	O24333-4304
Fairview Trailer Park				
1	99		B24333-9601	
Fairway Drive				
100	199		E24333-2402	O24333-2401
Ford Avenue				
100	199		E24333-1913	O24333-1912
Forest Avenue				
100	199		E24333-3312	O24333-3311
200	299		E24333-3330	O24333-3335

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Forest Acres Trailer Park 1 99		B24333-9100	
Frazier Road			
100	198	E24333-1702	
101	117	O24333-1701	
103		24333-1718	
1	9	24333-1718	
107		24333-1713	
1	4	24333-1713	
119	199	O24333-1710	
Fries Road			
200	299	E24333-2028	O24333-2027
300	399	E24333-2030	O24333-2029
400	499	E24333-2032	O24333-2031
500	508	E24333-2010	
501	511	O24333-2033	
510	598	E24333-2049	
513	519	O24333-2009	
521	599	O24333-2040	
600	606	E24333-2002	
601	699	O24333-2001	
608	614	E24333-2044	
616	618	E24333-2045	
620	698	E24333-2046	
700	710	E24333-1704	
701	799	O24333-1703	
712	798	E24333-1711	
800	899	E24333-1602	O24333-1601
900	999	E24333-1604	O24333-1603
1000	1099	E24333-1610	O24333-1609
Front Street			
100	199	E24333-4217	O24333-4216
200	299	O24333-4218	
300	399	E24333-4221	O24333-4220
G and L Trailer Park 1 99		B24333-9208	
Garrett Street			
100	199	E24333-3227	O24333-3228
Gentry Street			
100	199	E24333-3716	O24333-3715
Gillespie Lane			
100	199	E24333-2307	O24333-2306
200	208	E24333-3113	
201	299	O24333-3112	

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
210		24333-3142	
2	19	24333-3142	
210	298	E24333-3133	
Givens Road			
200	299	E24333-4011	O24333-4010
Givens Street			
100	199	E24333-3002	O24333-3001
200	299	E24333-3004	O24333-3003
300	399	E24333-3006	O24333-3005
400	499	E24333-3008	O24333-3007
500	599	E24333-3010	O24333-3009
600	699	E24333-3012	O24333-3011
700	799	E24333-3014	O24333-3013
Glade Street			
100	199	E24333-2406	O24333-2405
103		24333-2413	
1	6	24333-2413	
113		24333-2423	
1	22	24333-2423	
115		24333-2424	
23	42	24333-2424	
117		24333-2425	
1	10	24333-2425	
Glendale Road			
500	599	E24333-2208	O24333-2707
600	699	E24333-2210	O24333-2209
700	798	E24333-2309	
701	703	O24333-2308	
705	709	O24333-2314	
711	799	O24333-2315	
800	898	E24333-2311	
801	827	O24333-2310	
829	899	O24333-2316	
900	938	E24333-2404	
901	969	O24333-2403	
940	942	E24333-2409	
944	998	E24333-2410	
963		24333-2420	
1	14	24333-2420	
15	22	24333-2421	
971	999	O24333-2411	
1000	1099	E24333-2504	O24333-2503
1012		24333-2518	
1100	1199	E24333-2506	O24333-2505

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
1149		24333-2532	
1	16	24333-2529	
17	28	24333-2530	
29	41	24333-2531	
1151		24333-2500	
1	15	24333-2521	
16	27	24333-2522	
28	43	24333-2523	
Glenridge Road			
1	99	O24333-2417	
2	50	E24333-2415	
52	98	E24333-2418	
100	199	E24333-2415	O24333-2414
Golfview Street			
100	199	E24333-9007	O24333-9020
Grant Street			
100	199	E24333-3034	O24333-3033
200	299	E24333-3016	O24333-3015
300	399	E24333-3115	O24333-3114
400	499	E24333-3117	O24333-3116
Grayson Street E			
100	199	E24333-2904	O24333-2903
115		24333-2939	
200	299	E24333-2906	O24333-2905
Grayson Street W			
100	199	E24333-2810	O24333-2809
200	299	E24333-2812	O24333-2811
206		24333-2896	
300	399	E24333-2814	O24333-2813
400		24333-2854	
1	4	24333-2854	
400	499	E24333-2816	O24333-2815
Greenhaven Drive			
100	199	E24333-2004	O24333-2003
Greentree Lane			
100	199	E24333-3608	O24333-3607
200	299	E24333-3610	O24333-3609
300	399	E24333-3612	O24333-3611
400	499	E24333-3614	O24333-3613
500	599	E24333-3616	O24333-3615
Greenwood Drive			
100	199	B24333-3339	
Hale Lane			
100	099	B24333-4606	

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Hampton Heights				
100	099		E24333-3509	O24333-3510
Hanes Road				
100	099		E24333-2510	O24333-2509
110			24333-2526	
0			24333-2526	
1	30		24333-2526	
112			24333-2527	
112			24333-2533	
31	56		24333-2527	
120			24333-2528	
57	84		24333-2528	
Hanks Street				
100	199		E24333-3214	O24333-3213
E Haven Trailer Park				
1	99		B24333-2519	
Higgins Street				
100	099		E24333-3229	O24333-3230
High Street				
100	099		E24333-4111	O24333-4112
Hillcrest Lane				
100	099		E24333-4400	O24333-4421
200	299		E24333-4422	O24333-4423
Holly Street				
200	299		B24333-4204	
Hospital Drive				
100	099		E24333-2225	O24333-2226
199			24333-2284	
2	12		24333-2284	
199			24333-2298	
199			24333-2297	
199			24333-2292	
199			24333-2289	
199			24333-2288	
199			24333-2286	
199			24333-2294	
199			24333-2290	
199			24333-2287	
199			24333-2283	
200	299		E24333-2227	O24333-2228
300	399		E24333-2245	O24333-2246
333			24333-2252	
Iron Ridge Road				
100	199		E24333-1608	O24333-1607

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Jackson Street			
100	199	E24333-4002	O24333-4001
Jefferson Street N			
100	199	E24333-2843	O24333-2844
200	299	E24333-2845	O24333-2846
300	399	E24333-2847	O24333-2848
400	499	E24333-2849	O24333-2858
Jefferson Street S			
100	199	E24333-3842	O24333-3841
200	299	E24333-3844	O24333-3843
300		24333-3897	
300	399	E24333-3852	O24333-3851
John Street			
100	199	E24333-1714	O24333-1715
Kenbrook Drive			
1	99	O24333-1820	
2	98	E24333-1800	
100	199	E24333-1802	O24333-1801
200	299	E24333-1804	O24333-1803
300	398	E24333-1903	
301	351	O24333-1919	
353	369	O24333-1920	
371	399	O24333-1921	
King Arthur Court			
100	199	B24333-3401	
Kipling Lane			
100	198	E24333-1705	
101	103	O24333-1716	
105	199	O24333-1712	
Lafayette Street N			
100	199	E24333-2850	O24333-3850
200	299	E24333-3853	O24333-3854
300	399	E24333-2820	O24333-2819
Lafayette Street S			
100	199	E24333-3849	O24333-3850
200	299	E24333-3853	O24333-3854
Landreth Street			
100	199	E24333-2102	O24333-2101
200	299	E24333-2104	O24333-2103
Larkspur Lane			
1	10	B24333-2300	
11	99	O24333-2324	
12	98	E24333-2323	
100	199	E24333-2305	O24333-2304

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
Laurel Street			
100	199	E24333-2106	O24333-2105
200	299	E24333-2108	O24333-2107
Lawn Acre Trailer Park			
1	12	B24333-9784	
13	23	B24333-9747	
Lawrence Street			
100	199	E24333-3231	O24333-3232
Leonard Lane			
100	199	E24333-1606	O24333-1605
Locust Street			
100	199	E24333-2110	O24333-2109
200	299	E24333-2112	O24333-2111
Long Street			
100	199	E24333-4239	O24333-4240
200	299	E24333-4223	O24333-4222
223			24333-4298
300	399	E24333-4225	O24333-4224
400	499	E24333-4227	O24333-4226
MacArthur Street			
100	199	E24333-4229	O24333-4228
200	299	E24333-4231	O24333-4230
300	399	E24333-4233	O24333-4232
400	499	E24333-3718	O24333-3717
500	599	E24333-3720	O24333-3719
600	699	E24333-3722	O24333-3721
Madison Street			
1	99	O24333-2932	
2	98	E24333-2931	
100	199	E24333-2929	O24333-2930
200		24333-2942	
1	12	24333-2942	
200	299	E24333-2916	O24333-2915
300	399	E24333-2954	O24333-2953
Main Street N			
100	199	E24333-2908	O24333-2907
105		24333-2960	
105		24333-2900	
105			
1	3	24333-2960	
105			
1	10	24333-2900	
111		24333-2999	
115		24333-2999	

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
200	298	E24333-2910	
201		O24333-2909	
201		24333-9998	
201		24333-9996	
300	399	E24333-2912	O24333-2911
400	498	E24333-2913	
401		24333-2940	
1	9	24333-2940	
401	499	O24333-2958	
403		24333-2941	
500	599	E24333-2914	O24333-2955
Main Street S			
100	199	E24333-3910	O24333-3909
200	299	E24333-3912	O24333-3911
211		24333-3999	
213		24333-3998	
300	399	E24333-3914	O24333-3913
313		24333-3997	
400	499	E24333-3916	O24333-3915
500	599	E24333-3918	O24333-3917
600	602	E24333-4307	
601		O24333-4306	
603	699	O24333-4313	
604	698	E24333-4314	
700	702	E24333-4316	
701	799	O24333-4315	
703		24333-4399	
704	798	E24333-4317	
800	805	E24333-4303	O24333-4302
806	899	E24333-4301	O24333-4321
900	999	E24333-4406	O24333-4419
1000	1012	E24333-4408	
1001	1099	O24333-4407	
1014	1098	E24333-4414	
1100		24333-4499	
1100	1128	E24333-4411	
1101		24333-4498	
1101	1143	O24333-4409	
1118		24333-4496	
1128		24333-4420	
1130		24333-4415	
3	30	24333-4426	
1130	1198	E24333-4415	
1145	1199	O24333-4416	

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
1146		24333-4410	
1	13	24333-4410	
1200	1206	E24333-4507	
1201	111299	O24333-4506	
1208	1298	E24333-4511	
Marion Heights			
1	22	B24333-4508	
23	99	B24333-4500	
Marshall Street			
100	199	E24333-2524	O24333-2525
Martin Lane			
100	199	E24333-3814	O24333-3813
Matthews Street			
1	99	O24333-3000	
2	98	E24333-3029	
100	199	E24333-3216	O24333-3215
200	299	E24333-3218	O24333-3217
300	399	E24333-3226	O24333-3225
400	499	E24333-3212	O24333-3211
500	599	E24333-3210	O24333-3209
300	699	E24333-3202	O24333-3201
Meadow Street			
100	199	E24333-3035	O24333-3036
200	298	E24333-3029	
201		24333-3099	
201	299	O24333-3017	
300	399	E24333-3020	O24333-3019
400	499	E24333-3022	O24333-3021
425		24333-3030	
A		24333-3030	
1	6	24333-3030	
500	599	E24333-3024	O24333-3023
600	699	E24333-3031	O24333-3032
800	899	E24333-4020	O24333-4021
900	999	E24333-4031	O24333-4022
1000	1099	E24333-4013	O24333-4012
1100	1199	E24333-4000	O24333-4023
1200	1299	E24333-4309	O24333-4308
1300	1399	E24333-4311	O24333-4310
1400	1499	E24333-4312	O24333-4320
1500	1599	E24333-4322	O24333-4300
1600	1699	E24333-4324	O24333-4323
1800	1899	E24333-4326	O24333-4325
1900	1999	E24333-4328	O24333-4327

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Messers Street				
100	199	E24333-3223	O24333-4327	
Middleton Street				
100	199	E24333-4103	O24333-4102	
Mills Street				
700	799	E24333-2712	O24333-2711	
Monroe Street N				
100	198	E24333-2822		
101		24333-3853		
101	199	O24333-2821		
200	299	E24333-2824	O24333-2823	
300	399	E24333-2826	O24333-2825	
Monroe Street S				
100	199	E24333-3847	O24333-3848	
200	299	E24333-3812	O24333-3811	
Moore Lane				
100	199	E24333-1707	O24333-1706	
Morris Street				
100	199	E24333-3724	O24333-3723	
Mountain View Avenue				
100	198	E24333-2016		
101	115	O24333-2015		
117	199	O24333-2042		
Mountain View Trailer Park				
1	99	B24333-9039		
Murphy Street				
200	299	E24333-3816	O24333-3815	
300	399	E24333-3818	O24333-3817	
New Hope Trailer Park				
1	99	B24333-9000		
Nottingham Way				
100	199	B24333-3402		
200	299	B24333-3415		
Oak Street				
100	199	E24333-3220	O24333-3219	
200	299	E24333-3334	O24333-4014	
Oak Knoll Trailer Park				
1	99	B24333-8600		
Oaklawn Avenue				
100	199	E24333-3314	O24333-3313	
200	299	E24333-3334	O24333-3333	
Oldtown Road				
100	121	E24333-1812	O24333-1811	
122	130	E24333-1816		

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
123	199	O24333-1815	
132	198	E24333-1817	
200	299	E24333-1806	O24333-1805
Oldtown Street E			
100	199	E24333-3920	O24333-3919
200	299	E24333-3820	O24333-3921
300	399	E24333-3924	O24333-3923
400	406	E24333-4017	
407	499	O24333-4032	
408	498	E24333-4033	
500		E24333-4034	
501	599	O24333-4035	
Oldtown Street W			
100	199	E24333-3846	O24333-3845
200	299	E24333-3820	O24333-3819
300	399	E24333-3822	O24333-3821
400	499	E24333-3824	O24333-3823
500	599	E24333-3826	O24333-3825
501	599	O24333-2713	
Painter Street			
100	199	E24333-3828	O24333-3827
200	299	E24333-3830	O24333-3829
202		24333-3800	
300	399	E24333-3732	O24333-3733
Parkwood Drive			
1	99	O24333-3809	
2	98	E24333-3810	
100	199	E24333-3802	O24333-3801
200	299	E24333-3804	O24333-3803
300	315	E24333-3702	O24333-3701
316	399	E24333-3730	O24333-3729
400	499	E24333-3704	O24333-3703
500	599	E24333-3706	O24333-3705
600	699	E24333-3604	O24333-3603
Partridge Street			
100	199	B24333-2211	
200	206	E24333-2212	
201	299	O24333-2243	
208	298	E24333-2242	
300	399	B24333-2213	
Patton Avenue			
100	199	E24333-2035	O24333-2034
Petty Road			
100	199	E24333-3506	O24333-3505

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
200	299	E24333-3508	O24333-3507
Pine Cone Point			
100	199	E24333-1700	O24333-1717
Pine Knoll Drive			
1	99	O24333-1927	
2	98	E24333-1926	
100	199	E24333-1905	O24333-1904
Pinecrest Apartments			
1	99	B24333-4417	
Piper Gap Trailer Park			
1	99	B24333-9115	
Pipers Gap Road			
100	199	E24333-4413	O24333-4412
Pleasant Acres Trailer Park			
1	99	B24333-8630	
200	299	B24333-8633	
Popler Street			
300	399	E24333-2037	O24333-2036
400	499	E24333-2039	O24333-2038
Popler Grove Road			
100	198	E24333-4608	
101	129	O24333-4607	
131	199	O24333-4609	
200	299	E24333-4600	O24333-4611
Popler Knob Road			
1	99	O24333-4018	
2	98	E24333-4019	
100	199	E24333-4113	O24333-4114
104		E24333-4199	
200	299	E24333-4105	O24333-4104
300	399	E24333-4107	O24333-4106
400	499	E24333-4109	O24333-4108
500	599	E24333-3302	O24333-3301
Prospect Avenue			
100	199	E24333-3316	O24333-3315
200	298	E24333-3318	
201	205	O24333-3317	
207	299	O24333-3331	
Quail Drive			
100	199	E24333-9027	O24333-9030
Railroad Avenue N			
1	99	O24333-2938	
2	98	E24333-2937	
100	199	E24333-2935	O24333-2936

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
200	299	E24333-2933	O24333-2934
300	399	E24333-2918	O24333-2917
Railroad Avenue S			
100	199	E24333-4030	O24333-4029
200	299	E24333-4028	O24333-4027
300	399	E24333-4025	O24333-4024
400	499	E24333-4004	O24333-4003
407		24333-4099	
500	599	E24333-4005	O24333-4026
Rhudy Street			
100	199	E24333-1709	O24333-1708
Riverside Lane			
100	199	E24333-4007	O24333-4006
Robinhood Road			
100	199	E24333-3404	O24333-3403
200	299	E24333-3406	O24333-3405
Robinson Street			
100	199	E24333-3222	O24333-3221
Rock Road			
100	199	E24333-4514	O24333-4509
Roger Road			
100	199	E24333-1907	O24333-1906
Roseland Road			
100	198	E24333-3618	
101	119	O24333-3617	
121	199	O24333-3625	
Scotland Drive			
100	199	E24333-2006	O24333-2005
200	299	E24333-2048	O24333-2047
300	399	E24333-2051	O24333-2052
Sexton Street			
100	199	E24333-2018	O24333-2017
Shady Grove Trailer Park			
1	99	B24333-8892	
Shaw Street			
100	199	E24333-3026	O24333-3025
200	299	E24333-3119	O24333-3118
300	399	E24333-3121	O24333-3120
309		24333-3100	
400	499	E24333-3134	O24333-3135
Sherry Lane			
100	199	B24333-2043	
Sherwood Drive			
100	199	E24333-3408	O24333-3407

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
200	299	E24333-3417	O24333-3418
Sherwood Trailer Road			
1	26	B24333-8904	
27	99	B24333-8905	
Skyview Drive			
100	199	E24333-1814	O24333-1813
Spring Street			
1	99	B24333-4101	
100	199	B24333-4115	
Stanford Street			
100	199	E24333-3728	O24333-3727
Stanley Drive			
100	199	E24333-2215	O24333-2214
200	299	E24333-2217	O24333-2216
Stuart Drive E			
100	199	E24333-2119	O24333-2118
200	299	E24333-2121	O24333-2120
300		E24333-2123	
301	305	O24333-2122	
302	398	E24333-2126	
307	399	O24333-2127	
400	499	E24333-2125	O24333-2124
500	599	E24333-2219	O24333-2218
544		24333-2200	
A	F	24333-2231	
G	M	24333-2232	
600	699	E24333-2317	O24333-2301
700	799	E24333-2313	O24333-2312
800	899	E24333-2321	O24333-2320
900	930	E24333-2408	
901	999	O24333-2407	
932	998	E24333-2412	
949		24333-2422	
963		24333-2426	
1000	1098	E24333-2512	
1001	1041	O24333-2511	
1024		24333-2599	
1043	1099	O24333-2520	
1100	1199	E24333-2514	O24333-2513
Stuart Drive W			
100	199	E24333-2114	O24333-2113
200	299	E24333-2116	O24333-2115
300	399	E24333-2734	O24333-2733
400	411	E24333-2736	O24333-2735

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
412		E24333-2737	
413	499	O24333-2738	
414	498	E24333-2739	
500	599	E24333-2716	O24333-2715
600	699	E24333-2718	O24333-2717
608		24333-2700	
700	799	E24333-2720	O24333-2719
800	899	E24333-2605	O24333-2604
900	998	E24333-2607	
901	915	O24333-2606	
917	925	O24333-2608	
927	999	O24333-2622	
1000	1010	E24333-2610	
1001	1013	O24333-2609	
1012	1098	E24333-2617	
1015	1099	O24333-2616	
1100	1104	E24333-2611	
1101	1129	O24333-2618	
1106	1198	E24333-2621	
1131	1139	O24333-2619	
1141	1199	O24333-2620	
1200	1299	E24333-1808	O24333-1807
Sun Valley Trailer Park			
1	99	B24333-9662	
Sunrise Trailer Park			
1	99	B24333-9203	
Sunset Drive			
100	198	E24333-4235	
101	117	O24333-4234	
119	199	O24333-4241	
Sutherland Road			
100	199	E24333-2234	O24333-2220
102		24333-2253	
102		24333-2235	
1	12	24333-2236	
13	24	24333-2237	
25	36	24333-2238	
37	48	24333-2239	
49	56	24333-2240	
57	68	24333-2241	
200	299	E24333-2233	O24333-2221
Swanson Street			
100	199	E24333-3832	O24333-3831
200	299	E24333-3834	O24333-3833

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Taylorwood Road				
100	102		E24333-3410	
101	199		O24333-3409	
104	198		E24333-3416	
200	299		E24333-3412	O24333-3411
300	399		B24333-3413	
Terrace Lane				
200	299		E24333-2613	O24333-2612
Twin Pine Trailer Park				
1	6		B24333-4700	
7	99		B24333-4701	
V and J Trailer Park				
1	10		B24333-4424	
11	99		B24333-4425	
Valley Street				
100	108		E24333-2223	
101	199		O24333-2222	
110	198		E24333-2224	
119			24333-2278	
E View Street				
1	69		O24333-3144	
2	66		E24333-3143	
68	98		E24333-3145	
71	99		O24333-3146	
100	198		E24333-3111	
101	111		O24333-3130	
113	171		O24333-3131	
173	199		O24333-3132	
N View Street				
100	199		E24333-3726	O24333-3725
Vine Street				
100	199		E24333-4513	O24333-4510
Virginia Street E				
100	198		E24333-2920	
101			24333-2959	
1	8		24333-2959	
101	199		O24333-2919	
200	299		E24333-2922	O24333-2921
Virginia Street W				
100	199		E24333-2828	O24333-2827
200	299		E24333-2830	O24333-2829
Walnut Street				
200	299		B24333-3329	

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Walnut Hill Drive				
100	199		E24333-2053	O24333-2054
Washington Street E				
100	199		E24333-2946	O24333-2945
200	299		E24333-2944	O24333-2943
Washington Street W				
100	199		E24333-2832	O24333-2831
112			24333-2800	
200	299		E24333-2834	O24333-2833
300	399		E24333-2836	O24333-2835
400	499		E24333-1614	O24333-1615
Waterwheel Road				
1	99		O24333-1611	
2	98		E24333-1610	
100	199		E24333-1612	O24333-1613
200	299		E24333-1614	O24333-1615
Watson Terrace				
100	199		E24333-1909	O24333-1908
Watsons Trailer Park				
1	99		B24333-9157	
Waugh Drive				
200	225		E24333-2012	O24333-2011
226	282		E24333-2050	
227	277		O24333-2013	
279	299		O24333-2041	
284	298		E24333-2014	
Waugh Street				
100	199		E24333-2615	O24333-2614
200	299		E24333-2624	O24333-2623
Webster Street E				
100	199		E24333-2924	O24333-2923
200	299		E24333-2926	O24333-2925
300	320		E24333-2928	
301	319		O24333-2927	
321	399		O24333-2956	
322	398		E24333-2957	
400	499		E24333-3028	O24333-3027
500	508		E24333-3129	
501	507		O24333-3128	
509	599		O24333-3122	
510	598		E24333-3123	
600	699		E24333-3125	O24333-3124
Webster Street W				
100	199		E24333-2857	O24333-2856

Table Continues

ADDRESS		NINE-DIGIT ZIP CODES	
200	299	E24333-2840	O24333-2839
300	320	E24333-2842	
301	319	O24333-2841	
312		24333-2855	
1	4	24333-2855	
321	399	O24333-2859	
322	398	E24333-2860	
West Avenue			
100	199	E24333-4237	O24333-4236
Wheat Ridge Lane			
100	199	B24333-3621	
Wild Flower Lane			
100	199	E24333-3600	O24333-3623
Williams Street			
100	199	E24333-3620	O24333-3619
Willow Bend Drive			
100	199	E24333-3400	O24333-3419
200	299	E24333-3420	O24333-3421
Wilson Avenue			
100	199	E24333-3127	O24333-3126
122		24333-3136	
1	12	24333-3136	
124		24333-3137	
1	12	24333-3137	
126		24333-3138	
1	12	24333-3138	
127		24333-3141	
1	12	24333-3141	
129		24333-3140	
1	12	24333-3140	
130		24333-3139	
1	12	24333-3139	
Windsock Ridge Lane			
100	198	E24333-2603	
101	103	O24333-2601	
105	199	O24333-2600	
200	299	E24333-1818	O24333-1819
Windsor Drive			
100	199	B24333-3414	
Woodland Avenue			
100	198	E24333-3320	
101	103	O24333-3319	
105	199	O24333-3332	

Table Continues

ADDRESS			NINE-DIGIT ZIP CODES	
Woodview Drive				
100	199		B24333-2416	
1st Street				
100	199		E24333-2020	O24333-2019
2nd Street				
100	199		E24333-2022	O24333-2021
5th Street				
100	199		E24333-2722	O24333-2721
200	299		E24333-2724	O24333-2723
6th Street				
100	198		E24333-2702	
101	105		O24333-2701	
107	199		O24333-2741	
7th Street				
100	199		E24333-2704	O24333-2703

Source: District of Columbia and Virginia ZIP +State Directory, 1995, Customer Service Support, United States Postal Service, Washington, DC.

VITA

RONALD BOYD EPPERLY

BUSINESS ADDRESS:

Martinsville City Public Schools
P. O. Box 5548
Martinsville, VA 24115

HOME ADDRESS:

1704 Meadowview Lane
Martinsville, VA 24112

EDUCATIONAL BACKGROUND

- | | |
|------|---|
| 1996 | Certificate of Advanced Graduate Studies, Virginia Polytechnic Institute and State University |
| 1979 | Master of Arts, Virginia Commonwealth University
Major: Economics and Finance |
| 1976 | Bachelor of Arts, University of Richmond
Major: Economics and Finance |

PROFESSIONAL EXPERIENCE

- | | |
|------------------|--|
| 1987 to present: | Assistant Superintendent for Business and Finance - Martinsville City Public Schools, Martinsville, Virginia. Duties include those of Business Manager and supervision of Directors of Facilities, Food Service and Transportation and administers personnel for school division. |
| 1985 to 1987: | Business Manager - Martinsville City Public Schools, Martinsville, school division, preparing all drafts of the school budget; implementing and supervising the school budget, administering for personnel in area of responsibility; supervising operation of school plant; supervising operation of school bus division. |

- 1982 to 1985: Mathematics Teacher - Martinsville Junior School, Martinsville, Virginia.
- 1978 to 1982: Coordinator of Federal Programs - Martinsville City Public Schools, Martinsville, Virginia. Duties included: Preparing, implementing and supervising Title I, Title IV-B, Title IV-C, and Title VI Federal Education Programs.
- 1977 to 1978: Police Officer, Martinsville City Police Department, Martinsville, Virginia.
- 1976 to 1977: Full-time Graduate student and graduate assistant at Virginia Commonwealth University and part-time instructor of Economics at the University of Richmond.

HONORS

Omicron Delta Epsilon Honorary Economics Fraternity,
Alpha Kappa Psi Honorary Business Fraternity,
Recipient of Exchange Club Scholarship,
Dean's List

ACTIVITIES AND MEMBERSHIP

Treasurer of Martinsville Touchdown Club, Past President of Martinsville Boosters' Club, Board of Directors of Martinsville Boosters' Club, Board of Directors of Virginia Association of School Business Officials (Certified as a Virginia Registered School Business Administrator), Board of Directors and Assistant Treasurer of Piedmont Credit Union, Western Virginia Football Officials' Association


Ronald Boyd Epperly