

Virginia Retirement System

Finance Division

Analysis of Teacher Employer Change in Net Pension Liability

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net Pension Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Employer Contribution	Calculated 6/30/2020 Net Pension Liability	Actual 6/30/2020 Net Pension Liability	Difference
					Deferred Investment Experience	Deferred Change In Proportion	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Deferred Outflows Expected vs Actual Experience						
	VRS Teacher Plan Total	13,160,568,266	1,384,392,718	1,555,895,887	—	260,257,145	853,008,206	1,106,888,397	993,399,232	260,257,145	—	1,644,053,651	1,327,772,013	14,552,626,158	14,552,626,158	—	
	Employer Allocation																
40100	Accomack County School Board	44,335,323	5,017,924	4,723,441	—	1,660,524	2,801,278	3,635,021	3,262,323	222,410	—	4,863,470	4,360,403	47,790,825	47,790,825	—	
40101	Albemarle County Schools	152,492,821	13,289,484	19,285,101	—	71,750	9,928,588	12,883,627	11,562,670	3,467,696	—	20,429,037	15,454,604	169,385,292	169,385,292	—	
40102	Alleghany County School Board	18,008,921	3,344,558	1,783,305	—	1,578,460	1,130,321	1,466,738	1,316,353	—	—	1,398,631	1,759,430	19,283,685	19,283,685	—	
40103	Amelia County School Board	12,847,347	2,280,043	1,371,437	—	849,827	839,616	1,089,510	977,803	113,402	—	1,383,852	1,306,927	14,324,150	14,324,150	—	
40104	Amherst County School Board	37,408,916	5,211,961	3,704,360	—	1,269,870	2,462,635	3,195,587	2,867,944	467,283	—	4,131,885	3,833,279	42,013,432	42,013,432	—	
40105	Appomattox County School Board	17,782,560	2,133,232	2,071,030	—	581,122	1,138,169	1,476,921	1,325,493	189,538	—	2,071,792	1,771,646	19,417,569	19,417,569	—	
40106	Arlington Public Schools	485,265,685	43,877,769	62,606,606	—	3,711,487	31,286,463	40,598,231	36,435,698	8,544,710	—	65,340,531	48,699,756	533,758,312	533,758,312	—	
40107	Augusta County School Board	92,995,208	11,261,468	9,848,522	—	2,753,101	5,970,291	7,747,223	6,952,901	318,000	—	10,445,610	9,293,210	101,855,286	101,855,286	—	
40108	Bath County School Board	7,158,033	1,158,935	741,745	—	537,552	450,985	585,212	525,210	—	—	698,858	701,992	7,693,974	7,693,974	—	
40109	Bedford County School Board	81,823,201	8,688,548	9,195,247	—	1,457,601	5,241,991	6,802,161	6,104,736	700,019	—	9,365,984	8,159,556	89,430,254	89,430,254	—	
40110	Bland County School Board	5,501,118	1,364,868	598,127	—	594,097	353,828	459,137	412,062	32,774	—	363,281	550,759	6,036,429	6,036,429	—	
40111	Botetourt County Schools	43,836,537	5,137,010	4,357,657	—	1,020,640	2,820,215	3,659,594	3,284,377	13,025	—	4,771,742	4,389,880	48,113,893	48,113,893	—	
40112	Brunswick County Public Schools	14,159,456	2,894,281	1,402,118	—	1,214,311	912,547	1,184,149	1,062,738	—	—	1,217,204	1,420,453	15,568,399	15,568,399	—	
40113	Buchanan County School Board	21,576,752	4,538,328	2,136,604	—	2,310,206	1,349,544	1,751,208	1,571,657	—	—	1,482,786	2,100,667	23,023,710	23,023,710	—	

40114	Buckingham County School Board	16,958,708	2,473,751	1,770,260	—	684,678	1,116,674	1,449,028	1,300,459	242,165	—	1,936,530	1,738,186	19,050,843	19,050,843	—
40115	Campbell County School Board	62,641,672	7,151,755	6,202,994	—	817,208	4,103,823	5,325,240	4,779,244	537,638	—	7,089,070	6,387,909	70,012,685	70,012,685	—
40116	Caroline County School Board	33,504,175	3,419,067	3,554,901	—	1,348,434	2,095,669	2,719,403	2,440,583	109,274	—	3,821,465	3,262,071	35,752,892	35,752,892	—
40117	Carroll County School Board	33,475,221	5,056,226	3,822,010	—	1,716,324	2,154,273	2,795,447	2,508,830	311,356	—	3,651,471	3,353,286	36,752,658	36,752,658	—
40118	Charles City County School Board	6,728,999	1,397,583	743,418	—	911,904	408,078	529,535	475,242	24,178	—	505,045	635,206	6,961,976	6,961,976	—
40119	Charlotte County School Board	17,566,726	2,694,367	1,781,624	—	1,077,570	1,119,659	1,452,902	1,303,936	30,212	—	1,775,320	1,742,833	19,101,777	19,101,777	—
40120	Chesterfield County School Board	490,735,218	45,778,811	57,130,201	—	5,062,354	31,571,625	40,968,264	36,767,792	5,686,806	—	61,594,175	49,143,631	538,623,255	538,623,255	—
40121	Clarke County School Board	19,668,469	2,080,155	1,999,103	—	407,350	1,263,561	1,639,634	1,471,522	36,926	—	2,296,942	1,966,829	21,556,805	21,556,805	—
40122	Craig County School Board	5,587,978	848,014	553,341	—	201,510	365,087	473,748	425,175	35,703	—	546,132	568,288	6,228,524	6,228,524	—
40123	Culpeper County School Board	71,701,408	7,061,331	7,301,868	—	1,423,399	4,569,565	5,929,601	5,321,640	—	—	8,352,144	7,112,873	77,958,419	77,958,419	—
40124	Cumberland County School Board	12,542,022	1,744,592	1,327,641	—	451,050	829,892	1,076,892	966,478	208,964	—	1,519,675	1,291,790	14,158,250	14,158,250	—
40125	Dickenson County School Board	15,158,343	3,123,242	1,545,039	—	1,224,190	1,004,759	1,303,804	1,170,125	287,085	—	1,436,909	1,563,982	17,141,538	17,141,538	—
40126	Dinwiddie County School Board	37,262,833	4,368,065	4,225,337	—	851,203	2,419,643	3,139,800	2,817,876	321,654	—	4,632,293	3,766,358	41,279,980	41,279,980	—
40128	Essex County Public Schools	12,276,178	2,220,314	1,222,084	—	1,268,437	758,154	983,802	882,933	1,910	—	998,035	1,180,123	12,934,374	12,934,374	—
40129	Fairfax County School Board	2,430,714,832	212,126,554	288,176,686	—	—	157,852,241	204,833,684	183,832,106	37,288,238	—	315,958,366	245,708,997	2,693,015,856	2,693,015,856	—
40130	Fauquier County School Board	118,660,948	13,604,450	11,750,216	—	2,324,601	7,677,500	9,962,549	8,941,090	—	—	13,514,805	11,950,613	130,980,912	130,980,912	—
40131	Floyd County School Board	17,398,272	1,886,092	2,176,723	—	693,346	1,088,012	1,411,836	1,267,081	303,114	—	1,947,134	1,693,573	18,561,875	18,561,875	—
40132	Fluvanna County Public Schools	38,932,909	4,537,677	4,037,101	—	1,365,184	2,475,686	3,212,522	2,883,143	62,102	—	4,339,297	3,853,593	42,236,086	42,236,086	—
40133	Franklin County Public Schools	68,112,521	7,255,728	8,127,510	—	3,823,247	4,192,195	5,439,914	4,882,160	917,738	—	7,580,696	6,525,469	71,520,336	71,520,336	—
40134	Frederick County School Board	145,572,994	13,718,581	18,124,865	—	1,773,403	9,351,188	12,134,375	10,890,238	2,008,858	—	19,014,863	14,555,833	159,534,620	159,534,620	—
40135	Giles County Schools	19,855,350	2,343,469	2,089,343	—	458,923	1,295,976	1,681,696	1,509,271	199,704	—	2,381,841	2,017,284	22,109,805	22,109,805	—
40136	Gloucester County School Board	49,132,350	5,485,006	5,857,634	—	738,260	3,199,975	4,152,381	3,726,638	853,548	—	6,019,672	4,981,005	54,592,721	54,592,721	—

40137	Goochland County School Board	24,373,372	2,569,917	2,643,465	—	331,808	1,586,766	2,059,034	1,847,921	235,485	—	3,017,028	2,469,923	27,070,795	27,070,795	—
40138	Grayson County School Board	13,739,633	2,722,105	1,572,488	—	881,948	923,466	1,198,317	1,075,454	534,655	—	1,299,856	1,437,445	15,754,673	15,754,673	—
40139	Greene County Public Schools	27,568,758	3,187,264	2,986,619	—	1,298,410	1,730,838	2,245,987	2,015,706	39,224	—	3,181,843	2,694,181	29,528,734	29,528,734	—
40140	Greensville County School Board	21,030,589	2,359,787	2,521,846	—	730,914	1,326,684	1,721,544	1,545,034	278,058	—	2,343,218	2,065,086	22,633,700	22,633,700	—
40141	Halifax County School Board	43,603,595	7,041,599	4,470,340	—	3,363,029	2,735,172	3,549,238	3,185,335	45,124	—	4,064,145	4,257,499	46,662,996	46,662,996	—
40142	Hanover County School Board	162,644,883	17,367,115	16,308,710	—	3,732,809	10,438,177	13,544,883	12,156,127	91,680	—	19,001,853	16,247,814	178,079,031	178,079,031	—
40143	Henrico County School Board	435,169,982	39,140,854	46,468,075	—	937,612	28,449,102	36,916,388	33,131,354	5,188,855	—	55,942,455	44,283,187	485,351,912	485,351,912	—
40144	Henry County Public Schools	58,971,190	6,675,078	5,895,803	—	1,144,709	3,813,118	4,948,013	4,440,693	34,546	—	6,772,666	5,935,406	65,053,150	65,053,150	—
40145	Highland County Public Schools	2,990,081	449,062	370,831	—	281,120	182,202	236,431	212,190	35,874	—	302,569	283,613	3,108,441	3,108,441	—
40146	Isle of Wight County Schools	48,996,795	4,625,079	5,279,273	—	180,508	3,185,047	4,133,011	3,709,253	435,224	—	6,041,284	4,957,767	54,338,051	54,338,051	—
40148	King George County School Board	36,966,721	3,690,344	5,296,567	—	367,014	2,409,577	3,126,738	2,806,154	1,106,618	—	5,235,533	3,750,691	41,108,259	41,108,259	—
40149	King & Queen County School Board	7,275,162	947,476	777,749	—	215,338	466,426	605,247	543,191	38,674	—	733,165	726,026	7,957,376	7,957,376	—
40150	King William County School Board	19,128,886	2,446,690	1,941,208	—	731,439	1,220,910	1,584,289	1,421,852	—	—	2,041,453	1,900,439	20,829,174	20,829,174	—
40151	Lancaster County Public Schools	11,955,060	1,696,635	1,183,831	—	1,283,957	709,020	920,046	825,713	—	—	979,141	1,103,644	12,096,143	12,096,143	—
40152	Lee County School Board	29,294,108	3,950,522	3,036,419	—	973,028	1,942,555	2,520,717	2,262,268	576,219	—	3,512,597	3,023,734	33,140,695	33,140,695	—
40153	Loudoun County School Board	979,305,522	84,212,295	178,851,150	—	—	67,957,373	88,183,474	79,142,031	108,512,748	—	172,610,427	105,780,809	1,159,377,165	1,159,377,165	—
40154	Louisa County Public Schools	45,921,171	4,379,063	5,326,228	—	299,780	3,006,513	3,901,339	3,501,335	876,356	—	6,025,308	4,679,865	51,292,186	51,292,186	—
40155	Lunenburg County School Board	12,878,932	1,825,851	1,491,637	—	439,308	883,888	1,146,958	1,029,360	720,164	—	1,668,836	1,375,837	15,079,431	15,079,431	—
40156	Madison County School Board	15,829,532	2,140,892	1,647,576	—	971,951	988,126	1,282,220	1,150,754	49,162	—	1,550,947	1,538,092	16,857,762	16,857,762	—
40157	Mathews County School Board	10,448,175	1,367,609	1,034,614	—	309,111	756,277	981,367	880,748	973,418	—	1,528,246	1,177,202	12,902,359	12,902,359	—
40158	Mecklenburg County School Board	36,269,210	4,777,094	4,036,552	—	1,075,486	2,448,474	3,177,212	2,851,453	1,446,434	—	4,622,204	3,811,237	41,771,858	41,771,858	—
40159	Middlesex County School Board	14,018,637	1,330,090	2,754,895	—	288,834	890,199	1,155,149	1,036,711	1,041,532	—	1,924,592	1,385,662	15,187,121	15,187,121	—

40160	Montgomery County School Board	83,491,961	7,695,788	9,587,515	—	339,359	5,638,555	7,316,754	6,566,568	3,682,952	—	11,784,014	8,776,839	96,195,769	96,195,769	—
40162	Nelson County Public Schools	18,648,526	2,263,592	1,898,104	—	1,138,073	1,149,855	1,492,086	1,339,102	36,926	—	1,812,577	1,789,837	19,616,940	19,616,940	—
40163	New Kent County School Board	26,775,176	2,334,420	3,225,287	—	—	1,756,173	2,278,862	2,045,210	640,266	—	3,602,091	2,733,618	29,960,947	29,960,947	—
40165	Northampton County Schools	14,918,820	1,799,254	1,477,313	—	727,433	931,144	1,208,279	1,084,395	—	—	1,460,184	1,449,395	15,885,647	15,885,647	—
40166	Northumberland County School Board	13,005,274	1,680,555	1,664,543	—	586,889	826,735	1,072,796	962,803	260,432	—	1,487,590	1,286,877	14,104,406	14,104,406	—
40167	Nottoway County School Board	17,466,706	2,710,000	1,729,613	—	1,114,969	1,111,726	1,442,608	1,294,697	—	—	1,739,219	1,730,485	18,966,437	18,966,437	—
40168	Orange County Public Schools	42,296,751	5,519,362	4,323,295	—	1,808,424	2,700,113	3,503,745	3,144,506	—	—	4,635,280	4,202,929	46,064,883	46,064,883	—
40169	Page County Public Schools	29,340,171	4,003,626	2,941,745	—	2,134,531	1,807,780	2,345,829	2,105,311	10,760	—	2,733,687	2,813,947	30,841,381	30,841,381	—
40170	Patrick County School Board	20,050,126	3,490,988	1,985,433	—	1,785,848	1,261,173	1,636,534	1,468,741	—	—	1,865,233	1,963,111	21,516,057	21,516,057	—
40171	Pittsylvania County School Board	70,485,372	7,677,209	9,062,807	—	1,826,019	4,509,940	5,852,230	5,252,201	1,395,322	—	8,697,685	7,020,063	76,941,190	76,941,190	—
40172	Powhatan County School Board	38,721,024	4,425,443	4,000,515	—	1,141,082	2,474,663	3,211,194	2,881,951	104,054	—	4,343,217	3,852,000	42,218,623	42,218,623	—
40173	Prince Edward County School Board	18,335,303	3,319,842	1,905,295	—	1,658,200	1,137,827	1,476,478	1,325,095	64,340	—	1,363,126	1,771,114	19,411,748	19,411,748	—
40174	Prince George County School Board	51,493,355	7,150,207	5,333,173	—	1,851,020	3,372,539	4,376,305	3,927,603	499,779	—	5,895,814	5,249,613	57,536,718	57,536,718	—
40176	Prince William County School Board	870,089,914	81,831,542	102,644,404	—	5,431,868	57,667,193	74,830,637	67,158,258	25,288,097	—	120,131,395	89,763,363	983,823,015	983,823,015	—
40177	Pulaski County School Board	33,991,116	5,338,755	3,365,917	—	2,628,701	2,115,887	2,745,637	2,464,127	—	—	2,962,199	3,293,540	36,097,789	36,097,789	—
40178	Rappahannock County School Board	9,104,481	1,216,287	901,557	—	357,847	584,054	757,886	680,180	—	—	957,932	909,125	9,964,183	9,964,183	—
40179	Richmond County School Board	11,050,930	1,184,970	1,417,569	—	203,066	711,664	923,477	828,793	240,749	—	1,352,397	1,107,761	12,141,256	12,141,256	—
40180	Roanoke County School Board	122,684,133	15,275,735	14,018,599	—	3,976,691	7,896,553	10,246,798	9,196,195	1,147,988	—	14,350,604	12,291,584	134,718,026	134,718,026	—
40181	Rockbridge County School Board	27,466,106	2,567,579	3,151,830	—	478,464	1,747,814	2,268,014	2,035,475	332,004	—	3,247,865	2,720,604	29,818,331	29,818,331	—
40182	Rockingham County School Board	106,794,064	11,277,644	11,448,458	—	2,813,526	6,816,816	8,845,699	7,938,750	483,942	—	12,646,903	10,610,891	116,297,311	116,297,311	—
40183	Russell County School Board	29,309,901	3,551,888	2,957,524	—	735,371	1,929,078	2,503,228	2,246,572	377,540	—	3,546,363	3,002,755	32,910,764	32,910,764	—

40184	Scott County School Board	32,450,014	3,660,583	3,394,428	—	548,381	2,106,418	2,733,350	2,453,100	139,832	—	3,827,404	3,278,801	35,936,255	35,936,255	—
40185	Shenandoah County School Board	58,789,575	5,924,970	7,787,237	—	1,261,439	3,753,662	4,870,862	4,371,453	1,365,214	—	7,361,957	5,842,861	64,038,832	64,038,832	—
40186	Smyth County School Board	35,723,046	5,780,553	3,537,419	—	2,126,889	2,273,523	2,950,190	2,647,707	—	—	3,162,359	3,538,909	38,787,115	38,787,115	—
40187	Southampton County School Board	21,447,778	2,281,577	2,217,712	—	605,130	1,355,601	1,759,067	1,578,710	26,296	—	2,322,143	2,110,094	23,127,034	23,127,034	—
40188	Spotsylvania County School Board	208,022,522	22,551,459	22,266,006	—	3,895,839	13,419,355	17,413,347	15,627,958	1,208,982	—	24,584,179	20,888,243	228,939,004	228,939,004	—
40189	Stafford County School Board	250,279,791	25,275,362	28,903,247	—	1,980,528	16,483,275	21,389,179	19,196,149	5,955,393	—	32,139,227	25,657,468	281,210,583	281,210,583	—
40190	Surry County Schools	12,294,603	2,016,717	1,218,175	—	1,490,220	725,654	941,630	845,085	442	—	845,026	1,129,535	12,379,919	12,379,919	—
40191	Sussex County School Board	12,609,141	1,653,179	1,392,550	—	411,860	812,064	1,053,758	945,716	67,898	—	1,404,922	1,264,040	13,854,100	13,854,100	—
40192	Tazewell County Schools	39,300,089	8,128,375	3,891,630	—	4,117,812	2,478,670	3,216,396	2,886,619	—	—	3,101,895	3,858,241	42,287,021	42,287,021	—
40193	Warren County School Board	47,333,300	5,311,028	4,782,234	—	818,007	3,062,130	3,973,508	3,566,105	68,256	—	5,417,626	4,766,434	52,241,018	52,241,018	—
40195	Washington County School Board	56,164,041	7,869,979	5,561,557	—	2,559,275	3,589,288	4,657,565	4,180,025	—	—	5,660,049	5,586,999	61,234,540	61,234,540	—
40196	Westmoreland County School Board	14,888,550	2,339,007	1,996,456	—	760,029	989,746	1,284,323	1,152,641	618,977	—	1,888,757	1,540,612	16,885,412	16,885,412	—
40197	Wise County School Board	44,253,727	7,949,278	5,563,249	—	2,816,337	2,839,237	3,684,278	3,306,529	915,081	—	3,967,837	4,419,491	48,438,416	48,438,416	—
40198	Wythe County School Board	33,255,440	4,514,296	3,293,068	—	1,498,401	2,119,298	2,750,064	2,468,100	—	—	3,377,717	3,298,850	36,156,000	36,156,000	—
40199	York County School Board	112,097,772	11,768,919	13,106,453	—	1,404,850	7,312,242	9,488,579	8,515,716	1,649,197	—	14,434,898	11,382,059	124,749,477	124,749,477	—
40200	Alexandria City School Board	243,795,579	22,292,175	28,067,285	—	1,871,902	15,724,353	20,404,381	18,312,321	1,888,842	—	31,709,501	24,476,149	268,263,110	268,263,110	—
40201	Bristol City School Board	19,613,195	2,816,027	1,942,166	—	692,566	1,291,369	1,675,718	1,503,907	247,817	—	2,110,771	2,010,113	22,031,221	22,031,221	—
40202	Buena Vista City Schools	8,316,163	1,161,533	833,470	—	536,566	520,249	675,091	605,874	2,950	—	814,128	809,808	8,875,646	8,875,646	—
40203	Charlottesville Public Schools	63,312,862	5,610,577	6,706,774	—	252,184	4,092,051	5,309,965	4,765,535	159,140	—	8,074,376	6,369,588	69,811,858	69,811,858	—
40205	Danville City Schools	55,684,997	7,530,943	9,444,091	—	1,587,926	3,600,291	4,671,844	4,192,840	3,044,843	—	6,533,239	5,604,129	61,422,269	61,422,269	—
40206	Fredericksburg City Schools	37,274,678	3,803,883	3,912,306	—	849,748	2,383,647	3,093,089	2,775,955	11,628	—	4,562,653	3,710,327	40,665,858	40,665,858	—
40207	Hampton City Schools	170,943,938	26,110,320	16,927,457	—	7,964,073	11,028,970	14,311,514	12,844,155	—	—	17,036,182	17,167,429	188,158,180	188,158,180	—
40208	Harrisonburg City School Board	64,796,058	5,589,838	9,570,499	—	—	4,255,402	5,521,934	4,955,771	2,696,677	—	9,488,165	6,623,855	72,598,687	72,598,687	—
40209	Hopewell City School Board	41,072,818	4,242,729	5,089,287	—	760,439	2,629,995	3,412,758	3,062,849	700,335	—	4,950,677	4,093,788	44,868,657	44,868,657	—

40210	Lynchburg Public Schools	85,476,574	14,421,821	9,314,875	—	6,309,456	5,447,737	7,069,143	6,344,344	227,876	—	8,952,472	8,479,815	92,940,347	92,940,347	—
40211	Newport News Public Schools	258,963,134	29,700,484	25,649,496	—	11,009,343	16,292,030	21,141,015	18,973,429	—	—	27,480,474	25,359,783	277,947,884	277,947,884	—
40212	Norfolk Public Schools	334,885,136	50,609,364	33,161,480	—	24,361,069	20,909,192	27,132,380	24,350,500	—	—	30,719,445	32,546,746	356,718,338	356,718,338	—
40213	Petersburg City Schools	37,385,227	5,158,187	4,011,786	—	1,178,724	2,450,181	3,179,426	2,853,440	480,230	—	4,199,037	3,813,893	41,800,963	41,800,963	—
40214	Portsmouth School Board	130,340,952	15,716,078	12,906,810	—	3,572,230	8,378,589	10,872,301	9,757,565	—	—	14,154,356	13,041,907	142,941,716	142,941,716	—
40215	Radford City School Board	14,121,290	1,588,984	1,594,483	—	478,294	897,194	1,164,225	1,044,857	118,254	—	1,635,364	1,396,551	15,306,452	15,306,452	—
40216	Richmond Public Schools	268,455,852	28,581,145	32,067,520	—	20,720,380	15,964,304	20,715,748	18,591,765	3,060,868	—	26,553,242	24,849,652	272,356,764	272,356,764	—
40217	Roanoke City School Board	129,942,187	13,084,557	13,377,062	—	3,104,030	8,284,075	10,749,657	9,647,496	87,124	—	15,478,219	12,894,789	141,329,284	141,329,284	—
40219	Staunton City Schools	27,227,900	3,510,077	2,800,691	—	995,860	1,752,249	2,273,770	2,040,641	28,636	—	3,089,291	2,727,511	29,894,004	29,894,004	—
40220	Suffolk City School Board	129,020,948	13,489,873	18,209,630	—	4,938,369	8,085,835	10,492,416	9,416,630	3,647,755	—	15,699,684	12,586,218	137,947,254	137,947,254	—
40222	Winchester Public Schools	46,466,019	6,184,175	4,739,685	—	1,581,535	3,021,952	3,921,374	3,519,315	131,215	—	5,380,562	4,703,900	51,555,588	51,555,588	—
40223	Martinsville City Schools	18,899,892	2,782,029	1,895,831	—	1,697,480	1,134,672	1,472,383	1,321,420	—	—	1,376,364	1,766,202	19,357,903	19,357,903	—
40224	Falls Church Public Schools	43,393,026	4,336,132	6,156,613	—	862,901	2,775,860	3,602,036	3,232,720	1,102,327	—	5,807,125	4,320,836	47,357,156	47,357,156	—
40225	Colonial Heights City Schools	30,697,025	3,517,742	3,039,725	—	904,828	1,953,388	2,534,774	2,274,884	—	—	3,239,628	3,040,598	33,325,514	33,325,514	—
40230	Covington City School Board	8,689,923	1,338,732	1,174,374	—	486,784	556,333	721,913	647,895	166,736	—	1,009,487	865,972	9,491,223	9,491,223	—
40231	Fairfax City School Board	152,663	17,330	15,838	—	4,306	9,809	12,729	11,424	442	—	17,990	15,270	167,355	167,355	—
40232	Franklin City Public Schools	10,511,346	2,801,446	1,040,870	—	2,129,682	614,165	796,960	715,247	—	—	393,605	955,996	10,477,891	10,477,891	—
40233	Chesapeake Public Schools	378,738,781	37,105,413	39,623,350	—	1,916,127	24,868,517	32,270,114	28,961,462	5,347,739	—	46,960,024	38,709,731	424,265,808	424,265,808	—
40234	Virginia Beach City School Board	657,816,528	70,438,742	65,503,748	—	18,267,393	41,893,962	54,362,831	48,789,015	—	—	74,195,158	65,211,132	714,726,039	714,726,039	—
40236	Manassas Park City Schools	34,463,580	4,407,955	4,500,720	—	983,277	2,230,020	2,893,738	2,597,044	396,390	—	4,471,433	3,471,193	38,044,930	38,044,930	—
40306	Town of West Point School Board	8,967,611	850,700	1,320,825	—	200,158	568,274	737,409	661,803	238,642	—	1,212,614	884,562	9,694,960	9,694,960	—
40307	Lexington City School Board	4,853,617	434,810	702,723	—	3,644	320,987	416,522	373,816	240,451	—	683,931	499,640	5,476,153	5,476,153	—
40308	Waynesboro Public Schools	28,380,766	3,810,282	2,894,213	—	1,624,054	1,782,276	2,312,733	2,075,608	28,704	—	2,872,955	2,774,248	30,406,257	30,406,257	—
40309	Town of Colonial Beach Schools	5,631,408	749,212	629,825	—	195,676	366,111	475,076	426,367	46,019	—	679,398	569,881	6,245,987	6,245,987	—
40313	Galax City Schools	11,702,378	1,245,023	1,159,130	—	516,129	729,493	946,611	849,555	—	—	1,242,102	1,135,511	12,445,406	12,445,406	—
40314	Norton City Schools	5,531,387	1,190,473	630,473	—	490,425	362,017	469,763	421,599	67,525	—	541,809	563,507	6,176,134	6,176,134	—

