STATE TEACHERS RETIREMENT SYSTEM

Amortization of Change in Proportionate Share of Net Pension Liability As of and for the Year Ended June 30, 2019

				Difference in		FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
Employe		FY 2018	FY 2019	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
Number	Employer	Allocation %	Allocation %	FY 2018 to FY 2019	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
000100	Barbour County Board of Education	0.020574%	0.031058%	0.010484%	338,454	62,102	276,352	62,102	214,250	62,102	152,148	62,102	90,046	62,102	27,944	27,944	
000100	Berkeley County Board of Education	0.479580%	0.385220%	-0.094360%	(3,046,215)	(558,939)	(2,487,276)	(558,939)	(1,928,337)	(558,939)	(1,369,398)	(558,939)	(810,459)	(558,939)	(251,520)	(251,520)	-
000300	Boone County Board of Education	0.003525%	0.023397%	0.019872%	641,526	117,711	523,815	117,711	406,104	117,711	288,393	117,711	170,682	117,711	52,971	52,971	-
000400	Braxton County Board of Education	0.026681%	0.022864%	-0.003817%	(123,224)	(22,610)	(100,614)	(22,610)	(78,004)	(22,610)	(55,394)	(22,610)	(32,784)	(22,610)	(10,174)	(10,174)	-
000500	Brooke County Board of Education	0.084458%	0.063211%	-0.021247%	(685,915)	(125,856)	(560,059)	(125,856)	(434,203)	(125,856)	(308,347)	(125,856)	(182,491)	(125,856)	(56,635)	(56,635)	-
000600	Cabell County Board of Education	0.253876%	0.254345%	0.000469%	15,141	2,778	12,363	2,778	9,585	2,778	6,807	2,778	4,029	2,778	1,251	1,251	-
000700	Calhoun County Board of Education	0.012846%	0.013056%	0.000210%	6,779	1,244	5,535	1,244	4,291	1,244	3,047	1,244	1,803	1,244	559	559	-
000800	Clay County Board of Education	0.030448%	0.023948%	-0.006500%	(209,839)	(38,503)	(171,336)	(38,503)	(132,833)	(38,503)	(94,330)	(38,503)	(55,827)	(38,503)	(17,324)	(17,324)	-
000900	Doddridge County Board of Education	0.066196%	0.083878%	0.017682%	570,826	104,739	466,087	104,739	361,348	104,739	256,609	104,739	151,870	104,739	47,131	47,131	-
001000	Fayette County Board of Education	0.103858%	0.112818%	0.008960%	289,255	53,074	236,181	53,074	183,107	53,074	130,033	53,074	76,959	53,074	23,885	23,885	-
001100 001200	Gilmer County Board of Education Grant County Board of Education	0.012127% 0.022843%	0.024586% 0.025189%	0.012459% 0.002346%	402,213 75,736	73,801 13,897	328,412 61,839	73,801 13,897	254,611 47,942	73,801 13,897	180,810 34,045	73,801 13,897	107,009 20,148	73,801 13,897	33,208 6,251	33,208 6,251	-
001200	Greenbrier County Board of Education	0.022843%	0.106390%	0.002346%	239,442	43,934	195,508	43,934	151,574	43,934	107,640	43,934	63,706	43,934	19,772	19,772	-
001300	Hampshire County Board of Education	0.023873%	0.019958%	-0.003915%	(126,388)	(23,190)	(103,198)	(23,190)	(80,008)	(23,190)	(56,818)	(23,190)	(33,628)	(23,190)	(10,438)	(10,438)	
001500	Hancock County Board of Education	0.083817%	0.090271%	0.006454%	208,354	38,230	170,124	38,230	131,894	38,230	93,664	38,230	55,434	38,230	17,204	17,204	_
001600	Hardy County Board of Education	0.005944%	0.009516%	0.003572%	115,315	21,159	94,156	21,159	72,997	21,159	51,838	21,159	30,679	21,159	9,520	9,520	_
001700	Harrison County Board of Education	0.325731%	0.276958%	-0.048773%	(1,574,534)	(288,905)	(1,285,629)	(288,905)	(996,724)	(288,905)	(707,819)	(288,905)	(418,914)	(288,905)	(130,009)	(130,009)	_
001800	Jackson County Board of Education	0.087751%	0.089841%	0.002090%	67,471	12,380	55,091	12,380	42,711	12,380	30,331	12,380	17,951	12,380	5,571	5,571	-
001900	Jefferson County Board of Education	0.198463%	0.211668%	0.013205%	426,296	78,219	348,077	78,219	269,858	78,219	191,639	78,219	113,420	78,219	35,201	35,201	-
002000	Kanawha County Board of Education	0.378487%	0.454144%	0.075657%	2,442,428	448,152	1,994,276	448,152	1,546,124	448,152	1,097,972	448,152	649,820	448,152	201,668	201,668	-
002100	Lewis County Board of Education	0.037538%	0.049670%	0.012132%	391,656	71,863	319,793	71,863	247,930	71,863	176,067	71,863	104,204	71,863	32,341	32,341	-
002200	Lincoln County Board of Education	0.048304%	0.041600%	-0.006704%	(216,425)	(39,711)	(176,714)	(39,711)	(137,003)	(39,711)	(97,292)	(39,711)		(39,711)		(17,870)	-
002300	Logan County Board of Education	0.089993%	0.079742%	-0.010251%	(330,932)	(60,721)	(270,211)	(60,721)	(209,490)	(60,721)	(148,769)	(60,721)	(88,048)	(60,721)		(27,327)	-
002400 002500	Marion County Board of Education Marshall County Board of Education	0.179021% 0.216382%	0.298419% 0.224810%	0.119398% 0.008428%	3,854,515 272,080	707,250 49,923	3,147,265 222,157	707,250 49,923	2,440,015 172,234	707,250 49,923	1,732,765 122,311	707,250 49,923	1,025,515 72,388	707,250 49,923	318,265 22,465	318,265 22,465	-
002500	Mason County Board of Education	0.062897%	0.098374%	0.035477%	1,145,301	210,147	935,154	210,147	725,007	210,147	514,860	210,147	304,713	210,147	94,566	94,566	
002700	McDowell County Board of Education	0.069399%	0.071040%	0.001641%	52,976	9,720	43,256	9,720	33,536	9,720	23,816	9,720	14,096	9,720	4,376	4,376	-
002800	Mercer County Board of Education	0.140242%	0.161664%	0.021422%	691,564	126,892	564,672	126,892	437,780	126,892	310,888	126,892	183,996	126,892	57,104	57,104	_
002900	Mineral County Board of Education	0.083571%	0.089547%	0.005976%	192,923	35,399	157,524	35,399	122,125	35,399	86,726	35,399	51,327	35,399	15,928	15,928	_
003000	Mingo County Board of Education	0.053672%	0.055428%	0.001756%	56,689	10,402	46,287	10,402	35,885	10,402	25,483	10,402	15,081	10,402	4,679	4,679	-
003100	Monongalia County Board of Education	0.324977%	0.345859%	0.020882%	674,132	123,694	550,438	123,694	426,744	123,694	303,050	123,694	179,356	123,694	55,662	55,662	-
003200	Monroe County Board of Education	0.026302%	0.025613%	-0.000689%	(22,243)	(4,081)	(18,162)	(4,081)	(14,081)	(4,081)	(10,000)	(4,081)	(5,919)	(4,081)	(1,838)	(1,838)	-
003300	Morgan County Board of Education	0.040582%	0.047625%	0.007043%	227,369	41,719	185,650	41,719	143,931	41,719	102,212	41,719	60,493	41,719	18,774	18,774	-
003400	Nicholas County Board of Education	0.051533%	0.041848%	-0.009685%	(312,660)	(57,369)	(255,291)	(57,369)	(197,922)	(57,369)	(140,553)	(57,369)	(83,184)	(57,369)		(25,815)	-
003500 003600	Ohio County Board of Education	0.150211%	0.125588% 0.004865%	-0.024623%	(794,902)	(145,854)	(649,048)	(145,854)	(503,194)	(145,854)	(357,340)	(145,854)	(211,486)	(145,854)	(65,632)	(65,632)	-
003700	Pendleton County Board of Education Pleasants County Board of Education	0.004236% 0.045002%	0.004865%	0.000629% -0.001395%	20,306 (45,035)	3,726 (8,263)	16,580 (36,772)	3,726 (8,263)	12,854 (28,509)	3,726 (8,263)	9,128 (20,246)	3,726 (8,263)	5,402 (11,983)	3,726 (8,263)	1,676 (3,720)	1,676 (3,720)	-
003700	Pocahontas County Board of Education	0.043002%	0.016356%	0.004700%	151,730	27.840	123,890	27,840	96,050	27.840	68,210	27,840	40.370	27.840	12.530	12,530	
003900	Preston County Board of Education	0.017716%	0.042321%	0.024605%	794,321	145,747	648,574	145,747	502,827	145,747	357,080	145,747	211,333	145,747	65,586	65,586	_
004000	Putnam County Board of Education	0.205580%	0.209478%	0.003898%	125,839	23,090	102,749	23,090	79,659	23,090	56,569	23,090	33,479	23,090	10,389	10,389	_
004100	Raleigh County Board of Education	0.173337%	0.164041%	-0.009296%	(300,102)	(55,065)	(245,037)	(55,065)	(189,972)	(55,065)	(134,907)	(55,065)	(79,842)	(55,065)	(24,777)	(24,777)	-
004200	Randolph County Board of Education	0.043774%	0.042453%	-0.001321%	(42,646)	(7,825)	(34,821)	(7,825)	(26,996)	(7,825)	(19,171)	(7,825)	(11,346)	(7,825)	(3,521)	(3,521)	-
004300	Ritchie County Board of Education	0.038165%	0.040279%	0.002114%	68,246	12,522	55,724	12,522	43,202	12,522	30,680	12,522	18,158	12,522	5,636	5,636	-
004400	Roane County Board of Education	0.014326%	0.013970%	-0.000356%	(11,493)	(2,109)	(9,384)	(2,109)	(7,275)	(2,109)	(5,166)	(2,109)	(3,057)	(2,109)	(948)	(948)	-
004500	Summers County Board of Education	0.003743%	0.016277%	0.012534%	404,634	74,245	330,389	74,245	256,144	74,245	181,899	74,245	107,654	74,245	33,409	33,409	-
004600	Taylor County Board of Education	0.033869%	0.029762%	-0.004107%	(132,586)	(24,328)	(108,258)	(24,328)	(83,930)	(24,328)	(59,602)	(24,328)	(35,274)	(24,328)	(10,946)	(10,946)	-
004700 004800	Tucker County Board of Education Tyler County Board of Education	0.005656% 0.034194%	0.008066% 0.047520%	0.002410% 0.013326%	77,802 430,202	14,276 78,936	63,526 351,266	14,276 78,936	49,250 272,330	14,276 78,936	34,974 193,394	14,276 78,936	20,698 114,458	14,276 78,936	6,422 35,522	6,422 35,522	-
004800	Upshur County Board of Education	0.034194%	0.047320%	0.013326%	592,424	108,702	483,722	108,702	375,020	108,702	266,318	108,702	157,616	108,702	33,322 48,914	48,914	-
005000	Wayne County Board of Education	0.078895%	0.080207%	0.018331%	42,355	7,772	34,583	7,772	26,811	7,772	19,039	7,772	11,267	7,772	3,495	3,495	-
005100	Webster County Board of Education	0.023962%	0.017722%	-0.006240%	(201,445)	(36,962)	(164,483)	(36,962)	(127,521)	(36,962)	(90,559)	(36,962)	(53,597)	(36,962)	(16,635)	(16,635)	-
005200	Wetzel County Board of Education	0.122234%	0.155213%	0.032979%	1,064,658	195,350	869,308	195,350	673,958	195,350	478,608	195,350	283,258	195,350	87,908	87,908	-
005300	Wirt County Board of Education	0.009561%	0.016112%	0.006551%	211,485	38,805	172,680	38,805	133,875	38,805	95,070	38,805	56,265	38,805	17,460	17,460	-
005400	Wood County Board of Education	0.245066%	0.296355%	0.051289%	1,655,758	303,809	1,351,949	303,809	1,048,140	303,809	744,331	303,809	440,522	303,809	136,713	136,713	-
005500	Wyoming County Board of Education	0.050583%	0.070511%	0.019928%	643,334	118,043	525,291	118,043	407,248	118,043	289,205	118,043	171,162	118,043	53,119	53,119	-
0482	Bluefield State College	0.012144%	0.013199%	0.001055%	34,058	6,249	27,809	6,249	21,560	6,249	15,311	6,249	9,062	6,249	2,813	2,813	-
005700	River Valley Child Development Services	0.004764%	0.004017%	-0.000747%	(24,115)	(4,425)	(19,690)	(4,425)	(15,265)	(4,425)	(10,840)	(4,425)	(6,415)	(4,425)		(1,990)	-
0483	Concord University	0.015786%	0.013635%	-0.002151%	(69,441)	(12,741)	(56,700)	(12,741)	(43,959)	(12,741)	(31,218)	(12,741)	(18,477)	(12,741)	(- / /	(5,736)	-
0484	Fairmont State University	0.019626%	0.014369%	-0.005257%	(169,711)	(31,140)	(138,571)	(31,140)	(107,431)	(31,140)	(76,291)	(31,140)	(45,151)	(31,140)	(14,011)	(14,011)	-

STATE TEACHERS RETIREMENT SYSTEM

Amortization of Change in Proportionate Share of Net Pension Liability As of and for the Year Ended June 30, 2019

				Difference in		FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
Employe	r	FY 2018	FY 2019	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred								
Number	Employer	Allocation %	Allocation %	FY 2018 to FY 2019	FY 2018 to FY 2019	Recognized	Inflows/Outflows										
0485	Glenville State College	0.030098%	0.024200%	-0.005898%	(190,405)	(34,937)	(155,468)	(34,937)	(120,531)	(34,937)	(85,594)	(34,937)	(50,657)	(34,937)	(15,720)	(15,720)	
006100	Marshall University Research Corp	0.005483%	0.004125%	-0.001358%	(43,840)	(8,044)	(35,796)	(8,044)	(27,752)	(8,044)	(19,708)	(8,044)	(11,664)	(8,044)	(3,620)	(3,620)	
006200	Marshall University	0.074310%	0.069835%	-0.004475%	(144,466)	(26,508)	(117,958)	(26,508)	(91,450)	(26,508)	(64,942)	(26,508)	(38,434)	(26,508)	(11,926)	(11,926)	
0486	Shepherd University	0.007642%	0.008448%	0.000806%	26,020	4,774	21,246	4,774	16,472	4,774	11,698	4,774	6,924	4,774	2,150	2,150	-
0488	West Liberty University	0.011360%	0.010538%	-0.000822%	(26,537)	(4,869)	(21,668)	(4,869)	(16,799)	(4,869)	(11,930)	(4,869)	(7,061)	(4,869)	(2,192)	(2,192)	
0403	West Virginia School for the Deaf and Blind	0.128544%	0.133087%	0.004543%	146,661	26,910	119,751	26,910	92,841	26,910	65,931	26,910	39,021	26,910	12,111	12,111	-
0490	West Virginia State University	0.023024%	0.015763%	-0.007261%	(234,406)	(43,010)	(191,396)	(43,010)	(148,386)	(43,010)	(105,376)	(43,010)	(62,366)	(43,010)	(19,356)	(19,356)	
007500	West Virginia University	0.199086%	0.162037%	-0.037049%	(1,196,050)	(219,459)	(976,591)	(219,459)	(757,132)	(219,459)	(537,673)	(219,459)	(318,214)	(219,459)	(98,755)	(98,755)	
0487	Southern West Virginia Community & Technical College	0.013950%	0.015165%	0.001215%	39,224	7,197	32,027	7,197	24,830	7,197	17,633	7,197	10,436	7,197	3,239	3,239	-
0489	West Virginia Northern Community College	0.006360%	0.006980%	0.000620%	20,015	3,672	16,343	3,672	12,671	3,672	8,999	3,672	5,327	3,672	1,655	1,655	-
0495	West Virginia Network	0.003059%	0.003275%	0.000216%	6,973	1,279	5,694	1,279	4,415	1,279	3,136	1,279	1,857	1,279	578	578	-
0447	Blue Ridge Community and Technical College	0.002215%	0.002418%	0.000203%	6,553	1,202	5,351	1,202	4,149	1,202	2,947	1,202	1,745	1,202	543	543	-
0446	Pierpont Community & Technical College	0.001662%	0.001863%	0.000201%	6,489	1,191	5,298	1,191	4,107	1,191	2,916	1,191	1,725	1,191	534	534	-
0444	Mountwest Community and Technical College	0.001118%	0.000000%	-0.001118%	(36,092)	(6,622)	(29,470)	(6,622)	(22,848)	(6,622)	(16,226)	(6,622)	(9,604)	(6,622)	(2,982)	(2,982)	
0445	New River Community and Technical College	0.002860%	0.002097%	-0.000763%	(24,632)	(4,520)	(20,112)	(4,520)	(15,592)	(4,520)	(11,072)	(4,520)	(6,552)	(4,520)	(2,032)	(2,032)	
009600	West Virginia University at Parkersburg	0.002383%	0.002426%	0.000043%	1,388	255	1,133	255	878	255	623	255	368	255	113	113	-
0420	West Virginia Council for Community & Technical College Education	0.002352%	0.000771%	-0.001581%	(51,039)	(9,365)	(41,674)	(9,365)	(32,309)	(9,365)	(22,944)	(9,365)	(13,579)	(9,365)	(4,214)	(4,214)	
0402	West Virginia Department of Education	0.491098%	0.552502%	0.061404%	1,982,300	363,725	1,618,575	363,725	1,254,850	363,725	891,125	363,725	527,400	363,725	163,675	163,675	-
0493	Bridge Valley Community & Technical College	0.003160%	0.003381%	0.000221%	7,135	1,309	5,826	1,309	4,517	1,309	3,208	1,309	1,899	1,309	590	590	-
0441	West Virginia Higher Education Policy Commission	0.010077%	0.011089%	0.001012%	32,670	5,994	26,676	5,994	20,682	5,994	14,688	5,994	8,694	5,994	2,700	2,700	-
ESC002	Eastern Panhandle Intructional Cooperative	0.000000%	0.094386%	0.094386%	3,047,055	559,093	2,487,962	559,093	1,928,869	559,093	1,369,776	559,093	810,683	559,093	251,590	251,590	-
ESC004	Southern Educational Services Cooperative	0.000000%	0.038589%	0.038589%	1,245,765	228,581	1,017,184	228,581	788,603	228,581	560,022	228,581	331,441	228,581	102,860	102,860	-
ESC006	Mountain State Educational Services Cooperative	0.000000%	0.064205%	0.064205%	2,072,724	380,316	1,692,408	380,316	1,312,092	380,316	931,776	380,316	551,460	380,316	171,144	171,144	-
wvSAF	State of WV Special Funding - SAF	21.678150%	22.564018%	0.885868%	28,598,397	5,247,412	23,350,985	5,247,412	18,103,573	5,247,412	12,856,161	5,247,412	7,608,749	5,247,412	2,361,337	2,361,337	-
wvARC	State of WV Special Funding - ARC Contributions	72.152866%	70.710380%	-1.442486%	(46,567,644)	(8,544,520)	(38,023,124)	(8,544,520)	(29,478,604)	(8,544,520)	(20,934,084)	(8,544,520)	(12,389,564)	(8,544,520)	(3,845,044)	(3,845,044)	<u>-</u>
		100.000000%	100.000000%	0.000000%	\$ -	s -	s -	s -	s -	s -	s -	s -	s -	s -	s -	s	s -