				Difference in	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
Employer		FY 2019	FY 2020	Allocation %	NPL(\$) FY 2019	Immediately	Deferred Inflows/Outflows	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
Number 000100	Employer Barbour County Board of Education	Allocation % 0.031058%	Allocation % 0.004621%	FY 2019 to FY 2020 -0.026437%	to FY 2020 (813,909)	Recognized (162,782)	(651,127)	Recognized (162,782)	Inflows/Outflows (488,345)	Recognized2 (162,782)	Inflows/Outflows (325,563)	Recognized (162,782)	Inflows/Outflows (162,781)	Recognized (162,781)	Inflows/Outflows
000100	Berkeley County Board of Education	0.385220%	0.004621%	-0.026437%	(5,263,299)	(1,052,660)	(4,210,639)	(1,052,660)	(3,157,979)	(1,052,660)	(2,105,319)	(1,052,660)	(1,052,659)	(1,052,659)	
000300	Boone County Board of Education	0.023397%	0.063636%	0.040239%	1,238,827	247,765	991,062	247,765	743,297	247,765	495,532	247,765	247,767	247,767	
000400	Braxton County Board of Education	0.022864%	0.030049%	0.007185%	221,203	44,241	176,962	44,241	132,721	44,241	88,480	44,241	44,239	44,239	-
000500	Brooke County Board of Education	0.063211%	0.116475%	0.053264%	1,639,824	327,965	1,311,859	327,965	983,894	327,965	655,929	327,965	327,964	327,964	-
000600	Cabell County Board of Education	0.254345%	0.296106%	0.041761%	1,285,685	257,137	1,028,548	257,137	771,411	257,137	514,274	257,137	257,137	257,137	-
000700	Calhoun County Board of Education Clay County Board of Education	0.013056% 0.023948%	0.002721% 0.023876%	-0.010335% -0.000072%	(318,181)	(63,636)	(254,545)	(63,636)	(190,909)	(63,636)	(127,273)	(63,636)	(63,637) (445)	(63,637) (445)	-
000900	Doddridge County Board of Education	0.023948%	0.023876%	0.000248%	7,635	1,527	6,108	1,527	4,581	1,527	3,054	1,527	1,527	1,527	-
001000	Fayette County Board of Education	0.112818%	0.113434%	0.000616%	18,965	3,793	15,172	3,793	11,379	3,793	7,586	3,793	3,793	3,793	-
001100	Gilmer County Board of Education	0.024586%	0.003317%	-0.021269%	(654,803)	(130,961)	(523,842)	(130,961)	(392,881)	(130,961)	(261,920)	(130,961)	(130,959)	(130,959)	-
001200	Grant County Board of Education	0.025189%	0.012849%	-0.012340%	(379,908)	(75,982)	(303,926)	(75,982)	(227,944)	(75,982)	(151,962)	(75,982)	(75,980)	(75,980)	-
001300	Greenbrier County Board of Education	0.106390%	0.131986%	0.025596%	788,017	157,603	630,414	157,603	472,811	157,603	315,208	157,603	157,605	157,605	-
001400	Hampshire County Board of Education	0.019958% 0.090271%	0.039347% 0.084090%	0.019389% -0.006181%	596,924	119,385	477,539 (152,234)	119,385	358,154	119,385	238,769	119,385	119,384	119,384	-
001500 001600	Hancock County Board of Education Hardy County Board of Education	0.090271%	0.028262%	0.018746%	(190,293) 577,128	(38,059) 115,426	461,702	(38,059) 115,426	(114,175) 346,276	(38,059) 115,426	(76,116) 230,850	(38,059) 115,426	(38,057) 115,424	(38,057) 115,424	
001700	Harrison County Board of Education	0.276958%	0.259976%	-0.016982%	(522,820)	(104,564)	(418,256)	(104,564)	(313,692)	(104,564)	(209,128)	(104,564)	(104,564)	(104,564)	
001800	Jackson County Board of Education	0.089841%	0.108067%	0.018226%	561,119	112,224	448,895	112,224	336,671	112,224	224,447	112,224	112,223	112,223	-
001900	Jefferson County Board of Education	0.211668%	0.226289%	0.014621%	450,133	90,027	360,106	90,027	270,079	90,027	180,052	90,027	90,025	90,025	-
002000	Kanawha County Board of Education	0.454144%	0.508067%	0.053923%	1,660,113	332,023	1,328,090	332,023	996,067	332,023	664,044	332,023	332,021	332,021	-
002100	Lewis County Board of Education	0.049670%	0.046955%	-0.002715%	(83,586)	(16,717)	(66,869)	(16,717)	(50,152)	(16,717)	(33,435)	(16,717)	(16,718)	(16,718)	-
002200 002300	Lincoln County Board of Education	0.041600%	0.054659% 0.079787%	0.013059% 0.000045%	402,044	80,409	321,635	80,409	241,226	80,409	160,817	80,409	80,408	80,408	-
002300	Logan County Board of Education Marion County Board of Education	0.079742% 0.298419%	0.269802%	-0.028617%	1,385 (881,024)	(176,205)	1,108 (704,819)	(176,205)	831 (528,614)	(176,205)	554 (352,409)	(176,205)	(176,204)	(176,204)	-
002500	Marshall County Board of Education	0.224810%	0.243542%	0.018732%	576,697	115,339	461,358	115.339	346.019	115.339	230.680	115.339	115.341	115.341	-
002600	Mason County Board of Education	0.098374%	0.047506%	-0.050868%	(1,566,059)	(313,212)	(1,252,847)	(313,212)	(939,635)	(313,212)	(626,423)	(313,212)	(313,211)	(313,211)	-
002700	McDowell County Board of Education	0.071040%	0.043552%	-0.027488%	(846,266)	(169,253)	(677,013)	(169,253)	(507,760)	(169,253)	(338,507)	(169,253)	(169,254)	(169,254)	-
002800	Mercer County Board of Education	0.161664%	0.149543%	-0.012121%	(373,166)	(74,633)	(298,533)	(74,633)	(223,900)	(74,633)	(149,267)	(74,633)	(74,634)	(74,634)	-
002900	Mineral County Board of Education	0.089547%	0.093942%	0.004395%	135,308	27,062	108,246	27,062	81,184	27,062	54,122	27,062	27,060	27,060	-
003000	Mingo County Board of Education	0.055428%	0.050317%	-0.005111%	(157,351)	(31,470)	(125,881)	(31,470)	(94,411)	(31,470)	(62,941)	(31,470)	(31,471)	(31,471)	-
003100 003200	Monongalia County Board of Education Monroe County Board of Education	0.345859% 0.025613%	0.287494% 0.027068%	-0.058365% 0.001455%	(1,796,867) 44,795	(359,373) 8,959	(1,437,494)	(359,373) 8,959	(1,078,121) 26,877	(359,373) 8,959	(718,748) 17,918	(359,373) 8,959	(359,375) 8,959	(359,375) 8,959	-
003200	Morgan County Board of Education	0.023013%	0.027008%	-0.016008%	(492,834)	(98,567)	(394,267)	(98,567)	(295,700)	(98,567)	(197,133)	(98,567)	(98,566)	(98,566)	
003400	Nicholas County Board of Education	0.041848%	0.033745%	-0.008103%	(249,465)	(49,893)	(199,572)	(49,893)	(149,679)	(49,893)	(99,786)	(49,893)	(49,893)	(49,893)	-
003500	Ohio County Board of Education	0.125588%	0.145515%	0.019927%	613,487	122,697	490,790	122,697	368,093	122,697	245,396	122,697	122,699	122,699	-
003600	Pendleton County Board of Education	0.004865%	0.000000%	-0.004865%	(149,777)	(29,955)	(119,822)	(29,955)	(89,867)	(29,955)	(59,912)	(29,955)	(29,957)	(29,957)	-
003700	Pleasants County Board of Education	0.043607%	0.035393%	-0.008214%	(252,882)	(50,576)	(202,306)	(50,576)	(151,730)	(50,576)	(101,154)	(50,576)	(50,578)	(50,578)	-
003800	Pocahontas County Board of Education	0.016356%	0.009711%	-0.006645%	(204,578)	(40,916)	(163,662)	(40,916)	(122,746)	(40,916)	(81,830)	(40,916)	(40,914)	(40,914)	-
003900	Preston County Board of Education Putnam County Board of Education	0.042321% 0.209478%	0.034776% 0.236435%	-0.007545% 0.026957%	(232,286) 829,918	(46,457) 165,984	(185,829) 663,934	(46,457) 165,984	(139,372) 497,950	(46,457) 165,984	(92,915) 331,966	(46,457) 165,984	(46,458) 165,982	(46,458) 165,982	-
004000	Raleigh County Board of Education	0.164041%	0.245011%	0.080970%	2,492,802	498,560	1,994,242	498,560	1,495,682	498,560	997,122	498,560	498,562	498,562	-
004200	Randolph County Board of Education	0.042453%	0.032815%	-0.009638%	(296,723)	(59,345)	(237,378)	(59,345)	(178,033)	(59,345)	(118,688)	(59,345)	(59,343)	(59,343)	-
004300	Ritchie County Board of Education	0.040279%	0.018464%	-0.021815%	(671,613)	(134,323)	(537,290)	(134,323)	(402,967)	(134,323)	(268,644)	(134,323)	(134,321)	(134,321)	-
004400	Roane County Board of Education	0.013970%	0.026692%	0.012722%	391,669	78,334	313,335	78,334	235,001	78,334	156,667	78,334	78,333	78,333	-
004500	Summers County Board of Education	0.016277%	0.006785%	-0.009492%	(292,228)	(58,446)	(233,782)	(58,446)	(175,336)	(58,446)	(116,890)	(58,446)	(58,444)	(58,444)	-
004600 004700	Taylor County Board of Education Tucker County Board of Education	0.029762% 0.008066%	0.031806%	0.002044% -0.008066%	62,928 (248,326)	12,586 (49,665)	50,342 (198,661)	12,586 (49,665)	37,756 (148,996)	12,586 (49,665)	25,170 (99,331)	12,586 (49,665)	12,584 (49,666)	12,584 (49,666)	-
004700	Tyler County Board of Education Tyler County Board of Education	0.008066%	0.000000%	-0.008066%	(248,326)	(53,624)	(214,498)	(53,624)	(148,996)	(53,624)	(107,250)	(53,624)	(53,626)	(53,626)	-
004800	Upshur County Board of Education	0.058944%	0.056377%	-0.002567%	(79,030)	(15,806)	(63,224)	(15,806)	(47,418)	(15,806)	(31,612)	(15,806)	(15,806)	(15,806)	-
005000	Wayne County Board of Education	0.080207%	0.111747%	0.031540%	971,013	194,203	776,810	194,203	582,607	194,203	388,404	194,203	194,201	194,201	-
005100	Webster County Board of Education	0.017722%	0.004101%	-0.013621%	(419,346)	(83,869)	(335,477)	(83,869)	(251,608)	(83,869)	(167,739)	(83,869)	(83,870)	(83,870)	-
005200	Wetzel County Board of Education	0.155213%	0.164615%	0.009402%	289,457	57,891	231,566	57,891	173,675	57,891	115,784	57,891	57,893	57,893	-
005300	Wirt County Board of Education	0.016112%	0.007145%	-0.008967%	(276,065)	(55,213)	(220,852)	(55,213)	(165,639)	(55,213)	(110,426)	(55,213)	(55,213)	(55,213)	-
005400	Wood County Board of Education	0.296355%	0.255093%	-0.041262%	(1,270,322)	(254,064)	(1,016,258)	(254,064)	(762,194)	(254,064)	(508,130)	(254,064)	(254,066)	(254,066)	-
005500 0482	Wyoming County Board of Education Bluefield State College	0.070511% 0.013199%	0.060185% 0.013474%	-0.010326% 0.000275%	(317,904) 8,466	(63,581) 1,693	(254,323) 6,773	(63,581) 1,693	(190,742) 5,080	(63,581) 1,693	(127,161) 3,387	(63,581) 1,693	(63,580) 1,694	(63,580) 1,694	-
005700	River Valley Child Development Services	0.013199%	0.013474%	0.000275%	5,911	1,182	4,729	1,182	3,547	1,182	2,365	1,182	1,183	1,183	-
0483	Concord University	0.013635%	0.010790%	-0.002845%	(87,588)	(17,518)	(70,070)	(17,518)	(52,552)	(17,518)	(35,034)	(17,518)	(17,516)	(17,516)	-
0484	Fairmont State University	0.014369%	0.013792%	-0.000577%	(17,764)	(3,553)	(14,211)	(3,553)	(10,658)	(3,553)	(7,105)	(3,553)	(3,552)	(3,552)	-
0485	Glenville State College	0.024200%	0.023529%	-0.000671%	(20,658)	(4,132)	(16,526)	(4,132)	(12,394)	(4,132)	(8,262)	(4,132)	(4,130)	(4,130)	-
006100	Marshall University Research Corp	0.004125%	0.004053%	-0.000072%	(2,217)	(443)	(1,774)	(443)	(1,331)	(443)	(888)	(443)	(445)	(445)	-

STATE TEACHERS RETIREMENT SYSTEM Amortization of Change in Proportionate Share of Net Pension Liability As of and for the Year Ended June 30, 2020

				Difference in	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
Employer		FY 2019	FY 2020	Allocation %	NPL(\$) FY 2019	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
Number	Employer	Allocation %	Allocation %	FY 2019 to FY 2020	to FY 2020	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized2	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
006200	Marshall University	0.069835%	0.068057%	-0.001778%	(54,739)	(10,948)	(43,791)	(10,948)	(32,843)	(10,948)	(21,895)	(10,948)	(10,947)	(10,947)	
0486	Shepherd University	0.008448%	0.007637%	-0.000811%	(24,968)	(4,994)	(19,974)	(4,994)	(14,980)	(4,994)	(9,986)	(4,994)	(4,992)	(4,992)	
0488	West Liberty University	0.010538%	0.010615%	0.000077%	2,371	474	1,897	474	1,423	474	949	474	475	475	
0403	West Virginia School for the Deaf and Blind	0.133087%	0.138562%	0.005475%	168,557	33,711	134,846	33,711	101,135	33,711	67,424	33,711	33,713	33,713	
0490	West Virginia State University	0.015763%	0.013766%	-0.001997%	(61,481)	(12,296)	(49,185)	(12,296)	(36,889)	(12,296)	(24,593)	(12,296)	(12,297)	(12,297)	
007500	West Virginia University	0.162037%	0.147516%	-0.014521%	(447,054)	(89,411)	(357,643)	(89,411)	(268,232)	(89,411)	(178,821)	(89,411)	(89,410)	(89,410)	
0487	Southern West Virginia Community & Technical College	0.015165%	0.015254%	0.000089%	2,740	548	2,192	548	1,644	548	1,096	548	548	548	
0489	West Virginia Northern Community College	0.006980%	0.006951%	-0.000029%	(893)	(179)	(714)	(179)	(535)	(179)	(356)	(179)	(177)	(177)	
0495	West Virginia Network	0.003275%	0.004266%	0.000991%	30,510	6,102	24,408	6,102	18,306	6,102	12,204	6,102	6,102	6,102	
0447	Blue Ridge Community and Technical College	0.002418%	0.002520%	0.000102%	3,140	628	2,512	628	1,884	628	1,256	628	628	628	
0446	Pierpont Community & Technical College	0.001863%	0.001834%	-0.000029%	(893)	(179)	(714)	(179)	(535)	(179)	(356)	(179)	(177)	(177)	
0444	Mountwest Community and Technical College	0.000000%	0.000000%	0.000000%	-	-		-	-	-		-	-	-	
0445	New River Community and Technical College	0.002097%	0.002519%	0.000422%	12,992	2,598	10,394	2,598	7,796	2,598	5,198	2,598	2,600	2,600	
009600	West Virginia University at Parkersburg	0.002426%	0.002718%	0.000292%	8,990	1,798	7,192	1,798	5,394	1,798	3,596	1,798	1,798	1,798	
0420	West Virginia Council for Community & Technical College Education	0.000771%	0.000000%	-0.000771%	(23,737)	(4,747)	(18,990)	(4,747)	(14,243)	(4,747)	(9,496)	(4,747)	(4,749)	(4,749)	
0402	West Virginia Department of Education	0.552502%	0.590136%	0.037634%	1,158,628	231,726	926,902	231,726	695,176	231,726	463,450	231,726	231,724	231,724	
0493	Bridge Valley Community & Technical College	0.003381%	0.003537%	0.000156%	4,803	961	3,842	961	2,881	961	1,920	961	959	959	
0441	West Virginia Higher Education Policy Commission	0.011089%	0.011975%	0.000886%	27,277	5,455	21,822	5,455	16,367	5,455	10,912	5,455	5,457	5,457	
ESC002	Eastern Panhandle Intructional Cooperative	0.094386%	0.109953%	0.015567%	479,257	95,851	383,406	95,851	287,555	95,851	191,704	95,851	95,853	95,853	
ESC004	Southern Educational Services Cooperative	0.038589%	0.045878%	0.007289%	224,404	44,881	179,523	44,881	134,642	44,881	89,761	44,881	44,880	44,880	
ESC006	Mountain State Educational Services Cooperative	0.064205%	0.085520%	0.021315%	656,219	131,244	524,975	131,244	393,731	131,244	262,487	131,244	131,243	131,243	
wvSAF	State of WV Special Funding - SAF	22.564018%	24.845656%	2.281638%	70,244,176	14,048,835	56,195,341	14,048,835	42,146,506	14,048,835	28,097,671	14,048,835	14,048,836	14,048,836	
wvARC	State of WV Special Funding - ARC Contributions	70.710380%	68.482723%	-2.227657%	(68,582,275)	(13,716,455)	(54,865,820)	(13,716,455)	(41,149,365)	(13,716,455)	(27,432,910)	(13,716,455)	(13,716,455)	(13,716,455)	
	Total	100.000000%	100.000000%	0.000000%	-	(1)	1	(1)	2	(1)	3	(1)	4	4	