

STATE TEACHERS RETIREMENT SYSTEM
 Amortization of Change in Proportionate Share of Net Pension Liability
 As of and for the Year Ended June 30, 2017

Employer Number	Employer	FY 2016	FY 2017	Difference in	Difference in NPL(\$)	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
		Allocation %	Allocation %	Allocation %		FY 2016 to FY 2017	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized	Deferred	Recognized
00100	Barbour County Board of Education	0.013203%	0.016206%	0.003003%	\$ 107,971	\$ 18,055	\$ 89,916	\$ 18,055	\$ 71,861	\$ 18,055	\$ 53,806	\$ 18,055	\$ 35,751	\$ 18,055	\$ 17,696	\$ 17,696	\$ -
00200	Berkeley County Board of Education	0.475506%	0.444592%	-0.030914%	(1,111,491)	(185,868)	(925,623)	(185,868)	(739,755)	(185,868)	(553,887)	(185,868)	(368,019)	(185,868)	(182,151)	(182,151)	-
00300	Boone County Board of Education	0.171985%	0.029939%	-0.142046%	(5,107,162)	(854,040)	(4,253,122)	(854,040)	(3,399,082)	(854,040)	(2,545,042)	(854,040)	(1,691,002)	(854,040)	(836,962)	(836,962)	-
00400	Braxton County Board of Education	0.016981%	0.013173%	-0.003808%	(136,914)	(22,895)	(114,019)	(22,895)	(91,124)	(22,895)	(68,229)	(22,895)	(45,334)	(22,895)	(22,439)	(22,439)	-
00500	Brooke County Board of Education	0.099112%	0.085686%	-0.013426%	(482,722)	(80,723)	(401,999)	(80,723)	(321,276)	(80,723)	(240,553)	(80,723)	(159,830)	(80,723)	(79,107)	(79,107)	-
00600	Cabell County Board of Education	0.264073%	0.271102%	0.007029%	252,723	42,261	210,462	42,261	168,201	42,261	125,940	42,261	83,679	42,261	41,418	41,418	-
00700	Clalhoun County Board of Education	0.025139%	0.011780%	-0.013359%	(480,313)	(80,320)	(399,993)	(80,320)	(319,673)	(80,320)	(239,353)	(80,320)	(159,033)	(80,320)	(78,713)	(78,713)	-
00800	Clay County Board of Education	0.027701%	0.031526%	0.003825%	137,525	22,997	114,528	22,997	91,531	22,997	68,534	22,997	45,537	22,997	22,540	22,540	-
00900	Doddridge County Board of Education	0.059552%	0.061973%	0.002421%	87,045	14,556	72,489	14,556	57,933	14,556	43,377	14,556	28,821	14,556	14,265	14,265	-
01000	Fayette County Board of Education	0.111376%	0.112945%	0.001569%	56,412	9,433	46,979	9,433	37,546	9,433	28,113	9,433	18,680	9,433	9,247	9,247	-
01100	Gilmer County Board of Education	0.012770%	0.012283%	-0.000487%	(17,510)	(2,928)	(14,582)	(2,928)	(11,654)	(2,928)	(8,726)	(2,928)	(5,798)	(2,928)	(2,870)	(2,870)	-
01200	Grant County Board of Education	0.030195%	0.012044%	-0.018151%	(652,606)	(109,131)	(543,475)	(109,131)	(434,344)	(109,131)	(325,213)	(109,131)	(216,082)	(109,131)	(106,951)	(106,951)	-
01300	Greenbrier County Board of Education	0.126746%	0.097493%	-0.029253%	(1,051,771)	(175,881)	(875,890)	(175,881)	(700,009)	(175,881)	(524,128)	(175,881)	(348,247)	(175,881)	(172,366)	(172,366)	-
01400	Hampshire County Board of Education	0.051354%	0.040626%	-0.010728%	(385,718)	(64,501)	(321,217)	(64,501)	(256,716)	(64,501)	(192,215)	(64,501)	(127,714)	(64,501)	(63,213)	(63,213)	-
01500	Hancock County Board of Education	0.099204%	0.082123%	-0.017081%	(614,135)	(102,698)	(511,437)	(102,698)	(408,739)	(102,698)	(306,041)	(102,698)	(203,343)	(102,698)	(100,645)	(100,645)	-
01600	Hardy County Board of Education	0.012561%	0.018911%	0.006350%	228,310	38,179	190,131	38,179	151,952	38,179	113,773	38,179	75,594	38,179	37,415	37,415	-
01700	Harrison County Board of Education	0.385828%	0.380651%	-0.005177%	(186,135)	(31,126)	(155,009)	(31,126)	(123,883)	(31,126)	(92,757)	(31,126)	(61,631)	(31,126)	(30,505)	(30,505)	-
01800	Jackson County Board of Education	0.134859%	0.077878%	-0.056981%	(2,048,711)	(342,594)	(1,706,117)	(342,594)	(1,363,523)	(342,594)	(1,020,929)	(342,594)	(678,335)	(342,594)	(335,741)	(335,741)	-
01900	Jefferson County Board of Education	0.271456%	0.213198%	-0.058258%	(2,094,624)	(350,272)	(1,744,352)	(350,272)	(1,394,080)	(350,272)	(1,043,808)	(350,272)	(693,536)	(350,272)	(342,264)	(342,264)	-
02000	Kanawha County Board of Education	0.569236%	0.639529%	0.070293%	2,527,334	422,631	2,104,703	422,631	1,682,072	422,631	1,259,441	422,631	836,810	422,631	414,179	414,179	-
02100	Lewis County Board of Education	0.051328%	0.059146%	0.007818%	281,091	47,005	234,086	47,005	187,081	47,005	140,076	47,005	93,071	47,005	46,066	46,066	-
02200	Lincoln County Board of Education	0.054296%	0.062361%	0.008065%	289,971	48,490	241,481	48,490	192,991	48,490	144,501	48,490	96,011	48,490	47,521	47,521	-
02300	Logan County Board of Education	0.128593%	0.099102%	-0.029491%	(1,060,328)	(177,312)	(883,016)	(177,312)	(705,704)	(177,312)	(528,392)	(177,312)	(351,082)	(177,312)	(173,768)	(173,768)	-
02400	Marion County Board of Education	0.164101%	0.157470%	-0.006631%	(238,413)	(39,868)	(198,545)	(39,868)	(158,677)	(39,868)	(118,809)	(39,868)	(79,941)	(39,868)	(39,073)	(39,073)	-
02500	Marshall County Board of Education	0.174551%	0.217333%	0.042782%	1,538,196	257,223	1,280,973	257,223	1,023,750	257,223	766,527	257,223	509,304	257,223	252,081	252,081	-
02600	Mason County Board of Education	0.086675%	0.074556%	-0.012119%	(435,730)	(72,865)	(362,865)	(72,865)	(290,000)	(72,865)	(217,135)	(72,865)	(144,270)	(72,865)	(71,405)	(71,405)	-
02700	McDowell County Board of Education	0.117349%	0.102076%	-0.015273%	(549,130)	(91,828)	(457,302)	(91,828)	(365,474)	(91,828)	(273,646)	(91,828)	(181,818)	(91,828)	(89,990)	(89,990)	-
02800	Mercer County Board of Education	0.217177%	0.198047%	-0.019130%	(687,805)	(115,018)	(572,787)	(115,018)	(457,769)	(115,018)	(342,751)	(115,018)	(227,733)	(115,018)	(112,715)	(112,715)	-
02900	Mineral County Board of Education	0.106744%	0.098546%	-0.008198%	(294,753)	(49,290)	(245,463)	(49,290)	(196,173)	(49,290)	(146,883)	(49,290)	(97,593)	(49,290)	(48,303)	(48,303)	-
03000	Mingo County Board of Education	0.070458%	0.058110%	-0.012348%	(670,475)	(112,120)	(558,355)	(112,120)	(446,235)	(112,120)	(334,115)	(112,120)	(221,995)	(112,120)	(109,875)	(109,875)	-
03100	Monongalia County Board of Education	0.329979%	0.313232%	-0.016747%	(602,126)	(100,690)	(501,436)	(100,690)	(400,746)	(100,690)	(300,056)	(100,690)	(209,366)	(100,690)	(98,676)	(98,676)	-
03200	Monroe County Board of Education	0.030419%	0.027166%	-0.003253%	(116,959)	(19,558)	(97,401)	(19,558)	(77,843)	(19,558)	(58,285)	(19,558)	(38,727)	(19,558)	(19,169)	(19,169)	-
03300	Morgan County Board of Education	0.038309%	0.042214%	0.003905%	140,401	23,478	116,923	23,478	93,445	23,478	69,967	23,478	46,249	23,478	23,011	23,011	-
03400	Nicholas County Board of Education	0.060486%	0.069326%	0.008840%	317,836	53,150	264,686	53,150	211,536	53,150	158,386	53,150	105,486	53,150	52,086	52,086	-
03500	Ohio County Board of Education	0.169224%	0.170526%	0.001302%	46,812	7,828	38,984	7,828	31,156	7,828	23,328	7,828	15,500	7,828	7,672	7,672	-
03600	Pendleton County Board of Education	0.031995%	0.001191%	-0.029804%	(460,359)	(76,983)	(383,376)	(76,983)	(306,393)	(76,983)	(229,410)	(76,983)	(152,427)	(76,983)	(75,444)	(75,444)	-
03700	Pleasants County Board of Education	0.072102%	0.060558%	-0.011544%	(415,056)	(69,407)	(345,649)	(69,407)	(276,242)	(69,407)	(206,835)	(69,407)	(137,428)	(69,407)	(68,021)	(68,021)	-
03800	Pocahontas County Board of Education	0.012488%	0.016669%	0.004181%	140,977	23,575	117,402	23,575	93,827	23,575	70,252	23,575	46,677	23,575	23,102	23,102	-
03900	Preston County Board of Education	0.037244%	0.042395%	0.005151%	185,200	30,970	154,230	30,970	123,260	30,970	92,290	30,970	61,320	30,970	30,350	30,350	-
04000	Putnam County Board of Education	0.129401%	0.196490%	0.067089%	(823,749)	(137,751)	(685,998)	(137,751)	(548,247)	(137,751)	(410,496)	(137,751)	(272,745)	(137,751)	(134,994)	(134,994)	-
04100	Raleigh County Board of Education	0.305962%	0.279699%	-0.026263%	(1,042,422)	(174,318)	(868,104)	(174,318)	(693,786)	(174,318)	(519,468)	(174,318)	(345,150)	(174,318)	(170,832)	(170,832)	-
04200	Randolph County Board of Education	0.068217%	0.051951%	-0.016266%	(584,832)	(97,798)	(487,034)	(97,798)	(389,236)	(97,798)	(291,438)	(97,798)	(193,640)	(97,798)	(95,842)	(95,842)	-
04300	Ritchie County Board of Education	0.041068%	0.034617%	-0.006451%	(248,120)	(41,492)	(206,628)	(41,492)	(165,136)	(41,492)	(123,644)	(41,492)	(82,152)	(41,492)	(40,660)	(40,660)	-
04400	Roane County Board of Education	0.025767%	0.016370%	-0.009397%	(337,862)	(56,499)	(281,363)	(56,499)	(224,864)	(56,499)	(168,365)	(56,499)	(111,866)	(56,499)	(55,367)	(55,367)	-
04500	Summers County Board of Education	0.017239%	0.011660%	-0.005579%	(200,589)	(33,543)	(167,046)	(33,543)	(133,503)	(33,543)	(99,960)	(33,543)	(66,417)	(33,543)	(32,874)	(32,874)	-
04600	Taylor County Board of Education	0.029610%	0.020440%	-0.009170%	(329,701)	(55,134)	(274,567)	(55,134)	(219,433)	(55,134)	(164,299)	(55,134)	(109,165)	(55,134)	(54,031)	(54,031)	-
04700	Tucker County Board of Education	0.011224%	0.012973%	0.001749%	62,884	10,516	52,368	10,516	41,852	10,516	31,336	10,516	20,820	10,516	10,304	10,304	-
04800	Tyler County Board of Education	0.038357%	0.043511%	0.005154%	185,308	30,988	154,320	30,988	123,332	30,988	92,344	30,988	61,356	30,988	30,368	30,368	-
04900	Upshur County Board of Education	0.084181%	0.059657%	-0.024524%	(881,743)	(147,449)	(734,294)	(147,449)	(586,845)	(147,449)	(439,396)	(147,449)	(291,947)	(147,449)	(144,498)	(144,498)	-
05000	Wayne County Board of Education	0.139280%	0.127007%	-0.012273%	(441,267)	(73,790)	(367,477)	(73,790)	(293,687)	(73,790)	(219,897)	(73,790)	(146,107)	(73,790)	(72,317)	(72,317)	-
05100	Webster County Board of Education	0.013438%	0.021241%	0.007803%	280,551	46,915	233,636	46,915	186,721	46,915	139,806	46,915	92,891	46,915	45,976	45,976	-
05200	Wetzel County Board of Education	0.121059%	0.110103%	-0.010956%	(393,915)	(65,872)	(328,043)	(65,872)	(262,171)	(65,872)	(196,299)	(65,872)	(130,427)	(65,872)	(64,555)	(64,555)	-
05300	Wirt County Board of Education	0.013422%	0.007375%	-0.006047%	(217,416)	(36,357)	(181,059)	(36,357)	(144,702)	(36,357)	(108,345)	(36,357)	(71,988)	(36,357)	(35,631)	(35,631)	-
05400	Wood County Board of Education	0.298110%	0.262330%	-0.035780%	(1,286,444)	(215,124)	(1,071,320)	(215,124)	(856,196)	(215,124)	(641,072)	(215,124)	(425,948)	(215,124)	(210,824)	(210,824)	-
05500	Wyoming County Board of Education	0.113955%	0.084471%	-0.029484%	(1,060,076)	(177,270)	(882,806)	(177,270)	(705,536)	(177,270)	(528,266)	(177,270)	(350,996)	(177,270)	(173,726)	(173,726)	-
0482	Bluefield State College	0.019228%	0.014434%	-0.004794%	(172,365)	(28,824)	(143,541)	(28,824)	(114,717)	(28,824)	(85,893)	(28,824)	(57,069)	(28,824)	(28,245)	(28,245)	-
05700	River Valley Child Development Services	0.005653%	0.005611%	-0.000042%	(1,510)	(253)	(1,257)	(253)	(1,004)	(253)	(751)	(253)	(498)	(253)	(245)	(245)	-
0483	Concord University	0.035737%															

STATE TEACHERS RETIREMENT SYSTEM

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
As of and for the Year Ended June 30, 2017

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability:

Net Pension Liability (Asset), 07.01.2016 \$ 4,109,834,000

Plus: Deferred Inflows, 07.01.2016:

Diff in Experience, Proj vs Actual 24,003,000

Change in Assumptions -

Diff in Earnings, Proj vs Actual -

24,003,000

Less: Deferred Outflows, 07.01.2016:

Diff in Experience, Proj vs Actual (37,624,000)

Change in Assumptions (162,567,000)

Diff in Earnings, Proj vs Actual (338,218,000)

(538,409,000)

Δ in Proportionate Share, to be allocated

\$ 3,595,428,000

Amortization period = 71.76 months