

STATE TEACHERS RETIREMENT SYSTEM
 Amortization of Change in Proportionate Share of Net Pension Liability
 As of and for the Year Ended June 30, 2018

Employer Number	Employer	FY 2017	FY 2018	Difference in	Difference in NPL(\$)	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023
		Allocation %	Allocation %	Allocation %	FY 2017 to FY 2018	FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
000100	Barbour County Board of Education	0.016206%	0.020574%	0.004368%	\$ 151,364	\$ 26,509	\$ 124,855	\$ 26,509	\$ 98,346	\$ 26,509	\$ 71,837	\$ 26,509	\$ 45,328	\$ 26,509	\$ 18,819	\$ 18,819
000200	Berkeley County Board of Education	0.444592%	0.479580%	0.034988%	1,212,435	212,335	1,000,100	212,335	787,765	212,335	575,430	212,335	363,095	212,335	150,760	150,760
000300	Boone County Board of Education	0.029939%	0.003525%	-0.026414%	(915,321)	(160,301)	(755,020)	(160,301)	(594,719)	(160,301)	(434,418)	(160,301)	(274,117)	(160,301)	(113,816)	(113,816)
000400	Braxton County Board of Education	0.013173%	0.026681%	0.013508%	468,091	81,977	386,114	81,977	304,137	81,977	222,160	81,977	140,183	81,977	58,206	58,206
000500	Brooke County Board of Education	0.085686%	0.084458%	-0.001228%	(42,554)	(7,453)	(35,101)	(7,453)	(27,648)	(7,453)	(20,195)	(7,453)	(12,742)	(7,453)	(5,289)	(5,289)
000600	Cabell County Board of Education	0.271102%	0.253876%	-0.017226%	(596,931)	(104,541)	(492,390)	(104,541)	(387,849)	(104,541)	(283,308)	(104,541)	(178,767)	(104,541)	(74,226)	(74,226)
000700	Calhoun County Board of Education	0.011780%	0.012846%	0.001066%	36,940	6,469	30,471	6,469	24,002	6,469	17,533	6,469	11,064	6,469	4,595	4,595
000800	Clay County Board of Education	0.031526%	0.030448%	-0.001078%	(37,356)	(6,542)	(30,814)	(6,542)	(24,272)	(6,542)	(17,730)	(6,542)	(11,188)	(6,542)	(4,646)	(4,646)
000900	Doddridge County Board of Education	0.061973%	0.066196%	0.004223%	146,339	25,629	120,710	25,629	95,081	25,629	69,452	25,629	43,823	25,629	18,194	18,194
001000	Fayette County Board of Education	0.112945%	0.103858%	-0.009087%	(314,891)	(55,147)	(259,744)	(55,147)	(204,597)	(55,147)	(149,450)	(55,147)	(94,303)	(55,147)	(39,156)	(39,156)
001100	Gilmer County Board of Education	0.012283%	0.012127%	-0.000156%	(5,406)	(947)	(4,459)	(947)	(3,512)	(947)	(2,565)	(947)	(1,618)	(947)	(671)	(671)
001200	Grant County Board of Education	0.012044%	0.022843%	0.010799%	374,217	65,537	308,680	65,537	243,143	65,537	177,606	65,537	112,609	65,537	46,532	46,532
001300	Greenbrier County Board of Education	0.097493%	0.098973%	0.001480%	51,286	8,982	42,304	8,982	33,322	8,982	24,340	8,982	15,358	8,982	6,376	6,377
001400	Hampshire County Board of Education	0.040626%	0.023873%	-0.016753%	(580,540)	(101,671)	(478,869)	(101,671)	(377,198)	(101,671)	(275,527)	(101,671)	(173,856)	(101,671)	(72,185)	(72,185)
001500	Hancock County Board of Education	0.082123%	0.083817%	0.001694%	58,720	10,281	48,439	10,281	38,140	10,281	27,859	10,281	17,578	10,281	7,297	7,297
001600	Hardy County Board of Education	0.018911%	0.005944%	-0.012967%	(449,344)	(78,694)	(370,650)	(78,694)	(291,956)	(78,694)	(213,262)	(78,694)	(134,568)	(78,694)	(55,874)	(55,874)
001700	Harrison County Board of Education	0.380651%	0.325731%	-0.054920%	(1,903,137)	(333,299)	(1,569,838)	(333,299)	(1,236,539)	(333,299)	(903,240)	(333,299)	(569,941)	(333,299)	(236,642)	(236,642)
001800	Jackson County Board of Education	0.077878%	0.087751%	0.009873%	342,128	59,917	282,211	59,917	222,294	59,917	167,377	59,917	102,460	59,917	42,543	42,543
001900	Jefferson County Board of Education	0.213198%	0.198463%	-0.014735%	(510,610)	(89,424)	(421,186)	(89,424)	(331,762)	(89,424)	(242,338)	(89,424)	(152,914)	(89,424)	(63,490)	(63,490)
002000	Kanawha County Board of Education	0.639529%	0.378487%	-0.261042%	(9,045,860)	(1,584,214)	(7,461,646)	(1,584,214)	(5,877,432)	(1,584,214)	(4,293,218)	(1,584,214)	(2,709,004)	(1,584,214)	(1,124,790)	(1,124,790)
002100	Lewis County Board of Education	0.059146%	0.037538%	-0.021608%	(748,780)	(131,135)	(617,645)	(131,135)	(486,510)	(131,135)	(355,375)	(131,135)	(224,240)	(131,135)	(93,105)	(93,105)
002200	Lincoln County Board of Education	0.062361%	0.048304%	-0.014057%	(487,116)	(85,309)	(401,807)	(85,309)	(316,498)	(85,309)	(231,189)	(85,309)	(145,880)	(85,309)	(60,571)	(60,571)
002300	Logan County Board of Education	0.099102%	0.089993%	-0.009109%	(315,653)	(55,281)	(260,372)	(55,281)	(205,091)	(55,281)	(149,810)	(55,281)	(94,529)	(55,281)	(39,248)	(39,248)
002400	Marion County Board of Education	0.157470%	0.179021%	0.021551%	746,804	130,789	616,015	130,789	485,226	130,789	354,437	130,789	223,648	130,789	92,858	92,858
002500	Marshall County Board of Education	0.217333%	0.216382%	-0.000951%	(32,955)	(5,771)	(27,184)	(5,771)	(21,413)	(5,771)	(15,642)	(5,771)	(9,871)	(5,771)	(4,100)	(4,100)
002600	Mason County Board of Education	0.074556%	0.062897%	-0.011659%	(404,018)	(70,756)	(333,262)	(70,756)	(262,506)	(70,756)	(191,750)	(70,756)	(120,994)	(70,756)	(50,238)	(50,237)
002700	McDowell County Board of Education	0.102076%	0.069399%	-0.032677%	(1,132,352)	(198,310)	(934,042)	(198,310)	(735,732)	(198,310)	(537,422)	(198,310)	(339,112)	(198,310)	(140,802)	(140,802)
002800	Mercer County Board of Education	0.198047%	0.140242%	-0.057805%	(2,003,110)	(350,807)	(1,652,303)	(350,807)	(1,301,496)	(350,807)	(950,887)	(350,807)	(599,882)	(350,807)	(249,075)	(249,075)
002900	Mineral County Board of Education	0.098546%	0.083571%	-0.014975%	(518,927)	(90,880)	(428,047)	(90,880)	(337,167)	(90,880)	(246,287)	(90,880)	(155,407)	(90,880)	(64,527)	(64,527)
003000	Mingo County Board of Education	0.051810%	0.053672%	0.001862%	64,524	11,300	53,224	11,300	41,924	11,300	30,624	11,300	19,324	11,300	8,024	8,024
003100	Monongalia County Board of Education	0.313232%	0.324977%	0.011745%	406,998	71,278	335,720	71,278	264,442	71,278	193,164	71,278	121,886	71,278	50,608	50,608
003200	Monroe County Board of Education	0.027166%	0.026302%	-0.000864%	(29,940)	(5,243)	(24,697)	(5,243)	(19,454)	(5,243)	(14,211)	(5,243)	(8,968)	(5,243)	(3,725)	(3,725)
003300	Morgan County Board of Education	0.042214%	0.040582%	-0.001632%	(56,554)	(9,904)	(46,650)	(9,904)	(36,746)	(9,904)	(26,842)	(9,904)	(16,938)	(9,904)	(7,034)	(7,034)
003400	Nicholas County Board of Education	0.069326%	0.051533%	-0.017793%	(616,579)	(107,982)	(508,597)	(107,982)	(400,615)	(107,982)	(292,633)	(107,982)	(184,651)	(107,982)	(76,669)	(76,669)
003500	Ohio County Board of Education	0.170526%	0.150211%	-0.020315%	(703,973)	(123,288)	(580,685)	(123,288)	(457,397)	(123,288)	(334,103)	(123,288)	(210,821)	(123,288)	(87,533)	(87,533)
003600	Pendleton County Board of Education	0.001191%	0.004236%	0.003045%	105,518	18,480	87,038	18,480	68,558	18,480	50,078	18,480	31,598	18,480	13,118	13,120
003700	Pleasants County Board of Education	0.060558%	0.045002%	-0.015556%	(539,060)	(94,406)	(444,654)	(94,406)	(350,248)	(94,406)	(255,846)	(94,406)	(161,436)	(94,406)	(67,030)	(67,030)
003800	Pocahontas County Board of Education	0.016669%	0.011656%	-0.005013%	(173,715)	(30,423)	(143,292)	(30,423)	(112,869)	(30,423)	(82,446)	(30,423)	(52,023)	(30,423)	(21,600)	(21,600)
003900	Preston County Board of Education	0.042395%	0.017716%	-0.024679%	(855,199)	(149,772)	(705,427)	(149,772)	(555,655)	(149,772)	(405,883)	(149,772)	(256,111)	(149,772)	(106,339)	(106,339)
004000	Putnam County Board of Education	0.196490%	0.205580%	0.009090%	314,995	55,165	259,830	55,165	204,665	55,165	149,500	55,165	94,335	55,165	39,170	39,170
004100	Raleigh County Board of Education	0.276969%	0.173337%	-0.103632%	(3,591,148)	(628,923)	(2,962,225)	(628,923)	(2,333,302)	(628,923)	(1,704,379)	(628,923)	(1,075,456)	(628,923)	(446,533)	(446,533)
004200	Randolph County Board of Education	0.051951%	0.043774%	-0.008177%	(283,357)	(49,625)	(233,732)	(49,625)	(184,107)	(49,625)	(134,482)	(49,625)	(84,857)	(49,625)	(35,232)	(35,232)
004300	Ritchie County Board of Education	0.034167%	0.038165%	0.003998%	138,542	24,263	114,279	24,263	90,016	24,263	65,753	24,263	41,490	24,263	17,227	17,227
004400	Roane County Board of Education	0.016370%	0.014326%	-0.002044%	(70,831)	(12,405)	(58,426)	(12,405)	(46,021)	(12,405)	(33,616)	(12,405)	(21,211)	(12,405)	(8,806)	(8,806)
004500	Summers County Board of Education	0.011660%	0.003743%	-0.007917%	(274,347)	(48,047)	(226,300)	(48,047)	(178,253)	(48,047)	(130,206)	(48,047)	(82,159)	(48,047)	(34,112)	(34,112)
004600	Taylor County Board of Education	0.020440%	0.033869%	0.013429%	465,354	81,498	383,856	81,498	302,358	81,498	220,860	81,498	139,362	81,498	57,864	57,864
004700	Tucker County Board of Education	0.012973%	0.005656%	-0.007317%	(253,555)	(44,405)	(209,150)	(44,405)	(164,745)	(44,405)	(120,340)	(44,405)	(75,935)	(44,405)	(31,530)	(31,530)
004800	Tyler County Board of Education	0.043511%	0.034194%	-0.009317%	(322,861)	(56,543)	(266,318)	(56,543)	(209,775)	(56,543)	(153,232)	(56,543)	(96,689)	(56,543)	(40,146)	(40,146)
004900	Upshur County Board of Education	0.059657%	0.040593%	-0.019064%	(660,623)	(115,696)	(544,927)	(115,696)	(429,231)	(115,696)	(313,535)	(115,696)	(197,839)	(115,696)	(82,143)	(82,143)
005000	Wayne County Board of Education	0.127007%	0.078895%	-0.048112%	(1,667,220)	(291,982)	(1,375,238)	(291,982)	(1,083,256)	(291,982)	(791,274)	(291,982)	(499,292)	(291,982)	(207,310)	(207,310)
005100	Webster County Board of Education	0.021241%	0.023962%	0.002721%	94,291	16,513	77,778	16,513	61,265	16,513	44,752	16,513	28,239	16,513	11,726	11,726
005200	Wetzel County Board of Education	0.110103%	0.122234%	0.012131%	420,374	73,621	346,753	73,621	273,132	73,621	199,511	73,621	125,890	73,621	52,269	52,269
005300	Wirt County Board of Education	0.007375%	0.009561%	0.002186%	75,751	13,266	62,485	13,266	49,219	13,266	35,953	13,266	22,687	13,266	9,421	9,421
005400	Wood County Board of Education	0.262330%	0.245066%	-0.017264%	(598,247)	(104,772)	(493,475)									

STATE TEACHERS RETIREMENT SYSTEM
 Amortization of Change in Proportionate Share of Net Pension Liability
 As of and for the Year Ended June 30, 2018

Employer Number	Employer	FY 2017	FY 2018	Difference in	Difference in NPL(\$)	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023
		Allocation %	Allocation %	Allocation % FY 2017 to FY 2018	FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
0495	West Virginia Network	0.003349%	0.003059%	-0.000290%	(10,049)	(1,760)	(8,289)	(1,760)	(6,529)	(1,760)	(4,769)	(1,760)	(3,009)	(1,760)	(1,249)	(1,249)
0447	Blue Ridge Community and Technical College	0.002401%	0.002215%	-0.000186%	(6,445)	(1,129)	(5,316)	(1,129)	(4,187)	(1,129)	(3,058)	(1,129)	(1,929)	(1,129)	(800)	(800)
0446	Pierpont Community & Technical College	0.001812%	0.001662%	-0.000150%	(5,198)	(910)	(4,288)	(910)	(3,378)	(910)	(2,468)	(910)	(1,558)	(910)	(648)	(648)
0444	Mountwest Community and Technical College	0.002065%	0.001118%	-0.000947%	(32,816)	(5,747)	(27,069)	(5,747)	(21,322)	(5,747)	(15,575)	(5,747)	(9,828)	(5,747)	(4,081)	(4,081)
0445	New River Community and Technical College	0.009317%	0.002860%	-0.006457%	(223,754)	(39,186)	(184,568)	(39,186)	(145,382)	(39,186)	(106,196)	(39,186)	(67,010)	(39,186)	(27,824)	(27,824)
009600	West Virginia University at Parkersburg	0.004122%	0.002383%	-0.001739%	(60,261)	(10,554)	(49,707)	(10,554)	(39,153)	(10,554)	(28,599)	(10,554)	(18,045)	(10,554)	(7,491)	(7,491)
0420	West Virginia Council for Community & Technical College Education	0.002589%	0.002352%	-0.000237%	(8,213)	(1,438)	(6,775)	(1,438)	(5,337)	(1,438)	(3,899)	(1,438)	(2,461)	(1,438)	(1,023)	(1,023)
0402	West Virginia Department of Education	0.541238%	0.491098%	-0.050140%	(1,737,496)	(304,290)	(1,433,206)	(304,290)	(1,128,916)	(304,290)	(824,626)	(304,290)	(520,336)	(304,290)	(216,046)	(216,046)
0493	Bridge Valley Community & Technical College	0.005536%	0.003160%	-0.002376%	(82,335)	(14,419)	(67,916)	(14,419)	(53,497)	(14,419)	(39,078)	(14,419)	(24,659)	(14,419)	(10,240)	(10,240)
0441	West Virginia Higher Education Policy Commission	0.010669%	0.010077%	-0.000592%	(20,515)	(3,593)	(16,922)	(3,593)	(13,329)	(3,593)	(9,736)	(3,593)	(6,143)	(3,593)	(2,550)	(2,550)
wvSAF	State of WV Special Funding - SAF	23.995523%	21.678150%	-2.317373%	(80,303,672)	(14,063,690)	(66,239,982)	(14,063,690)	(52,176,292)	(14,063,690)	(38,112,602)	(14,063,690)	(24,048,912)	(14,063,690)	(9,985,222)	(9,985,222)
wvARC	State of WV Special Funding - ARC Contributions	68.861113%	72.152866%	3.291753%	114,068,755	19,977,015	94,091,740	19,977,015	74,114,725	19,977,015	54,137,710	19,977,015	34,160,695	19,977,015	14,183,680	14,183,680