

STATE TEACHERS RETIREMENT SYSTEM

Amortization of Change in Proportionate Share of Net Pension Liability

As of and for the Year Ended June 30, 2019

Employer Number	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$) FY 2018 to FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
		Allocation %	Allocation %	Allocation % FY 2018 to FY 2019		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	Deferred 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 Instructional 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)	-
		100.000000%	100.000000%	0.000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -