

State of Tennessee Closed State and Higher Education Pension Plan
Change of Proportionate Share Amortization Schedule
Calculated at Fiscal Year June 30, 2026

Accessibility Note for Screen Readers

The schedules are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Users of screen readers should be aware that certain accounting conventions may be announced differently by assistive technology. Under GAAP, negative numbers are presented in parentheses. While most screen readers will read numbers in parentheses as “negative,” “minus,” or “in parentheses,” if needed, users may need to adjust their screen reader’s verbosity or punctuation settings to improve clarity when reviewing these statements.

Department Code	Proper Name	Fiscal Year 2026 Deferred Outflow/ (Deferred Inflow)	Amortization Period	2026	2027	Total
30021	CENTRAL STATE	2,477,029.01	2	1,238,514.51	1,238,514.51	2,477,029.01
70001	NORTHEAST STATE TECH	(112,210.51)	2	(56,105.25)	(56,105.25)	(112,210.51)
70002	PELLISSIPPI STATE TECH COMMUNITY COLL	(7,160.24)	2	(3,580.12)	(3,580.12)	(7,160.24)
70004	NASHVILLE STATE COMMUNITY COLLEGE	20,445.69	2	10,222.84	10,222.84	20,445.69
70005	TN COLLEGE OF APPLIED TECH ATHENS	(158.59)	2	(79.29)	(79.29)	(158.59)
70006	TENN TECH CENTER AT CHATTANOOGA	(47,423.41)	2	(23,711.71)	(23,711.71)	(47,423.41)
70007	TN COLLEGE OF APPLIED TECH COVINGTON	(24,780.58)	2	(12,390.29)	(12,390.29)	(24,780.58)
70008	TCAT UPPER CUMBERLAND	11,003.56	2	5,501.78	5,501.78	11,003.56
70009	TN COLLEGE OF APPLIED TECH CRUMP	4,228.12	2	2,114.06	2,114.06	4,228.12
70010	TN COLLEGE OF APPLIED TECH DICKSON	(46,822.20)	2	(23,411.10)	(23,411.10)	(46,822.20)
70011	TN COLLEGE OF APPLIED TECH ELIZABETHTON	36,356.30	2	18,178.15	18,178.15	36,356.30
70012	TN COLLEGE OF APPLIED TECH HARRIMAN	(11,345.76)	2	(5,672.88)	(5,672.88)	(11,345.76)
70013	TN COLLEGE OF APPLIED TECH HARTSVILLE	14,051.62	2	7,025.81	7,025.81	14,051.62
70014	TN COLLEGE OF APPLIED TECH HOHENWALD	8,901.81	2	4,450.91	4,450.91	8,901.81
70015	TN COLLEGE OF APPLIED TECH JACKSBORO	(15,814.28)	2	(7,907.14)	(7,907.14)	(15,814.28)
70016	TN COLLEGE OF APPLIED TECH JACKSON	32,728.92	2	16,364.46	16,364.46	32,728.92
70017	TN COLLEGE OF APPLIED TECH KNOXVILLE	(13,219.17)	2	(6,609.59)	(6,609.59)	(13,219.17)
70018	TN COLLEGE OF APPLIED TECH LIVINGSTON	17,686.14	2	8,843.07	8,843.07	17,686.14
70019	TN COLLEGE OF APPLIED TECH MCKENZIE	(52,387.08)	2	(26,193.54)	(26,193.54)	(52,387.08)
70020	TN COLLEGE OF APPLIED TECH MCMINNVILLE	(8,828.81)	2	(4,414.40)	(4,414.40)	(8,828.81)
70021	TN COLLEGE OF APPLIED TECH MEMPHIS	(48,994.02)	2	(24,497.01)	(24,497.01)	(48,994.02)
70022	TN COLLEGE OF APPLIED TECH MORRISTOWN	31,043.32	2	15,521.66	15,521.66	31,043.32
70023	TN COLLEGE OF APPLIED TECH MURFREESBORO	(37,759.55)	2	(18,879.77)	(18,879.77)	(37,759.55)
70024	TN COLLEGE OF APPLIED TECH NASHVILLE	(22,304.37)	2	(11,152.18)	(11,152.18)	(22,304.37)
70025	TENNESSEE COLLEGE OF APPLIED TECHNOLOGY NORTHWEST	(6,389.57)	2	(3,194.78)	(3,194.78)	(6,389.57)
70026	TN COLLEGE OF APPLIED TECH ONEIDA	5,969.14	2	2,984.57	2,984.57	5,969.14
70027	TN COLLEGE OF APPLIED TECH HENRY/CARROLL	55,720.84	2	27,860.42	27,860.42	55,720.84
70028	TN COLLEGE OF APPLIED TECH PULASKI	11,508.15	2	5,754.07	5,754.07	11,508.15
70029	TN COLLEGE OF APPLIED TECH RIPLEY	(7,458.09)	2	(3,729.05)	(3,729.05)	(7,458.09)
70030	TN COLLEGE OF APPLIED TECH SHELBYVILLE	(20,086.22)	2	(10,043.11)	(10,043.11)	(20,086.22)
70699	CLEVELAND ST COMM COLLEGE	9,318.81	2	4,659.41	4,659.41	9,318.81
71699	MOTLOW ST COMM COLLEGE	12,648.04	2	6,324.02	6,324.02	12,648.04
71979	BOARD OF REGENTS	84,085.78	2	42,042.89	42,042.89	84,085.78
71999	TENNESSEE STATE UNIV	(494,369.77)	2	(247,184.89)	(247,184.89)	(494,369.77)
72399	DYERSBURG ST COMM COLLEGE	2,614.29	2	1,307.14	1,307.14	2,614.29
73299	WALTERS STATE COMMUNITY COLLEGE	2,577.55	2	1,288.77	1,288.77	2,577.55
73399	CHATT ST COMM COLLEGE	(14,178.67)	2	(7,089.33)	(7,089.33)	(14,178.67)
74791	UNIVERSITY OF TENNESSEE	(1,765,332.49)	2	(882,666.25)	(882,666.25)	(1,765,332.49)
75799	JACKSON STATE COMMUNITY COLLEGE	66,230.86	2	33,115.43	33,115.43	66,230.86
76099	COLUMBIA STATE COMM COLLEGE	7,755.84	2	3,877.92	3,877.92	7,755.84
76399	AUSTIN PEAY ST UNIV	(26,298.22)	2	(13,149.11)	(13,149.11)	(26,298.22)
77199	TENNESSEE TECH UNIV	13,370.16	2	6,685.08	6,685.08	13,370.16
77399	ROANE STATE COMM COLLEGE	66,805.64	2	33,402.82	33,402.82	66,805.64
77599	MIDDLE TN ST UNIV	(108,451.67)	2	(54,225.83)	(54,225.83)	(108,451.67)
77989	SOUTHWEST TN COMMUNITY COLLEGE	30,094.57	2	15,047.29	15,047.29	30,094.57
77999	UNIVERSITY OF MEMPHIS	(232,346.48)	2	(116,173.24)	(116,173.24)	(232,346.48)
78399	VOLUNTEER STATE COMM COLLEGE	(3,821.12)	2	(1,910.56)	(1,910.56)	(3,821.12)
79099	EAST TENNESSEE STATE UNIVERSITY	105,766.69	2	52,883.35	52,883.35	105,766.69