



Schedule of Employer Allocations and Collective Other
Postemployment Benefit Amounts GASB 75
June 30, 2023

Teachers' Retirement System of Oklahoma

Teachers' Retirement System of Oklahoma

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Independent Auditor's Report

To the Board of Trustees
Teachers' Retirement System of Oklahoma
Oklahoma City, Oklahoma

Report on Audit of the Schedule of Allocations and Schedule of Collective Other Postemployment Benefit (OPEB) Amounts

Opinions

We have audited the accompanying schedule of employer allocations of Teacher' Retirement System of Oklahoma (the System) as of and for the year ended June 30, 2023, and related notes. We have also audited the totals for the columns titled net OPEB liability (asset), total deferred outflows of resources, total deferred inflow of resources and plan OPEB expense (specified column totals) included in the accompanying schedule of collective OPEB amounts (collectively the Schedules) of the System as of and for the year ended June 30, 2023.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability (asset), total deferred outflows of resources, total deferred inflow of resources, and plan OPEB expense for the System as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated, October 20, 2023, expressed an unmodified opinion on those financial statements.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the System's Board of Trustees, System employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Oklahoma City, Oklahoma
January 5, 2024

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
14H760	UNIVERSITY OF OKLAHOMA	\$ 110,727	4.05358143%
55H770	OU HEALTH SCIENCES CENTER	77,999	2.85546684%
60H010	OKLAHOMA STATE UNIVERSITY	107,030	3.91823060%
		<u>295,756</u>	<u>10.82727887%</u>
01C019	PEAVINE PUBLIC SCHOOLS	472	0.01726291%
01C022	MARYETTA PUBLIC SCHOOLS	2,625	0.09610867%
01C024	ROCKY MOUNTAIN PUBLIC SCHOOLS	777	0.02843652%
01C028	ZION PUBLIC SCHOOLS	1,257	0.04602137%
01C029	DAHLONEGAH PUBLIC SCHOOLS	1,062	0.03889511%
01I004	WATTS PUBLIC SCHOOLS	692	0.02533572%
01I011	WESTVILLE PUBLIC SCHOOLS	3,449	0.12624797%
01I025	STILWELL PUBLIC SCHOOLS	5,659	0.20717815%
01I030	CAVE SPRINGS PUBLIC SCHOOLS	738	0.02700644%
02I001	BURLINGTON PUBLIC SCHOOLS	826	0.03022123%
02I046	CHEROKEE PUBLIC SCHOOLS	1,254	0.04590797%
02I093	TIMBERLAKE INDEPENDENT SCHOOL	1,209	0.04425151%
03C021	HARMONY PUBLIC SCHOOLS	772	0.02825758%
03C022	LANE PUBLIC SCHOOLS	997	0.03649064%
03I007	STRINGTOWN PUBLIC SCHOOLS	1,087	0.03979320%
03I015	ATOKA PUBLIC SCHOOLS	3,291	0.12049799%
03I019	TUSHKA PUBLIC SCHOOLS	1,343	0.04915892%
03I026	CANEY PUBLIC SCHOOLS	1,003	0.03672929%
04I022	BEAVER PUBLIC SCHOOLS	948	0.03472119%
04I075	BALKO PUBLIC SCHOOLS	819	0.02998686%
04I123	FORGAN PUBLIC SCHOOLS	488	0.01786911%
04I128	TURPIN PUBLIC SCHOOLS	1,189	0.04352428%
05I002	MERRITT PUBLIC SCHOOLS	1,830	0.06701036%
05I006	ELK CITY PUBLIC SCHOOLS	5,473	0.20035572%
05I031	SAYRE PUBLIC SCHOOLS	2,190	0.08016243%
05I051	ERICK PUBLIC SCHOOLS	690	0.02527666%
06I009	OKEENE PUBLIC SCHOOLS	1,352	0.04950527%
06I042	WATONGA PUBLIC SCHOOLS	2,397	0.08775998%
06I080	GEARY PUBLIC SCHOOLS	1,645	0.06021067%
06I105	CANTON PUBLIC SCHOOLS	2,042	0.07476797%
07H660	SOUTHEASTERN OKLA STATE UNIV	14,886	0.54497738%
07I001	SILO PUBLIC SCHOOLS	3,164	0.11584328%
07I002	ROCK CREEK PUBLIC SCHOOLS	1,565	0.05727800%
07I003	ACHILLE PUBLIC SCHOOLS	1,113	0.04074612%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
07I004	COLBERT PUBLIC SCHOOLS	\$ 2,305	0.08439892%
07I005	CADDO PUBLIC SCHOOLS	1,719	0.06291668%
07I040	BENNINGTON PUBLIC SCHOOLS	1,116	0.04083788%
07I048	CALERA PUBLIC SCHOOLS	2,289	0.08381179%
07I072	DURANT PUBLIC SCHOOLS	10,272	0.37606385%
07K002	CHOCTAW NATION INTERLOCAL COOP	1,509	0.05523000%
08I011	HYDRO-EAKLY PUBLIC SCHOOLS	1,274	0.04664996%
08I012	LOOKEBA-SICKLES PUBLIC SCHOOLS	634	0.02321734%
08I020	ANADARKO PUBLIC SCHOOLS	4,986	0.18251507%
08I033	CARNEGIE PUBLIC SCHOOLS	1,490	0.05455390%
08I056	BOONE-APACHE SCHOOLS	1,245	0.04557856%
08I064	CYRIL PUBLIC SCHOOLS	1,059	0.03876512%
08I086	GRACEMONT PUBLIC SCHOOLS	458	0.01677850%
08I160	CEMENT PUBLIC SCHOOLS	694	0.02540299%
08I161	HINTON PUBLIC SCHOOLS	2,073	0.07589051%
08I167	FORT COBB-BROXTON SCHOOLS	1,232	0.04510169%
08I168	BINGER-ONEY PUBLIC SCHOOL	999	0.03657928%
08V002	CADDO-KIOWA AREA VO-TECH	2,600	0.09518997%
09C029	RIVERSIDE PUBLIC SCHOOLS	526	0.01926437%
09C031	BANNER PUBLIC SCHOOLS	828	0.03030059%
09C070	DARLINGTON PUBLIC SCHOOLS	918	0.03358934%
09C162	MAPLE PUBLIC SCHOOLS	1,031	0.03772651%
09H052	REDLANDS COMMUNITY COLLEGE	3,948	0.14452190%
09I022	PIEDMONT PUBLIC SCHOOLS	10,126	0.37071947%
09I027	YUKON PUBLIC SCHOOLS	23,920	0.87569401%
09I034	EL RENO PUBLIC SCHOOLS	8,558	0.31331218%
09I057	UNION CITY PUBLIC SCHOOLS	886	0.03242474%
09I069	MUSTANG PUBLIC SCHOOLS	38,535	1.41070526%
09I076	CALUMET PUBLIC SCHOOLS	1,114	0.04076486%
09V006	CANADIAN VALLEY AREA VO-TECH	8,783	0.32152554%
10C072	ZANEIS PUBLIC SCHOOLS	850	0.03112615%
10I019	ARDMORE PUBLIC SCHOOLS	8,436	0.30881789%
10I021	SPRINGER PUBLIC SCHOOLS	985	0.03607516%
10I027	PLAINVIEW PUBLIC SCHOOLS	4,293	0.15718015%
10I032	LONE GROVE PUBLIC SCHOOLS	3,896	0.14261111%
10I043	WILSON PUBLIC SCHOOLS	1,167	0.04274083%
10I055	HEALDTON PUBLIC SCHOOL	1,257	0.04601085%
10I074	FOX PUBLIC SCHOOLS	695	0.02545698%
10I077	DICKSON PUBLIC SCHOOLS	3,620	0.13251458%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
10K001	TRI-COUNTY INTERLOCAL CO-OP	\$ 547	0.02003514%
10V020	SOUTHERN OKLAHOMA TECH CENTER	3,480	0.12738244%
11C010	LOWREY PUBLIC SCHOOLS	429	0.01569354%
11C014	NORWOOD PUBLIC SCHOOLS	627	0.02294020%
11C021	WOODALL PUBLIC SCHOOLS	1,309	0.04793732%
11C026	SHADY GROVE PUBLIC SCHOOLS	646	0.02366283%
11C031	PEGGS PUBLIC SCHOOLS	878	0.03213562%
11C034	GRAND VIEW PUBLIC SCHOOLS	2,611	0.09558691%
11C044	BRIGGS PUBLIC SCHOOLS	1,279	0.04681628%
11C066	TENKILLER PUBLIC SCHOOLS	1,064	0.03894844%
11H485	NORTHEASTERN STATE UNIVERSITY	20,380	0.74607477%
11I006	KEYS PUBLIC SCHOOLS	2,416	0.08844249%
11I016	HULBERT PUBLIC SCHOOLS	1,845	0.06755063%
11I035	TAHLEQUAH PUBLIC SCHOOLS	11,439	0.41875304%
12I001	BOSWELL PUBLIC SCHOOLS	970	0.03549652%
12I002	FORT TOWSON PUBLIC SCHOOLS	1,401	0.05127746%
12I004	SOPER PUBLIC SCHOOLS	1,027	0.03757948%
12I039	HUGO PUBLIC SCHOOLS	3,439	0.12588852%
13I002	BOISE CITY PUBLIC SCHOOLS	997	0.03648207%
13I010	FELT PUBLIC SCHOOLS	289	0.01058642%
14C016	ROBIN HILL PUBLIC SCHOOLS	827	0.03027454%
14I002	MOORE PUBLIC SCHOOLS	66,757	2.44390726%
14I029	NORMAN PUBLIC SCHOOLS	43,515	1.59303171%
14I040	NOBLE PUBLIC SCHOOLS	8,529	0.31225214%
14I057	LEXINGTON PUBLIC SCHOOLS	2,465	0.09025046%
14I070	LITTLE AXE PUBLIC SCHOOLS	3,606	0.13201572%
14V017	MOORE-NORMAN VO-TECH SCH	9,915	0.36296629%
15C004	COTTONWOOD PUBLIC SCHOOLS	687	0.02515743%
15I001	COALGATE PUBLIC SCHOOLS	2,887	0.10567635%
15I002	TUPELO PUBLIC SCHOOLS	895	0.03275619%
16C048	FLOWER MOUND PUBLIC SCHOOLS	770	0.02817590%
16C049	BISHOP PUBLIC SCHOOLS	1,211	0.04434311%
16H100	CAMERON UNIVERSITY	9,126	0.33408534%
16I001	CACHE PUBLIC SCHOOLS	5,804	0.21247979%
16I002	INDIAHOMA PUBLIC SCHOOLS	720	0.02636112%
16I003	STERLING PUBLIC SCHOOLS	980	0.03587832%
16I004	GERONIMO PUBLIC SCHOOLS	956	0.03501228%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
16I008	LAWTON PUBLIC SCHOOLS	\$ 36,885	1.35031931%
16I009	FLETCHER PUBLIC SCHOOLS	1,119	0.04098186%
16I016	ELGIN PUBLIC SCHOOLS	5,364	0.19637836%
16I132	CHATTANOOGA PUBLIC SCHOOLS	813	0.02975030%
16T001	COMANCHE ACADEMY SCHOOL	226	0.00827460%
16V009	GREAT PLAINS TECHNOLOGY CENTER	5,869	0.21484349%
17I001	WALTERS PUBLIC SCHOOLS	1,651	0.06045091%
17I101	TEMPLE PUBLIC SCHOOLS	587	0.02148863%
17I333	BIG PASTURE PUB SCHOOLS	657	0.02404267%
18C001	WHITE OAK PUBLIC SCHOOLS	212	0.00774648%
18I006	KETCHUM PUBLIC SCHOOLS	1,878	0.06874873%
18I017	WELCH PUBLIC SCHOOLS	1,152	0.04215807%
18I020	BLUEJACKET PUBLIC SCHOOLS	661	0.02418640%
18I065	VINITA PUBLIC SCHOOLS	4,468	0.16358171%
19C008	LONE STAR PUBLIC SCHOOLS	2,234	0.08179934%
19C012	GYPSY PUBLIC SCHOOLS	269	0.00983254%
19C034	PRETTY WATER PUBLIC SCHOOLS	926	0.03390828%
19C035	ALLEN-BOWDEN PUBLIC SCHOOLS	988	0.03617073%
19I002	BRISTOW PUBLIC SCHOOLS	5,194	0.19016121%
19I003	MANNFORD PUBLIC SCHOOLS	4,249	0.15555150%
19I005	MOUNDS PUBLIC SCHOOLS	1,800	0.06587863%
19I017	OLIVE PUBLIC SCHOOLS	779	0.02851833%
19I018	KIEFER PUBLIC SCHOOLS	1,705	0.06240321%
19I020	OILTON PUBLIC SCHOOLS	736	0.02693624%
19I021	DEPEW PUBLIC SCHOOLS	1,071	0.03922163%
19I031	KELLYVILLE PUBLIC SCHOOLS	2,235	0.08183023%
19I033	SAPULPA PUBLIC SCHOOLS	9,791	0.35845236%
19I039	DRUMRIGHT PUBLIC SCHOOLS	1,260	0.04613408%
19V003	CENTRAL OKLAHOMA AREA VO-TECH	5,329	0.19507187%
20H665	SOUTHWESTERN OKLA STATE UNIV	16,220	0.59377819%
20I005	ARAPAHO-BUTLER PUBLIC SCHOOLS	1,433	0.05245375%
20I007	THOMAS-FAY-CUSTER UNIFIED	1,454	0.05323581%
20I026	WEATHERFORD PUBLIC SCHOOLS	5,678	0.20787079%
20I099	CLINTON PUBLIC SCHOOLS	6,159	0.22547027%
21C006	CLEORA PUBLIC SCHOOLS	660	0.02415065%
21C014	LEACH PUBLIC SCHOOLS	408	0.01493711%
21C030	KENWOOD PUBLIC SCHOOLS	218	0.00796980%
21C034	MOSELEY PUBLIC SCHOOLS	444	0.01625575%
21I001	JAY PUBLIC SCHOOLS	5,737	0.21004329%
21I002	GROVE PUBLIC SCHOOLS	8,096	0.29639382%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
21I003	KANSAS PUBLIC SCHOOLS	\$ 2,696	0.09867975%
21I004	COLCORD PUBLIC SCHOOLS	2,398	0.08777351%
21I005	OAKS MISSION PUB SCHOOLS	616	0.02256755%
22I005	VICI PUBLIC SCHOOLS	1,193	0.04369224%
22I008	SEILING PUBLIC SCHOOLS	1,692	0.06194635%
22I010	TALOGA PUBLIC SCHOOLS	754	0.02760457%
23I002	FARGO PUBLIC SCHOOLS	964	0.03530861%
23I003	ARNETT PUBLIC SCHOOLS	828	0.03030544%
23I042	SHATTUCK PUBLIC SCHOOLS	1,375	0.05032134%
24I001	WAUKOMIS PUBLIC SCHOOLS	1,000	0.03660808%
24I018	KREMLIN-HILLSDALE PUBLIC SCHOOLS	758	0.02774178%
24I042	CHISHOLM PUBLIC SCHOOL	2,437	0.08921637%
24I047	GARBER PUBLIC SCHOOLS	1,299	0.04753919%
24I056	PIONEER-PLEASANT VALE SCHOOLS	1,810	0.06627260%
24I057	ENID PUBLIC SCHOOLS	19,948	0.73025968%
24I085	DRUMMOND PUBLIC SCHOOLS	990	0.03625220%
24I094	COVINGTON-DOUG PUBLIC SCHOOLS	988	0.03615352%
24V015	AUTRY TECHNOLOGY CENTER	3,776	0.13825066%
25C016	WHITEBEAD PUBLIC SCHOOLS	830	0.03037083%
25I002	STRATFORD PUBLIC SCHOOLS	2,080	0.07614707%
25I005	PAOLI PUBLIC SCHOOLS	785	0.02872193%
25I007	MAYSVILLE PUBLIC SCHOOLS	773	0.02831062%
25I009	LINDSAY PUBLIC SCHOOLS	3,149	0.11527066%
25I018	PAULS VALLEY PUBLIC SCHOOLS	4,184	0.15315342%
25I038	WYNNEWOOD PUBLIC SCHOOLS	2,080	0.07613466%
25I072	ELMORE CITY PUBLIC SCHOOLS	1,262	0.04620480%
26C037	FRIEND PUBLIC SCHOOLS	675	0.02470901%
26C096	MIDDLEBERG PUBLIC SCHOOLS	591	0.02162663%
26C131	PIONEER PUBLIC SCHOOLS	1,108	0.04057628%
26H150	UNIVERSITY OF SCIENCES & ARTS	5,099	0.18666190%
26I001	CHICKASHA PUBLIC SCHOOLS	6,763	0.24757021%
26I002	MINCO PUBLIC SCHOOLS	1,511	0.05530988%
26I051	NINNEKAH PUBLIC SCHOOLS	1,336	0.04892725%
26I056	ALEX PUBLIC SCHOOLS	1,414	0.05175516%
26I068	RUSH SPRINGS PUBLIC SCHOOLS	1,471	0.05386049%
26I095	BRIDGE CREEK PUBLIC SCHOOLS	4,140	0.15154279%
26I097	TUTTLE PUBLIC SCHOOLS	4,826	0.17667839%
26I099	VERDEN PUBLIC SCHOOLS	832	0.03044726%
26I128	AMBER-POCASSET PUB SCHOOLS	1,455	0.05327074%
27I054	MEDFORD PUBLIC SCHOOLS	1,761	0.06445864%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
27I090	POND CREEK - HUNTER PUBLIC SCHOOLS	\$ 1,316	0.04818329%
27I095	DEER CREEK-LAMONT PUB SCHOOLS	670	0.02454018%
28I001	MANGUM PUBLIC SCHOOLS	2,160	0.07907066%
28I003	GRANITE PUBLIC SCHOOLS	702	0.02568457%
29I066	HOLLIS PUBLIC SCHOOLS	1,588	0.05815155%
30I001	LAVERNE PUBLIC SCHOOLS	1,312	0.04803427%
30I004	BUFFALO PUBLIC SCHOOLS	859	0.03145893%
31C010	WHITEFIELD PUBLIC SCHOOLS	540	0.01976242%
31I013	KINTA PUBLIC SCHOOLS	741	0.02713113%
31I020	STIGLER PUBLIC SCHOOLS	3,695	0.13527071%
31I037	MCCURTAIN PUBLIC SCHOOLS	787	0.02881972%
31I043	KEOTA PUBLIC SCHOOLS	1,470	0.05382843%
32I001	MOSS PUBLIC SCHOOLS	920	0.03368917%
32I005	WETUMKA PUBLIC SCHOOLS	1,659	0.06073231%
32I035	HOLDENVILLE PUBLIC SCHOOLS	3,610	0.13215625%
32I048	CALVIN PUBLIC SCHOOLS	813	0.02974892%
32I054	STUART PUBLIC SCHOOLS	897	0.03285451%
32I056	GRAHAM-DUSTIN PUBLIC SCHOOLS	429	0.01571999%
32V025	WES WATKINS TECHNOLOGY CENTER	1,123	0.04110885%
33H041	WESTERN OKLA STATE COLLEGE	2,790	0.10212874%
33I001	NAVAJO PUBLIC SCHOOLS	1,231	0.04507865%
33I014	DUKE PUBLIC SCHOOLS	547	0.02002541%
33I018	ALTUS PUBLIC SCHOOLS	9,078	0.33234059%
33I040	OLUSTEE-ELDORADO PUBLIC SCHOOLS	800	0.02927722%
33I054	BLAIR PUBLIC SCHOOLS	639	0.02338148%
34C003	TERRAL PUBLIC SCHOOL	271	0.00990910%
34I001	RYAN PUBLIC SCHOOLS	927	0.03394325%
34I014	RINGLING PUBLIC SCHOOLS	1,162	0.04254460%
34I023	WAURIKA PUBLIC SCHOOLS	1,468	0.05372883%
35C007	MANNSVILLE PUBLIC SCHOOLS	376	0.01375153%
35C010	RAVIA PUBLIC SCHOOLS	414	0.01517004%
35H470	MURRAY STATE COLLEGE	4,322	0.15824084%
35I002	MILL CREEK PUBLIC SCHOOLS	667	0.02442568%
35I020	TISHOMINGO PUBLIC SCHOOLS	2,709	0.09916003%
35I029	MILBURN PUBLIC SCHOOLS	608	0.02226780%
35I035	COLEMAN PUBLIC SCHOOLS	625	0.02289663%
35I037	WAPANUCKA PUBLIC SCHOOLS	795	0.02910982%
36C027	PECKHAM PUBLIC SCHOOLS	528	0.01934771%
36C050	KILDARE PUBLIC SCHOOLS	470	0.01720807%
36H490	NORTHERN OKLAHOMA COLLEGE	6,842	0.25048317%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
36H758	UNIVERSITY CENTER AT PONCA CITY	\$ 93	0.00340217%
36I045	BLACKWELL PUBLIC SCHOOLS	2,815	0.10304884%
36I071	PONCA CITY PUBLIC SCHOOLS	12,581	0.46059432%
36I087	TONKAWA PUBLIC SCHOOLS	1,988	0.07276758%
36I125	NEWKIRK PUBLIC SCHOOLS	2,295	0.08401733%
36V013	PIONEER TECHNOLOGY CENTER	3,136	0.11480547%
37I002	DOVER PUBLIC SCHOOLS	1,011	0.03699880%
37I003	LOMEGA PUBLIC SCHOOLS	1,090	0.03990105%
37I007	KINGFISHER PUBLIC SCHOOLS	5,049	0.18485502%
37I016	HENNESSEY PUBLIC SCHOOLS	3,048	0.11156620%
37I089	CASHION PUBLIC SCHOOLS	2,371	0.08680380%
37I105	OKARCHE PUBLIC SCHOOLS	1,467	0.05369164%
37V026	CHISHOLM TRAIL TECHNOLOGY CENTER	1,202	0.04399272%
38A620	QUARTZ MOUNTAIN	59	0.00214358%
38I001	HOBART PUBLIC SCHOOLS	1,858	0.06802941%
38I002	LONE WOLF PUBLIC SCHOOLS	347	0.01271610%
38I003	MOUNTAIN VIEW-GOTEBO SCHOOLS	1,016	0.03720647%
38I004	SNYDER PUBLIC SCHOOLS	1,239	0.04537627%
39C004	PANOLA PUBLIC SCHOOLS	269	0.00986237%
39H240	EASTERN OKLAHOMA STATE COLLEGE	4,428	0.16210128%
39I001	WILBURTON PUBLIC SCHOOLS	2,318	0.08484194%
39I002	RED OAK PUBLIC SCHOOLS	895	0.03277984%
39I003	BUFFALO VALLEY PUBLIC SCHOOLS	533	0.01952449%
39V007	KIAMICHI TECHNOLOGY CENTER	8,241	0.30169458%
40C004	SHADY POINT PUBLIC SCHOOLS	553	0.02025103%
40C011	MONROE PUBLIC SCHOOLS	327	0.01197292%
40C014	HODGEN PUBLIC SCHOOLS	803	0.02938880%
40C039	FANSHAWE PUBLIC SCHOOLS	303	0.01110334%
40H053	CARL ALBERT STATE COLLEGE	5,718	0.20932699%
40I002	SPIRO PUBLIC SCHOOLS	2,995	0.10963260%
40I003	HEAVENER PUBLIC SCHOOLS	3,339	0.12225091%
40I007	POCOLA PUBLIC SCHOOLS	1,945	0.07121337%
40I016	LEFLORE PUBLIC SCHOOLS	744	0.02722210%
40I017	CAMERON PUBLIC SCHOOLS	843	0.03085013%
40I020	PANAMA PUBLIC SCHOOLS	2,498	0.09144171%
40I026	BOKOSHE PUBLIC SCHOOLS	794	0.02906674%
40I029	POTEAU PUBLIC SCHOOLS	7,333	0.26844473%
40I049	WISTER PUBLIC SCHOOLS	1,249	0.04570810%
40I052	TALIHINA PUBLIC SCHOOLS	2,257	0.08261650%
40I062	WHITESBORO PUBLIC SCHOOLS	826	0.03022433%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
40I067	HOWE PUBLIC SCHOOLS	\$ 1,955	0.07156972%
40I091	ARKOMA PUBLIC SCHOOLS	1,163	0.04258152%
41C005	WHITE ROCK PUBLIC SCHOOLS	382	0.01397892%
41I001	CHANDLER PUBLIC SCHOOLS	2,767	0.10128748%
41I003	DAVENPORT PUBLIC SCHOOLS	1,018	0.03727865%
41I004	WELLSTON PUBLIC SCHOOLS	1,478	0.05410019%
41I054	STROUD PUBLIC SCHOOLS	2,920	0.10691259%
41I095	MEEKER PUBLIC SCHOOLS	2,121	0.07765532%
41I103	PRAGUE PUBLIC SCHOOLS	2,577	0.09434575%
41I105	CARNEY PUBLIC SCHOOLS	731	0.02674341%
41I134	AGRA PUBLIC SCHOOLS	1,038	0.03799416%
42H420	LANGSTON UNIVERSITY	9,787	0.35830704%
42I001	GUTHRIE PUBLIC SCHOOLS	9,607	0.35170806%
42I002	CRESCENT PUBLIC SCHOOLS	1,435	0.05251756%
42I003	MULHALL-ORLANDO PUBLIC SCHOOLS	800	0.02927640%
42I014	COYLE PUBLIC SCHOOLS	1,080	0.03954606%
43C003	GREENVILLE PUBLIC SCHOOLS	425	0.01556764%
43I004	THACKERVILLE PUB SCHOOLS	856	0.03132525%
43I005	TURNER PUBLIC SCHOOLS	1,008	0.03688977%
43I016	MARIETTA PUBLIC SCHOOLS	2,984	0.10922763%
44I001	RINGWOOD PUBLIC SCHOOLS	908	0.03324695%
44I004	ALINE CLEO PUBLIC SCHOOLS	598	0.02188812%
44I084	FAIRVIEW PUBLIC SCHOOLS	2,394	0.08763145%
44I092	CIMARRON PUBLIC SCHOOL	895	0.03275090%
45I002	MADILL PUBLIC SCHOOLS	5,460	0.19987951%
45I003	KINGSTON PUBLIC SCHOOLS	3,781	0.13840081%
46C035	WICKLIFFE PUBLIC SCHOOLS	333	0.01220020%
46C043	OSAGE PUBLIC SCHOOLS	392	0.01436595%
46I001	PRYOR PUBLIC SCHOOLS	13,108	0.47988296%
46I002	ADAIR PUBLIC SCHOOL	2,899	0.10612967%
46I016	SALINA PUBLIC SCHOOLS	2,290	0.08383323%
46I017	LOCUST GROVE PUB SCHOOLS	4,150	0.15193073%
46I032	CHOUTEAU-MAZIE PUBLIC SCHOOLS	3,290	0.12042638%
46V011	NORTHEAST AREA VOC-TECH	7,982	0.29221342%
47I001	NEWCASTLE PUBLIC SCHOOLS	6,605	0.24180574%
47I002	DIBBLE PUBLIC SCHOOLS	1,844	0.06751183%
47I005	WASHINGTON PUBLIC SCHOOLS	2,509	0.09185908%
47I010	WAYNE PUBLIC SCHOOLS	1,373	0.05027169%
47I015	PURCELL PUBLIC SCHOOLS	3,730	0.13656500%

Teachers' Retirement System of Oklahoma

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
47I029	BLANCHARD PUBLIC SCHOOLS	\$ 5,257	0.19244101%
47V008	MID-AMERICA AREA VO-TECH	3,407	0.12473006%
48C001	FOREST GROVE PUBLIC SCHOOLS	664	0.02432317%
48C009	LUKFATA PUBLIC SCHOOLS	1,351	0.04944099%
48C023	GLOVER PUBLIC SCHOOLS	155	0.00567330%
48C037	DENISON PUBLIC SCHOOLS	875	0.03202800%
48C072	HOLLY CREEK PUB SCHOOLS	861	0.03151658%
48I005	IDABEL PUBLIC SCHOOLS	4,141	0.15160418%
48I006	HAWORTH PUBLIC SCHOOLS	1,768	0.06470820%
48I011	VALLIANT PUBLIC SCHOOLS	2,710	0.09919659%
48I013	EAGLETOWN PUBLIC SCHOOLS	639	0.02338312%
48I014	SMITHVILLE PUBLIC SCHOOLS	1,238	0.04533370%
48I039	WRIGHT CITY PUB SCHOOLS	1,558	0.05702098%
48I071	BATTIEST PUBLIC SCHOOLS	956	0.03498643%
48I074	BROKEN BOW PUBLIC SCHOOLS	4,839	0.17713309%
49C003	RYAL PUBLIC SCHOOLS	398	0.01455915%
49C016	STIDHAM PUBLIC SCHOOLS	244	0.00894400%
49I001	EUFULA PUBLIC SCHOOLS	4,045	0.14808585%
49I019	CHECOTAH PUBLIC SCHOOLS	4,610	0.16876827%
49I027	MIDWAY PUBLIC SCHOOLS	803	0.02940110%
49I064	HANNA PUBLIC SCHOOLS	327	0.01197098%
50I001	SULPHUR PUBLIC SCHOOLS	4,010	0.14679123%
50I010	DAVIS PUBLIC SCHOOLS	2,501	0.09156584%
51C009	WAINWRIGHT PUBLIC SCHOOLS	321	0.01175192%
51H165	CONNORS STATE COLLEGE	2,914	0.10669006%
51I002	HASKELL PUBLIC SCHOOLS	2,479	0.09076607%
51I003	FORT GIBSON PUBLIC SCHOOLS	4,918	0.18003097%
51I006	WEBBERS FALLS PUBLIC SCHOOLS	986	0.03610143%
51I008	OKTAHA PUBLIC SCHOOLS	2,484	0.09092118%
51I020	MUSKOGEE PUBLIC SCHOOLS	15,808	0.57870205%
51I029	HILLDALE PUBLIC SCHOOL	4,791	0.17538073%
51I046	BRAGGS PUBLIC SCHOOLS	466	0.01707513%
51I074	WARNER PUBLIC SCHOOLS	2,575	0.09427033%
51I088	PORUM PUBLIC SCHOOLS	1,418	0.05190641%
51V004	INDIAN CAPITOL AREA VO-TECH	4,923	0.18023861%
52I001	PERRY PUBLIC SCHOOLS	2,893	0.10590053%
52I002	BILLINGS PUBLIC SCHOOLS	395	0.01447408%
52I004	FRONTIER PUBLIC SCHOOL	2,389	0.08746796%
52I006	MORRISON PUBLIC SCHOOLS	1,877	0.06872484%

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Schedule of Employer Allocations

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
53I003	OKLAHOMA UNION SCHOOL	\$ 1,703	0.06234380%
53I040	NOWATA PUBLIC SCHOOLS	2,257	0.08262847%
53I051	SOUTH COFFEYVILLE SCHOOL	691	0.02531305%
54C029	BEARDEN PUBLIC SCHOOLS	404	0.01477372%
54I002	MASON PUBLIC SCHOOLS	738	0.02703415%
54I014	PADEN PUBLIC SCHOOLS	657	0.02406786%
54I026	OKEMAH PUBLIC SCHOOLS	2,348	0.08593935%
54I031	WELEETKA PUBLIC SCHOOLS	1,587	0.05810053%
55A090	OFFICE OF MGT AND ENTERPRISE SERVICES	88	0.00320340%
55A131	DEPARTMENT OF CORRECTIONS	886	0.03241933%
55A265	DEPARTMENT OF EDUCATION	21,577	0.78990090%
55A275	OFFICE OF EDUC QUALITY/ACCOUNTABILITY	281	0.01028585%
55A563	BOARD OF PRIVATE VOC SCHOOLS	63	0.00231076%
55A605	BOARD OF REGENTS FOR HIGHER ED	7,723	0.28274547%
55A610	REGIONAL UNIVERSITY SYSTEM OF OK	334	0.01221619%
55A618	OKLAHOMA STUDENT LOAN AUTH	3,764	0.13779749%
55A629	OKLA SCHOOL OF SCIENCE & MATH	1,725	0.06316489%
55A715	TEACHERS RETIREMENT SYSTEM	1,956	0.07160658%
55A803	STATEWIDE VIRTUAL CHT SCHOOL BOARD	236	0.00863832%
55A805	DEPT OF REHABILITATION SERVICE	2,257	0.08263732%
55A903	WESTERN VILLAGE CHARTER SCHOOL	933	0.03415100%
55A907	HARDING CHARTR PREP HIGH SCHOOL	1,836	0.06720646%
55A909	KIPP REACH COLLEGE PREP SCHOOL	1,264	0.04625698%
55C029	OAKDALE PUBLIC SCHOOLS	1,835	0.06715976%
55C074	CRUTCHO PUBLIC SCHOOLS	1,165	0.04265262%
55C986	THE ACADEMY OF SEMINOLE	914	0.03346672%
55E026	WESTERN GATEWAY	613	0.02244829%
55G007	JOHN REX CHARTER ELEM SCHOOL	1,705	0.06242235%
55G011	HARDING FINE ARTS CENTER	981	0.03589917%
55H056	ROSE STATE COLLEGE	10,373	0.37975795%
55H120	UNIVERSITY OF CENTRAL OKLAHOMA	44,046	1.61248450%
55H633	OKLA CITY COMMUNITY COLLEGE	18,334	0.67117117%
55I001	PUTNAM CITY PUBLIC SCHOOLS	56,786	2.07887791%
55I003	LUTHER PUBLIC SCHOOLS	2,232	0.08169288%
55I004	CHOCTAW/NICOMA PARK SCHOOLS	14,509	0.53114034%
55I006	DEER CREEK PUBLIC SCHOOLS	16,121	0.59016855%
55I007	HARRAH PUBLIC SCHOOLS	4,447	0.16280711%
55I009	JONES PUBLIC SCHOOLS	2,412	0.08831127%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
55I012	EDMOND PUBLIC SCHOOLS	\$ 67,065	2.45515890%
55I037	MILLWOOD PUBLIC SCHOOLS	2,986	0.10929702%
55I041	WESTERN HEIGHTS PUBLIC SCHOOLS	11,229	0.41107734%
55I052	MID-DEL PUBLIC SCHOOLS	36,288	1.32845589%
55I053	CROOKED OAK PUBLIC SCHOOLS	4,637	0.16975730%
55I088	BETHANY PUBLIC SCHOOLS	4,294	0.15721315%
55I089	OKLAHOMA CITY PUBLIC SCHOOLS	132,303	4.84347496%
55J001	OKLAHOMA YOUTH ACADEMY CHT SCHOOL	818	0.02995964%
55J003	LE MONDE INTERNATIONAL SCHOOL	667	0.02443611%
55J004	SOVEREIGN COMMUNITY SCHOOL	218	0.00796878%
55V021	FRANCIS TUTTLE TECHNOLOGY CENTER	14,315	0.52404107%
55V022	METRO TECH	9,496	0.34762124%
55V023	EASTERN OKLAHOMA CO TECH CENTER	2,066	0.07562619%
55Z001	EPIC ONE ON ONE CHARTER	92	0.00338604%
55Z014	EPIC CHARTER SCHOOL	64,917	2.37652837%
56C011	TWIN HILLS PUBLIC SCHOOLS	1,245	0.04556353%
56I001	OKMULGEE PUBLIC SCHOOLS	4,646	0.17009267%
56I002	HENRYETTA PUBLIC SCHOOLS	3,192	0.11687367%
56I003	MORRIS PUBLIC SCHOOLS	3,160	0.11569609%
56I004	BEGGS PUBLIC SCHOOLS	2,814	0.10300763%
56I005	PRESTON PUBLIC SCHOOLS	1,611	0.05897393%
56I006	SCHULTER PUBLIC SCHOOLS	734	0.02685907%
56I007	WILSON PUBLIC SCHOOLS	939	0.03437954%
56I008	DEWAR PUBLIC SCHOOLS	1,464	0.05358978%
56V028	GREEN COUNTRY TECHNOLOGY CENTER	1,186	0.04341433%
57C003	OSAGE HILLS PUBLIC SCHOOLS	602	0.02202802%
57C007	BOWRING PUBLIC SCHOOLS	245	0.00895125%
57C035	AVANT PUBLIC SCHOOLS	246	0.00900319%
57C052	ANDERSON PUBLIC SCHOOLS	959	0.03511858%
57C077	MCCORD PUBLIC SCHOOLS	797	0.02916984%
57I002	PAWHUSKA PUBLIC SCHOOLS	2,176	0.07965161%
57I011	SHIDLER PUBLIC SCHOOLS	880	0.03222044%
57I029	BARNSDALL PUBLIC SCHOOLS	1,066	0.03902223%
57I030	WYNONA PUBLIC SCHOOLS	353	0.01293050%
57I038	HOMINY PUBLIC SCHOOLS	1,916	0.07013826%
57I050	PRUE PUBLIC SCHOOLS	828	0.03030419%
57I090	WOODLAND PUBLIC SCHOOL	1,324	0.04845617%
57K001	OSAGE COUNTY INTERLOCAL COOP	1,135	0.04153961%
58C010	TURKEY FORD PUBLIC SCHOOLS	351	0.01283624%
58H480	NORTHEASTERN OKLA A&M COLLEGE	4,086	0.14957775%
58I001	WYANDOTTE PUBLIC SCHOOLS	2,299	0.08415221%
58I014	QUAPAW PUBLIC SCHOOLS	1,805	0.06607291%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
58I018	COMMERCE PUBLIC SCHOOLS	\$ 2,718	0.09951879%
58I023	MIAMI PUBLIC SCHOOLS	6,440	0.23575306%
58I026	AFTON PUBLIC SCHOOLS	1,589	0.05817286%
58I031	FAIRLAND PUBLIC SCHOOLS	1,790	0.06553898%
59C002	JENNINGS PUBLIC SCHOOLS	767	0.02809048%
59I001	PAWNEE PUBLIC SCHOOLS	1,753	0.06419312%
59I006	CLEVELAND PUBLIC SCHOOLS	4,443	0.16264254%
60A800	CAREER TECH	8,115	0.29709897%
60C104	OAK GROVE PUBLIC SCHOOLS	381	0.01394694%
60I003	RIPLEY PUBLIC SCHOOLS	1,235	0.04521963%
60I016	STILLWATER PUBLIC SCHOOLS	17,250	0.63148980%
60I056	PERKINS TRYON PUBLIC SCHOOLS	3,864	0.14144808%
60I067	CUSHING PUBLIC SCHOOLS	4,718	0.17272024%
60I101	GLENCOE PUBLIC SCHOOLS	909	0.03328726%
60I103	YALE PUBLIC SCHOOLS	1,115	0.04081609%
60K001	FIVE STAR INTERLOCAL COOP	1,058	0.03874166%
60V016	MERIDIAN TECHNOLOGY CENTER	4,224	0.15461759%
61C009	KREBS PUBLIC SCHOOLS	1,085	0.03972050%
61C029	FRINK-CHAMBERS PUBLIC SCHOOLS	1,243	0.04550166%
61C056	TANNEHILL PUBLIC SCHOOLS	457	0.01672896%
61C088	HAYWOOD PUBLIC SCHOOLS	570	0.02085362%
61E020	CARLTON LANDING ACADEMY	184	0.00672890%
61I001	HARTSHORNE PUBLIC SCHOOLS	2,792	0.10219427%
61I002	CANADIAN PUBLIC SCHOOLS	1,392	0.05095245%
61I011	HAILEYVILLE PUBLIC SCHOOLS	1,107	0.04051278%
61I014	KIOWA PUBLIC SCHOOLS	1,333	0.04880770%
61I017	QUINTON PUBLIC SCHOOLS	1,298	0.04750958%
61I025	INDIANOLA PUBLIC SCHOOLS	936	0.03424895%
61I028	CROWDER PUBLIC SCHOOLS	1,234	0.04519354%
61I030	SAVANNA PUBLIC SCHOOLS	988	0.03616961%
61I063	PITTSBURG PUBLIC SCHOOLS	771	0.02823542%
61I080	MCALESTER PUBLIC SCHOOLS	10,571	0.38697645%
62H230	EAST CENTRAL STATE UNIVERSITY	11,413	0.41782225%
62I001	ALLEN PUBLIC SCHOOLS	1,772	0.06486124%
62I009	VANOSS PUBLIC SCHOOLS	1,814	0.06640773%
62I016	BYNG PUBLIC SCHOOLS	5,376	0.19682398%
62I019	ADA PUBLIC SCHOOLS	9,183	0.33616904%
62I024	LATTA PUBLIC SCHOOLS	2,343	0.08579011%
62I030	STONEWALL PUBLIC SCHOOLS	1,374	0.05029090%
62I037	ROFF PUBLIC SCHOOLS	865	0.03166840%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
62V014	PONTOTOC TECHNOLOGY CENTER	\$ 1,828	0.06691807%
63C027	GROVE PUBLIC SCHOOLS	1,164	0.04261759%
63C029	PLEASANT GROVE PUBLIC SCHOOLS	641	0.02345215%
63C032	SOUTH ROCK CREEK PUBLIC SCHOOL	1,033	0.03782747%
63I001	MICLOUD PUBLIC SCHOOLS	4,295	0.15722059%
63I002	DALE PUBLIC SCHOOLS	1,922	0.07037211%
63I003	BETHEL PUBLIC SCHOOLS	3,115	0.11404209%
63I004	MACOMB PUBLIC SCHOOLS	1,001	0.03665379%
63I005	EARLSBORO PUBLIC SCHOOLS	769	0.02816221%
63I010	NORTH ROCK CREEK IND SCHOOL DIST	3,117	0.11412760%
63I092	TECUMSEH PUBLIC SCHOOLS	5,614	0.20552302%
63I093	SHAWNEE PUBLIC SCHOOLS	12,980	0.47518006%
63I112	ASHER PUBLIC SCHOOL	789	0.02887596%
63I115	WANETTE PUBLIC SCHOOLS	436	0.01597636%
63I117	MAUD PUBLIC SCHOOLS	934	0.03419511%
63V005	GORDON COOPER TECHNOLOGY CTR	3,776	0.13821935%
64C002	ALBION PUBLIC SCHOOLS	257	0.00942622%
64C004	TUSKAHOMA PUBLIC SCHOOLS	327	0.01196320%
64C015	NASHOBA PUBLIC SCHOOLS	360	0.01316208%
64I001	RATTAN PUBLIC SCHOOLS	1,749	0.06403812%
64I010	CLAYTON PUBLIC SCHOOLS	1,046	0.03829408%
64I013	ANTLERS PUBLIC SCHOOLS	2,713	0.09931755%
64I022	MOYERS PUBLIC SCHOOLS	567	0.02075671%
65I003	LEEDEY PUBLIC SCHOOLS	859	0.03144340%
65I006	REYDON PUBLIC SCHOOLS	720	0.02636526%
65I007	CHEYENNE PUBLIC SCHOOLS	1,183	0.04331175%
65I015	SWEETWATER PUBLIC SCHOOL	858	0.03139690%
65I066	HAMMON PUBLIC SCHOOLS	1,112	0.04070689%
66C009	JUSTUS-TIAWAH PUBLIC SCHOOLS	1,333	0.04880823%
66H461	ROGERS STATE UNIVERSITY	6,969	0.25512994%
66I001	CLAREMORE PUBLIC SCHOOLS	8,896	0.32566908%
66I002	CATOOSA PUBLIC SCHOOLS	4,413	0.16155519%
66I003	CHELSEA PUBLIC SCHOOLS	2,703	0.09896735%
66I004	OOLOGAH TALALA PUBLIC SCHOOLS	4,485	0.16418051%
66I005	INOLA PUBLIC SCHOOLS	3,875	0.14185459%
66I006	SEQUOYAH PUBLIC SCHOOLS	3,104	0.11363820%
66I007	FOYIL PUBLIC SCHOOLS	1,494	0.05471020%
66I008	VERDIGRIS PUBLIC SCHOOL	3,598	0.13170069%
67C054	JUSTICE PUBLIC SCHOOLS	726	0.02658011%
67H055	SEMINOLE STATE COLLEGE	4,669	0.17092087%
67I001	SEMINOLE PUBLIC SCHOOLS	4,518	0.16540012%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
67I002	WEWOKA PUBLIC SCHOOLS	\$ 2,307	0.08445369%
67I003	BOWLEGS PUBLIC SCHOOLS	745	0.02728862%
67I004	KONAWA PUBLIC SCHOOLS	2,145	0.07852969%
67I006	NEW LIMA PUBLIC SCHOOLS	849	0.03108182%
67I007	VARNUM PUBLIC SCHOOLS	1,028	0.03762436%
67I010	SASAKWA PUBLIC SCHOOLS	783	0.02865043%
67I014	STROTHER PUBLIC SCHOOLS	1,116	0.04083928%
67I015	BUTNER PUBLIC SCHOOLS	695	0.02545739%
68C001	LIBERTY PUBLIC SCHOOLS	1,122	0.04109230%
68C035	MARBLE CITY PUBLIC SCHOOLS	344	0.01260660%
68C036	BRUSHY PUBLIC SCHOOLS	923	0.03378733%
68C050	BELFONTE PUBLIC SCHOOLS	532	0.01947429%
68C068	MOFFETT PUBLIC SCHOOLS	1,141	0.04175589%
68I001	SALLISAW PUBLIC SCHOOLS	5,581	0.20430251%
68I002	VIAN PUBLIC SCHOOLS	2,396	0.08772472%
68I003	MULDROW PUBLIC SCHOOLS	4,294	0.15720599%
68I004	GANS PUBLIC SCHOOLS	1,208	0.04420533%
68I005	ROLAND PUBLIC SCHOOLS	3,178	0.11634565%
68I006	GORE PUBLIC SCHOOLS	1,548	0.05665348%
68I007	CENTRAL PUBLIC SCHOOLS	1,466	0.05366323%
69C082	GRANDVIEW PUBLIC SCHOOLS	369	0.01349914%
69I001	DUNCAN PUBLIC SCHOOLS	8,289	0.30343563%
69I002	COMANCHE PUBLIC SCHOOLS	2,506	0.09172890%
69I003	MARLOW PUBLIC SCHOOLS	3,537	0.12948069%
69I015	VELMA ALMA PUBLIC SCHOOLS	1,138	0.04165847%
69I021	EMPIRE PUBLIC SCHOOLS	1,269	0.04644134%
69I034	CENTRAL HIGH PUBLIC SCHOOLS	1,006	0.03682974%
69I042	BRAY-DOYLE PUBLIC SCHOOLS	1,289	0.04720175%
69V019	RED RIVER AREA VOTECH SCHOOL	2,186	0.08004108%
70C009	OPTIMA PUBLIC SCHOOLS	188	0.00688957%
70C080	STRAIGHT PUBLIC SCHOOLS	191	0.00699938%
70H530	OKLAHOMA PANHANDLE STATE UNIV	3,368	0.12328193%
70I001	YARBROUGH PUBLIC SCHOOLS	427	0.01561502%
70I008	GUYMON PUBLIC SCHOOLS	6,663	0.24392029%
70I015	HARDESTY PUBLIC SCHOOLS	231	0.00844527%
70I023	HOOKER PUBLIC SCHOOLS	1,827	0.06687772%
70I053	TYRONE PUBLIC SCHOOLS	589	0.02155054%
70I060	GOODWELL PUBLIC SCHOOLS	613	0.02243401%
70I061	TEXHOMA PUBLIC SCHOOLS	788	0.02885856%
71C009	DAVIDSON PUBLIC SCHOOLS	165	0.00602984%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
71I008	TIPTON PUBLIC SCHOOLS	\$ 816	0.02985943%
71I158	FREDERICK PUBLIC SCHOOLS	2,397	0.08773656%
71I249	GRANDFIELD PUBLIC SCHOOLS	679	0.02486867%
72A801	STREET SCHOOL	814	0.02978887%
72A904	TULSA SCHOOL OF ARTS & SCIENCES	1,271	0.04651889%
72C015	KEYSTONE PUBLIC SCHOOLS	787	0.02879903%
72E005	KIPP TULSA COLLEGE PREP	1,728	0.06327371%
72G001	DEBORAH BROWN COMMUNITY SCHOOL	1,000	0.03659732%
72H750	TULSA COMMUNITY COLLEGE	35,312	1.29273608%
72I001	TULSA PUBLIC SCHOOLS	107,080	3.92009455%
72I002	SAND SPRINGS PUBLIC SCHOOLS	13,604	0.49804057%
72I003	BROKEN ARROW PUBLIC SCHOOLS	49,049	1.79561438%
72I004	BIXBY PUBLIC SCHOOLS	17,889	0.65490243%
72I005	JENKS PUBLIC SCHOOLS	31,574	1.15589958%
72I006	COLLINSVILLE PUBLIC SCHOOLS	7,781	0.28485882%
72I007	SKIATOOK PUBLIC SCHOOLS	5,429	0.19875163%
72I008	SPERRY PUBLIC SCHOOLS	2,960	0.10835551%
72I009	UNION PUBLIC SCHOOLS	45,208	1.65502839%
72I010	BERRYHILL PUBLIC SCHOOLS	2,829	0.10357328%
72I011	OWASSO PUBLIC SCHOOLS	23,937	0.87632023%
72I013	GLENPOOL PUBLIC SCHOOLS	7,938	0.29059563%
72I014	LIBERTY PUBLIC SCHOOLS	1,338	0.04898298%
72V018	TULSA TECHNOLOGY CENTER	22,415	0.82058858%
73I001	OKAY PUBLIC SCHOOLS	1,103	0.04036356%
73I017	COWETA PUBLIC SCHOOLS	7,684	0.28128782%
73I019	WAGONER PUBLIC SCHOOLS	5,422	0.19847911%
73I365	PORTER CONSOLIDATED SCHOOLS	1,382	0.05059151%
74I004	COPAN PUBLIC SCHOOLS	676	0.02476022%
74I007	DEWEY PUBLIC SCHOOLS	2,757	0.10094530%
74I018	CANEY VALLEY PUBLIC SCHOOLS	2,362	0.08646210%
74I030	BARTLESVILLE PUBLIC SCHOOLS	15,377	0.56295022%
74V001	TRI COUNTY AREA VOTECH	3,327	0.12179976%
75I001	SENTINEL PUBLIC SCHOOLS	1,111	0.04065469%
75I010	BURNS FLAT-DILL CITY SCHOOL	1,827	0.06688982%
75I011	CANUTE PUBLIC SCHOOLS	1,087	0.03978502%
75I078	CORDELL PUBLIC SCHOOLS	1,852	0.06779629%
75V012	WESTERN TECHNOLOGY CENTER	2,978	0.10901079%
75V027	SOUTHWEST TECHNOLOGY CENTER	1,322	0.04841249%
76H505	NORTHWESTERN OKLA STATE UNIV	6,371	0.23324635%
76I001	ALVA PUBLIC SCHOOLS	3,038	0.11122403%

Teachers' Retirement System of Oklahoma
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
76I003	WAYNOKA PUBLIC SCHOOLS	\$ 1,093	0.04000389%
76I006	FREEDOM PUBLIC SCHOOLS	352	0.01287564%
76V010	NORTHWEST TECHNOLOGY CENTER	1,933	0.07075409%
77I001	WOODWARD PUBLIC SCHOOLS	6,733	0.24649138%
77I002	MOORELAND PUBLIC SCHOOLS	1,484	0.05432545%
77I003	SHARON MUTUAL PUBLIC SCHOOLS	819	0.03000079%
77I005	FORT SUPPLY PUBLIC SCHOOLS	560	0.02048966%
77V024	HIGH PLAINS TECHNOLOGY CENTER	1,944	0.07116857%
Total Remaining Employers		<u>2,435,823</u>	<u>89.17272113%</u>
Total Employer Contributions		<u>\$ 2,731,578</u>	<u>100.00000000%</u>

Teachers' Retirement System of Oklahoma

Schedule of Collective OPEB Amounts
As of and for the Year Ended June 30, 2023

	Deferred Outflows of Resources			Deferred Inflows of Resources			
	Net OPEB Liability (Asset)	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	OPEB Expense (Expense Offset)
All Employers	<u>\$ (50,368,072)</u>	<u>\$ 12,363,800</u>	<u>\$ 9,068,483</u>	<u>\$ 21,432,283</u>	<u>\$ 12,574,149</u>	<u>\$ 12,574,149</u>	<u>\$ 4,165,744</u>

* Employer specific amounts that are excluded from this schedule are the changes in proportion, differences between employer contributions and proportionate share of contributions, and employer contributions subsequent to the measurement date.

Note 1 - Nature of Entity

The following brief description of the Teachers' Retirement System of Oklahoma (the System) is provided for general information purposes only. The System's benefits are established and amended by State Statute and participants should refer to Title 70 of the Oklahoma Statutes, Sections 17-101 through 17.122.1, as amended.

The System was established as of July 1, 1943 for the purpose of providing retirement allowances and other specified benefits for qualified persons employed by state-supported educational institutions. The System is a part of the State of Oklahoma financial reporting entity, which is combined with other similar funds to comprise the fiduciary-pension and other postemployment benefit (OPEB) trust funds of the State of Oklahoma (the State). The System administers this cost-sharing multiple-employer benefit plan other than pensions (the Plan).

The supervisory authority for the management and operation of the System is a 15-member board of trustees, which acts as a fiduciary for investment of the funds and the application of plan interpretations. The board of trustees is comprised of six appointees from the Governor's Office, two appointees by the Senate Pro Tempore, two appointees by the House Speaker, four Ex Officio positions, and one non-voting member representing a qualified retired educator's association. Out of the six appointees from the Governor's Office, one must be a Higher Education representative, one is non-classified optional personnel, and the remaining four must work in the public or private funds management, banking, law or accounting field. Out of the two Senate Pro Tempore's as well as the House Speaker's appointees, one must be an active classroom teacher while the other be a retired member of Teachers' Retirement System of Oklahoma. The Ex Officio trustees are the State Superintendent, the Office of Management and Enterprise Services Director, the Career-Tech Director, and the State Treasurer or their designee.

OPEB Plan

Oklahoma teachers and other certified employees of common schools, faculty and administrators in public colleges and universities, and administrative personnel of state educational boards and employees of agencies must join the Plan. Membership is optional for all other regular employees of public educational institutions who work at least 20 hours per week. Additional information regarding Plan provisions can be found in the System's annual comprehensive financial report (ACFR), which can be accessed as described in Note 7.

Note 2 - Summary of Significant Accounting Policies

The Schedule of Employer Allocations and the Schedule of Collective OPEB Amounts (the Schedules) for the Plan were prepared in accordance with the following significant accounting policies.

Nature of the Schedules

The purpose of these Schedules is to provide employers information for their financial statements. The Schedules provide each employer with the basis used to determine their proportionate share of the net OPEB liability (asset), deferred outflows and inflows of resources, and OPEB expense (expense offset) as of and for the year ended June 30, 2023. Deferred outflows and inflows of resources, and OPEB expense (expense offset) include: each employer's proportionate share of plan level amounts such as differences between expected and actual experience, the net difference between projected and actual investment earnings on OPEB plan investments and changes in assumptions.

The Schedule of Collective OPEB Amounts represents collective amounts for the Plan. This Schedule excludes employer-specific deferral amounts that may need to be recognized to comply with governmental accounting standards. Specifically, this schedule excludes deferral amounts arising from the changes in employer proportion, differences between employer contributions and proportionate share of contributions, and employer contributions subsequent to the measurement date.

Measurement Focus and Basis of Accounting

Financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

Use of Estimates

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts for the net OPEB liability (asset) and deferred outflows and inflows of resources, and changes therein, and disclosures. Actual results could differ from those estimates and differences could be material.

Basis of the Allocation

In determining the proportionate share of the net OPEB liability (asset) and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. Contributions on the schedule of employer allocations are presented using the accrual basis of accounting. The System has determined that each employer's proportionate share will be determined based on the employer's contribution to the Plan as a percentage of the total contribution to the Plan by all employers.

Note 3 - OPEB Liability (Asset)

The OPEB liability (asset) is the portion of the actuarial present value of projected benefit payments related to past periods. The OPEB liability (asset) for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

The net OPEB liability (asset) for fiscal year 2023 is calculated as set forth below in the following table:

Net OPEB liability (asset) - Beginning July 1, 2022	\$ (43,741,584)
Total OPEB expense	4,165,744
Change in deferred outflow of resources	(10,047,239)
Change in deferred inflow of resources	1,986,585
OPEB employer contributions	<u>(2,731,578)</u>
 Net OPEB liability (asset) - Ending June 30, 2023	 <u>\$ (50,368,072)</u>

The components of the net OPEB liability (asset) at June 30, 2023, were as follows:

Total OPEB liability	\$ 419,483,308
Plan fiduciary net position	<u>(469,851,380)</u>
 Net OPEB liability (asset) per Schedule of Collective OPEB amounts	 <u>\$ (50,368,072)</u>
 Plan fiduciary net position as a percentage of total OPEB liability (asset)	 <u>112.01%</u>

Sensitivity of the OPEB liability (asset) to changes in the discount rate – The following presents the OPEB liability (asset) of the Plan's employers calculated using the discount rate of 7.00% as well as what the employers' liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Employer's OPEB liability (asset)	<u>\$ (5,088,921)</u>	<u>\$ (50,368,072)</u>	<u>\$ (88,655,626)</u>

The total OPEB liability (asset) as of June 30, 2023, was determined based on an actuarial valuation prepared as of June 30, 2023, using the following actuarial assumptions:

- Actuarial Cost Method—Entry Age Normal.
- Inflation—2.25 percent.
- Future Ad Hoc Cost-of-living Increases – None.
- Salary Increases—Composed of 2.25 percent wage inflation, plus .75% productivity increase rate, plus step-rate promotional increase for members with less than 25 years of service.

- Investment Rate of Return, net of investment expense – 7.00 percent.
- Retirement Age— Experience-based table of rates based on age, service, and gender. Adopted by the Board in July 2020 in conjunction with the five year experience study for the period ending June 30, 2019.
- Mortality Rates after Retirement— Males: 2020 GRS Southwest Region Teacher Mortality Table. Generational mortality improvements in accordance with the Ultimate MP scales are projected for the year 2020. Females: 2020 GRS Southwest Region Teacher Mortality Table. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.
- Mortality Rates for Active Members —Pub-2010 Teachers Active Employee Mortality table. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2010.
- Due to the nature of the benefit, health care trend rates are not applicable to the calculation of contribution rates.

Note 4 - Average Expected Remaining Service Life

The average expected remaining service life of the Plan is determined by taking the calculated total future service years of the Plan divided by the number of people in the Plan including retirees. The total future service years of the Plan are determined using the mortality, termination, retirement and disability assumptions associated with the Plan. The average expected service life of the Plan equals 6.3 years as of the valuation date June 30, 2023.

Note 5 - Types of Deferred Outflows and Inflows of Resources

Deferred outflows of resources are the consumption of net position that is applicable to future reporting periods. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods.

Difference Between Expected and Actual Experience

The actuary uses assumptions such as future salary increases and inflation to develop what they expect to be the experience of the Plan. Each year the difference between the expected experience and the actual experience is amortized over the average expected remaining service life of the Plan.

Net Difference Between Projected and Actual Investment Earnings

The actuary uses the Plan's long-term rate of return to project investment earnings net of investment expenses. The difference between the expected and the actual investment earnings is deferred and amortized over five years.

Changes in Assumptions

The impact of changes in assumptions used by the actuary is amortized over the average expected remaining service life of the Plan.

Amortization

The amortization of deferred outflows and inflows at June 30, 2023, is as follows:

	Total
2024	\$ 213,747
2025	(4,390,657)
2026	15,873,913
2027	(1,774,474)
2028	(833,739)
2029	(230,656)
	\$ 8,858,134

Note 6 - OPEB Expense (Expense Offset)

OPEB expense (expense offset) includes amounts for service cost (the normal cost under entry age normal for the year), interest on the total OPEB liability (asset), changes in the benefit structure, recognition of increases/decreases in liability (asset) due to actual versus expected experience, actuarial assumption changes, and investment gains/losses on the fair value of assets. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the Plan membership as of the measurement date.

The collective OPEB expense (expense offset) for fiscal year 2023 is calculated as set forth below in the following table:

Service cost	\$ 6,427,799
Interest on total OPEB liability (asset)	28,691,767
Projected earnings on plan investments	(31,623,843)
Administrative expense	13,321
Recognition of deferred outflows (inflows) due to liabilities	(2,708,332)
Recognition of deferred outflows (inflows) due to assets	3,365,032
	\$ 4,165,744
Allocated OPEB expense (expense offset) per schedule of OPEB amounts by employer	\$ 4,165,744

Note 7 - Access to the Teachers' Retirement System of Oklahoma Annual Comprehensive Financial Report (ACFR) and Actuarial Valuations

The Teachers' Retirement System of Oklahoma's June 30, 2023, ACFR and Actuarial Valuation can be located at the website below:

<https://oklahoma.gov/trs/publications/actuarial-reports.html>