



Schedule of Employer Allocations and Collective Pension  
Amounts

June 30, 2016

# Teachers' Retirement System of Oklahoma

Teachers' Retirement System of Oklahoma

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June 30, 2016

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## **Independent Auditor's Report**

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

### **Report on Schedule of Allocations and Net Pension Amounts by Employer**

We have audited the accompanying schedule of employer allocations of Teachers' Retirement System of Oklahoma (the System) as of and for the year ended June 30, 2016 and related notes. We have also audited the totals for the columns titled net pension liability, total deferred outflows of resources, total deferred inflow of resources and plan pension expense (specified column totals) included in the accompanying schedule of collective pension amounts (collectively the Schedules) of the System as of and for the year ended June 30, 2016, and related notes.

### **Management's Responsibility 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; this includes 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 Responsibility**

Our responsibility is to express opinions on the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts 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 System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflow of resources, and plan pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

**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, 2016, and our report thereon, dated October 31, 2016, expressed an unmodified opinion on those financial statements.

**Restriction on Use**

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

A handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed name of the firm.

Oklahoma City, Oklahoma  
January 19, 2017

Teachers' Retirement System of Oklahoma  
 Schedule of Employer Allocations  
 June 30, 2016

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
14H760	UNIVERSITY OF OKLAHOMA	\$ 20,235,984 *	4.76313969%
55H770	OU HEALTH SCIENCES CENTER	15,356,802 *	3.61467924%
60H010	OKLAHOMA STATE UNIVERSITY	23,650,849 *	5.56692964%
		<u>59,243,635</u>	<u>13.94474857%</u>
01C019	PEAVINE PUBLIC SCHOOLS	73,037	0.01719133%
01C022	MARYETTA PUBLIC SCHOOLS	387,088	0.09111263%
01C024	ROCKY MOUNTAIN PUBLIC SCHOOLS	114,907	0.02704670%
01C028	ZION PUBLIC SCHOOLS	165,664	0.03899390%
01C029	DAHLONEGAH PUBLIC SCHOOLS	90,897	0.02139527%
01C032	GREASY PUBLIC SCHOOLS	59,000	0.01388738%
01I004	WATTS PUBLIC SCHOOLS	111,016	0.02613086%
01I011	WESTVILLE PUBLIC SCHOOLS	528,654	0.12443446%
01I025	STILWELL PUBLIC SCHOOLS	722,294	0.17001323%
01I030	CAVE SPRINGS PUBLIC SCHOOLS	94,587	0.02226392%
02I001	BURLINGTON PUBLIC SCHOOLS	131,510	0.03095487%
02I046	CHEROKEE PUBLIC SCHOOLS	255,754	0.06019941%
02I093	TIMBERLAKE INDEPENDENT SCHOOL	233,860	0.05504581%
03C021	HARMONY PUBLIC SCHOOLS	117,656	0.02769395%
03C022	LANE PUBLIC SCHOOLS	168,249	0.03960230%
03I007	STRINGTOWN PUBLIC SCHOOLS	113,823	0.02679153%
03I015	ATOKA PUBLIC SCHOOLS	389,860	0.09176509%
03I019	TUSHKA PUBLIC SCHOOLS	214,763	0.05055091%
03I026	CANEY PUBLIC SCHOOLS	134,680	0.03170086%
04I022	BEAVER PUBLIC SCHOOLS	171,536	0.04037617%
04I075	BALKO PUBLIC SCHOOLS	120,874	0.02845125%
04I123	FORGAN PUBLIC SCHOOLS	104,373	0.02456725%
04I128	TURPIN PUBLIC SCHOOLS	219,152	0.05158385%
05I002	MERRITT PUBLIC SCHOOLS	292,157	0.06876790%
05I006	ELK CITY PUBLIC SCHOOLS	865,869	0.20380794%
05I031	SAYRE PUBLIC SCHOOLS	279,274	0.06573544%
05I051	ERICK PUBLIC SCHOOLS	132,370	0.03115732%
06I009	OKEENE PUBLIC SCHOOLS	174,542	0.04108352%
06I042	WATONGA PUBLIC SCHOOLS	353,871	0.08329397%
06I080	GEARY PUBLIC SCHOOLS	196,047	0.04614545%
06I105	CANTON PUBLIC SCHOOLS	256,834	0.06045356%
07H660	SOUTHEASTERN OKLA STATE UNIV	2,153,558	0.50690388%
07I001	SILO PUBLIC SCHOOLS	342,791	0.08068615%
07I002	ROCK CREEK PUBLIC SCHOOLS	212,487	0.05001517%
07I003	ACHILLE PUBLIC SCHOOLS	149,988	0.03530419%

\* Excludes contributions for the alternate contribution plan

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
07I004	COLBERT PUBLIC SCHOOLS	356,302	0.08386629%
07I005	CADDO PUBLIC SCHOOLS	239,186	0.05629964%
07I040	BENNINGTON PUBLIC SCHOOLS	153,800	0.03620145%
07I048	CALERA PUBLIC SCHOOLS	257,920	0.06070910%
07I072	DURANT PUBLIC SCHOOLS	1,567,036	0.36884839%
07K002	CHOCTAW NATION INTERLOCAL COOP	246,158	0.05794066%
08I011	HYDRO-EAKLY PUBLIC SCHOOLS	200,400	0.04717020%
08I012	LOOKEBA-SICKLES PUBLIC SCHOOLS	95,624	0.02250794%
08I020	ANADARKO PUBLIC SCHOOLS	984,294	0.23168290%
08I033	CARNEGIE PUBLIC SCHOOLS	244,498	0.05754985%
08I056	BOONE-APACHE SCHOOLS	236,483	0.05566338%
08I064	CYRIL PUBLIC SCHOOLS	166,564	0.03920583%
08I086	GRACEMONT PUBLIC SCHOOLS	83,449	0.01964224%
08I160	CEMENT PUBLIC SCHOOLS	97,516	0.02295331%
08I161	HINTON PUBLIC SCHOOLS	244,795	0.05761968%
08I167	FORT COBB-BROXTON SCHOOLS	174,711	0.04112341%
08I168	BINGER-ONEY PUBLIC SCHOOL	167,178	0.03935034%
08V002	CADDO-KIOWA AREA VO-TECH	500,443	0.11779401%
09C029	RIVERSIDE PUBLIC SCHOOLS	69,212	0.01629121%
09C031	BANNER PUBLIC SCHOOLS	93,529	0.02201476%
09C070	DARLINGTON PUBLIC SCHOOLS	197,151	0.04640533%
09C162	MAPLE PUBLIC SCHOOLS	135,671	0.03193417%
09H052	REDLANDS COMMUNITY COLLEGE	722,074	0.16996164%
09I022	PIEDMONT PUBLIC SCHOOLS	1,121,700	0.26402545%
09I027	YUKON PUBLIC SCHOOLS	3,263,586	0.76818185%
09I034	EL RENO PUBLIC SCHOOLS	1,157,964	0.27256127%
09I057	UNION CITY PUBLIC SCHOOLS	110,821	0.02608513%
09I069	MUSTANG PUBLIC SCHOOLS	4,039,012	0.95070144%
09I076	CALUMET PUBLIC SCHOOLS	129,944	0.03058607%
09V006	CANADIAN VALLEY AREA VO-TECH	1,368,077	0.32201749%
10A606	UNIV CENTER OF SOUTHERN OK	67,422	0.01586980%
10C072	ZANEIS PUBLIC SCHOOLS	99,254	0.02336243%
10I019	ARDMORE PUBLIC SCHOOLS	1,583,946	0.37282873%
10I021	SPRINGER PUBLIC SCHOOLS	141,291	0.03325704%
10I027	PLAINVIEW PUBLIC SCHOOLS	633,817	0.14918756%
10I032	LONE GROVE PUBLIC SCHOOLS	604,041	0.14217895%
10I043	WILSON PUBLIC SCHOOLS	181,989	0.04283648%
10I055	HEALDTON PUBLIC SCHOOL	189,953	0.04471100%
10I074	FOX PUBLIC SCHOOLS	125,153	0.02945847%
10I077	DICKSON PUBLIC SCHOOLS	560,876	0.13201891%

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10K001	TRI-COUNTY INTERLOCAL CO-OP	93,833	0.02208639%
10V020	SOUTHERN OKLAHOMA TECH CENTER	521,984	0.12286449%
11C010	LOWREY PUBLIC SCHOOLS	74,596	0.01755845%
11C014	NORWOOD PUBLIC SCHOOLS	119,391	0.02810233%
11C021	WOODALL PUBLIC SCHOOLS	256,086	0.06027749%
11C026	SHADY GROVE PUBLIC SCHOOLS	95,604	0.02250318%
11C031	PEGGS PUBLIC SCHOOLS	145,171	0.03417040%
11C034	GRAND VIEW PUBLIC SCHOOLS	354,987	0.08355665%
11C044	BRIGGS PUBLIC SCHOOLS	244,520	0.05755493%
11C066	TENKILLER PUBLIC SCHOOLS	219,196	0.05159439%
11H485	NORTHEASTERN STATE UNIVERSITY	4,262,107	1.00321348%
11I006	KEYS PUBLIC SCHOOLS	415,443	0.09778673%
11I016	HULBERT PUBLIC SCHOOLS	328,235	0.07725990%
11I035	TAHLEQUAH PUBLIC SCHOOLS	1,726,046	0.40627607%
12C003	GRANT PUBLIC SCHOOL	66,284	0.01560198%
12C021	SWINK PUBLIC SCHOOLS	72,417	0.01704548%
12I001	BOSWELL PUBLIC SCHOOLS	182,421	0.04293811%
12I002	FORT TOWSON PUBLIC SCHOOLS	191,242	0.04501442%
12I004	SOPER PUBLIC SCHOOLS	163,765	0.03854684%
12I039	HUGO PUBLIC SCHOOLS	498,356	0.11730291%
13I002	BOISE CITY PUBLIC SCHOOLS	142,061	0.03343838%
13I010	FELT PUBLIC SCHOOLS	47,496	0.01117955%
13I011	KEYES PUBLIC SCHOOLS	49,935	0.01175376%
14C016	ROBIN HILL PUBLIC SCHOOLS	97,916	0.02304741%
14I002	MOORE PUBLIC SCHOOLS	9,543,249	2.24628694%
14I029	NORMAN PUBLIC SCHOOLS	6,660,331	1.56770658%
14I040	NOBLE PUBLIC SCHOOLS	1,106,739	0.26050381%
14I057	LEXINGTON PUBLIC SCHOOLS	468,854	0.11035881%
14I070	LITTLE AXE PUBLIC SCHOOLS	451,934	0.10637618%
14V017	MOORE-NORMAN VO-TECH SCH	1,600,692	0.37677034%
15C004	COTTONWOOD PUBLIC SCHOOLS	110,776	0.02607433%
15I001	COALGATE PUBLIC SCHOOLS	433,449	0.10202515%
15I002	TUPELO PUBLIC SCHOOLS	141,192	0.03323362%
16C048	FLOWER MOUND PUBLIC SCHOOLS	107,303	0.02525702%
16C049	BISHOP PUBLIC SCHOOLS	187,886	0.04422443%
16H100	CAMERON UNIVERSITY	2,330,173	0.54847544%
16I001	CACHE PUBLIC SCHOOLS	844,759	0.19883905%
16I002	INDIAHOMA PUBLIC SCHOOLS	137,508	0.03236657%
16I003	STERLING PUBLIC SCHOOLS	171,979	0.04048048%
16I004	GERONIMO PUBLIC SCHOOLS	113,811	0.02678871%

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16I008	LAWTON PUBLIC SCHOOLS	6,023,260	1.41775316%
16I009	FLETCHER PUBLIC SCHOOLS	174,398	0.04104978%
16I016	ELGIN PUBLIC SCHOOLS	743,401	0.17498145%
16I132	CHATTANOOGA PUB SCHOOLS	122,521	0.02883896%
16V009	GREAT PLAINS TECHNOLOGY CENTER	1,014,090	0.23869608%
17I001	WALTERS PUBLIC SCHOOLS	265,503	0.06249413%
17I101	TEMPLE PUBLIC SCHOOLS	80,894	0.01904076%
17I333	BIG PASTURE PUB SCHOOLS	99,159	0.02334008%
18C001	WHITE OAK PUBLIC SCHOOLS	21,308	0.00501554%
18I006	KETCHUM PUBLIC SCHOOLS	315,693	0.07430769%
18I017	WELCH PUBLIC SCHOOLS	178,483	0.04201137%
18I020	BLUEJACKET PUBLIC SCHOOLS	94,195	0.02217169%
18I065	VINITA PUBLIC SCHOOLS	753,003	0.17724171%
18V011	NORTHEAST AREA VO-TECH	1,068,891	0.25159524%
19C008	LONE STAR PUBLIC SCHOOLS	325,432	0.07660018%
19C012	GYPSY PUBLIC SCHOOLS	52,170	0.01227984%
19C034	PRETTY WATER PUBLIC SCHOOLS	92,578	0.02179099%
19C035	ALLEN-BOWDEN PUBLIC SCHOOLS	152,106	0.03580266%
19I002	BRISTOW PUBLIC SCHOOLS	753,601	0.17738235%
19I003	MANNFORD PUBLIC SCHOOLS	662,533	0.15594685%
19I005	MOUNDS PUBLIC SCHOOLS	217,087	0.05109778%
19I017	OLIVE PUBLIC SCHOOLS	178,426	0.04199789%
19I018	KIEFER PUBLIC SCHOOLS	241,512	0.05684703%
19I020	OILTON PUBLIC SCHOOLS	120,984	0.02847710%
19I021	DEPEW PUBLIC SCHOOLS	165,263	0.03889949%
19I031	KELLYVILLE PUBLIC SCHOOLS	432,823	0.10187764%
19I033	SAPULPA PUBLIC SCHOOLS	1,645,868	0.38740400%
19I039	DRUMRIGHT PUBLIC SCHOOLS	251,296	0.05914997%
19V003	CENTRAL OKLAHOMA AREA VO-TECH	892,753	0.21013593%
20H665	SOUTHWESTERN OKLA STATE UNIV	2,855,517	0.67213082%
20I005	ARAPAHO-BUTLER PUBLIC SCHOOLS	183,521	0.04319706%
20I007	THOMAS-FAY-CUSTER UNIFIED	232,243	0.05466519%
20I026	WEATHERFORD PUBLIC SCHOOLS	744,239	0.17517870%
20I099	CLINTON PUBLIC SCHOOLS	865,087	0.20362391%
21C006	CLEORA PUBLIC SCHOOLS	91,298	0.02148969%
21C014	LEACH PUBLIC SCHOOLS	71,950	0.01693566%
21C030	KENWOOD PUBLIC SCHOOLS	58,515	0.01377314%
21C034	MOSELEY PUBLIC SCHOOLS	120,049	0.02825703%
21I001	JAY PUBLIC SCHOOLS	791,465	0.18629480%
21I002	GROVE PUBLIC SCHOOLS	1,153,028	0.27139934%



Teachers' Retirement System of Oklahoma  
Schedule of Employer Allocations  
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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
21I003	KANSAS PUBLIC SCHOOLS	367,697	0.08654838%
21I004	COLCORD PUBLIC SCHOOLS	280,366	0.06599243%
21I005	OAKS MISSION PUB SCHOOLS	101,347	0.02385499%
22I005	VICI PUBLIC SCHOOLS	179,998	0.04236786%
22I008	SEILING PUBLIC SCHOOLS	233,888	0.05505247%
22I010	TALOGA PUBLIC SCHOOLS	104,762	0.02465885%
23I002	FARGO PUBLIC SCHOOLS	159,407	0.03752121%
23I003	ARNETT PUBLIC SCHOOLS	125,378	0.02951138%
23I039	GAGE PUBLIC SCHOOLS	51,060	0.01201845%
23I042	SHATTUCK PUBLIC SCHOOLS	228,476	0.05377862%
24I001	WAUKOMIS PUBLIC SCHOOLS	144,375	0.03398285%
24I018	KREMLIN-HILLSDALE PUB SCHOOLS	103,914	0.02445928%
24I042	CHISHOLM PUBLIC SCHOOL	395,810	0.09316552%
24I047	GARBER PUBLIC SCHOOLS	173,933	0.04094021%
24I056	PIONEER-PLEASANT VALE SCHOOLS	245,528	0.05779232%
24I057	ENID PUBLIC SCHOOLS	3,208,048	0.75510941%
24I085	DRUMMOND PUBLIC SCHOOLS	151,364	0.03562808%
24I094	COVINGTON-DOUG PUB SCHS	133,027	0.03131189%
24V015	AUTRY TECHNOLOGY CENTER	627,095	0.14760553%
25C016	WHITEBEAD PUBLIC SCHOOLS	159,553	0.03755548%
25I002	STRATFORD PUBLIC SCHOOLS	308,644	0.07264858%
25I005	PAOLI PUBLIC SCHOOLS	120,196	0.02829177%
25I007	MAYSVILLE PUBLIC SCHOOLS	142,633	0.03357285%
25I009	LINDSAY PUBLIC SCHOOLS	433,435	0.10202179%
25I018	PAULS VALLEY PUBLIC SCHOOLS	528,484	0.12439442%
25I038	WYNNEWOOD PUBLIC SCHOOLS	289,607	0.06816769%
25I072	ELMORE CITY PUBLIC SCHOOLS	207,772	0.04890531%
26C037	FRIEND PUBLIC SCHOOLS	108,070	0.02543748%
26C096	MIDDLEBERG PUBLIC SCHOOLS	76,123	0.01791769%
26C131	PIONEER PUBLIC SCHOOLS	154,125	0.03627798%
26H150	UNIVERSITY OF SCIENCES & ARTS	648,120	0.15255433%
26I001	CHICKASHA PUBLIC SCHOOLS	952,448	0.22418687%
26I002	MINCO PUBLIC SCHOOLS	247,145	0.05817280%
26I051	NINNEKAH PUBLIC SCHOOLS	213,112	0.05016213%
26I056	ALEX PUBLIC SCHOOLS	133,945	0.03152794%
26I068	RUSH SPRINGS PUBLIC SCHOOLS	234,317	0.05515336%
26I095	BRIDGE CREEK PUBLIC SCHOOLS	431,118	0.10147646%
26I097	TUTTLE PUBLIC SCHOOLS	637,517	0.15005844%
26I099	VERDEN PUBLIC SCHOOLS	123,224	0.02900454%
26I128	AMBER-POCASSET PUB SCHS	208,956	0.04918401%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
27I054	MEDFORD PUBLIC SCHOOLS	226,907	0.05340937%
27I090	POND CREEK - HUNTER PUBLIC SCHOOLS	232,621	0.05475417%
27I095	DEER CREEK-LAMONT PUB SCHOOLS	121,946	0.02870359%
28I001	MANGUM PUBLIC SCHOOLS	349,836	0.08234429%
28I003	GRANITE PUBLIC SCHOOLS	128,711	0.03029587%
29I066	HOLLIS PUBLIC SCHOOLS	265,423	0.06247517%
30I001	LAVERNE PUBLIC SCHOOLS	203,193	0.04782752%
30I004	BUFFALO PUBLIC SCHOOLS	143,066	0.03367473%
31C010	WHITEFIELD PUBLIC SCHOOLS	60,680	0.01428293%
31I013	KINTA PUBLIC SCHOOLS	104,284	0.02454642%
31I020	STIGLER PUBLIC SCHOOLS	583,306	0.13729847%
31I037	MCCURTAIN PUBLIC SCHOOLS	116,831	0.02749976%
31I043	KEOTA PUBLIC SCHOOLS	209,728	0.04936575%
32I001	MOSS PUBLIC SCHOOLS	115,977	0.02729855%
32I005	WETUMKA PUBLIC SCHOOLS	225,544	0.05308851%
32I035	HOLDENVILLE PUBLIC SCHOOLS	469,693	0.11055621%
32I048	CALVIN PUBLIC SCHOOLS	122,037	0.02872506%
32I054	STUART PUBLIC SCHOOLS	127,561	0.03002525%
32V025	WES WATKINS TECHNOLOGY CENTER	186,321	0.04385617%
33H041	WESTERN OKLA STATE COLLEGE	546,432	0.12861908%
33I001	NAVAJO PUBLIC SCHOOLS	218,985	0.05154469%
33I014	DUKE PUBLIC SCHOOLS	79,897	0.01880616%
33I018	ALTUS PUBLIC SCHOOLS	1,468,951	0.34576135%
33I025	ELDORADO PUBLIC SCHOOLS	63,235	0.01488422%
33I035	OLUSTEE PUBLIC SCHOOLS	87,319	0.02055321%
33I054	BLAIR PUBLIC SCHOOLS	116,038	0.02731303%
34C003	TERRAL PUBLIC SCHOOL	36,330	0.00855137%
34I001	RYAN PUBLIC SCHOOLS	140,508	0.03307277%
34I014	RINGLING PUBLIC SCHOOLS	194,828	0.04585865%
34I023	WAURIKA PUBLIC SCHOOLS	199,139	0.04687318%
35C007	MANNSVILLE PUBLIC SCHOOLS	42,163	0.00992433%
35C010	RAVIA PUBLIC SCHOOLS	79,548	0.01872392%
35H470	MURRAY STATE COLLEGE	874,443	0.20582601%
35I002	MILL CREEK PUBLIC SCHOOLS	75,868	0.01785773%
35I020	TISHOMINGO PUBLIC SCHOOLS	431,361	0.10153357%
35I029	MILBURN PUBLIC SCHOOLS	88,298	0.02078358%
35I035	COLEMAN PUBLIC SCHOOLS	88,546	0.02084196%
35I037	WAPANUCKA PUBLIC SCHOOLS	94,652	0.02227910%
36C027	PECKHAM PUBLIC SCHOOLS	52,176	0.01228120%
36C050	KILDARE PUBLIC SCHOOLS	39,098	0.00920294%

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36H490	NORTHERN OKLAHOMA COLLEGE	1,415,272	0.33312620%
36H758	UNIVERSITY CENTER AT PONCA CITY	30,300	0.00713200%
36I045	BLACKWELL PUBLIC SCHOOLS	504,738	0.11880502%
36I071	PONCA CITY PUBLIC SCHOOLS	2,008,578	0.47277856%
36I087	TONKAWA PUBLIC SCHOOLS	300,902	0.07082630%
36I125	NEWKIRK PUBLIC SCHOOLS	354,096	0.08334702%
36V013	PIONEER TECHNOLOGY CENTER	480,030	0.11298937%
37I002	DOVER PUBLIC SCHOOLS	101,038	0.02378221%
37I003	LOMEGA PUBLIC SCHOOLS	121,546	0.02860940%
37I007	KINGFISHER PUBLIC SCHOOLS	598,719	0.14092638%
37I016	HENNESSEY PUBLIC SCHOOLS	372,946	0.08778398%
37I089	CASHION PUBLIC SCHOOLS	180,416	0.04246624%
37I105	OKARCHE PUBLIC SCHOOLS	137,652	0.03240057%
37V026	CHISHOLM TRAIL TECHNOLOGY CNTR	151,456	0.03564961%
38A620	QUARTZ MOUNTAIN	96,216	0.02264738%
38I001	HOBART PUBLIC SCHOOLS	313,430	0.07377499%
38I002	LONE WOLF PUBLIC SCHOOLS	57,763	0.01359624%
38I003	MOUNTAIN VIEW-GOTEBO SCHOOLS	137,634	0.03239627%
38I004	SNYDER PUBLIC SCHOOLS	216,170	0.05088203%
39H240	EASTERN OKLAHOMA STATE COLLEGE	882,790	0.20779078%
39I001	WILBURTON PUBLIC SCHOOLS	395,795	0.09316215%
39I002	RED OAK PUBLIC SCHOOLS	121,644	0.02863242%
39I003	BUFFALO VALLEY PUB SCHS	81,027	0.01907206%
39I004	PANOLA PUBLIC SCHOOLS	104,071	0.02449629%
39V007	KIAMICHI TECHNOLOGY CENTER	1,491,831	0.35114684%
40C004	SHADY POINT PUBLIC SCHOOLS	62,796	0.01478083%
40C011	MONROE PUBLIC SCHOOLS	54,945	0.01293300%
40C014	HODGEN PUBLIC SCHOOLS	142,153	0.03345995%
40C039	FANSHAWE PUBLIC SCHOOLS	33,419	0.00786610%
40H053	CARL ALBERT STATE COLLEGE	1,130,508	0.26609860%
40I002	SPIRO PUBLIC SCHOOLS	464,715	0.10938440%
40I003	HEAVENER PUBLIC SCHOOLS	589,845	0.13883762%
40I007	POCOLA PUBLIC SCHOOLS	317,366	0.07470150%
40I016	LEFLORE PUBLIC SCHOOLS	103,514	0.02436503%
40I017	CAMERON PUBLIC SCHOOLS	116,779	0.02748743%
40I020	PANAMA PUBLIC SCHOOLS	313,767	0.07385430%
40I026	BOKOSHE PUBLIC SCHOOLS	105,872	0.02492021%
40I029	POTEAU PUBLIC SCHOOLS	963,392	0.22676293%
40I049	WISTER PUBLIC SCHOOLS	215,998	0.05084159%
40I052	TALIHINA PUBLIC SCHOOLS	314,359	0.07399362%

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40I062	WHITESBORO PUBLIC SCHOOLS	109,775	0.02583884%
40I067	HOWE PUBLIC SCHOOLS	198,925	0.04682283%
40I091	ARKOMA PUBLIC SCHOOLS	172,733	0.04065795%
41C005	WHITE ROCK PUBLIC SCHOOLS	53,392	0.01256729%
41I001	CHANDLER PUBLIC SCHOOLS	427,531	0.10063211%
41I003	DAVENPORT PUBLIC SCHOOLS	134,949	0.03176435%
41I004	WELLSTON PUBLIC SCHOOLS	227,685	0.05359236%
41I054	STROUD PUBLIC SCHOOLS	358,546	0.08439450%
41I095	MEEKER PUBLIC SCHOOLS	359,460	0.08460951%
41I103	PRAGUE PUBLIC SCHOOLS	430,318	0.10128809%
41I105	CARNEY PUBLIC SCHOOLS	80,244	0.01888787%
41I134	AGRA PUBLIC SCHOOLS	159,000	0.03742536%
42H420	LANGSTON UNIVERSITY	2,140,401	0.50380689%
42I001	GUTHRIE PUBLIC SCHOOLS	1,440,593	0.33908632%
42I002	CRESCENT PUBLIC SCHOOLS	287,011	0.06755663%
42I003	MULHALL-ORLANDO PUBLIC SCHOOLS	130,626	0.03074682%
42I014	COYLE PUBLIC SCHOOLS	143,870	0.03386407%
43C003	GREENVILLE PUBLIC SCHOOLS	51,135	0.01203617%
43I004	THACKERVILLE PUB SCHOOLS	171,003	0.04025072%
43I005	TURNER PUBLIC SCHOOLS	167,165	0.03934718%
43I016	MARIETTA PUBLIC SCHOOLS	432,185	0.10172755%
44I001	RINGWOOD PUBLIC SCHOOLS	139,316	0.03279212%
44I004	ALINE CLEO PUBLIC SCHOOLS	89,318	0.02102360%
44I084	FAIRVIEW PUBLIC SCHOOLS	360,596	0.08487705%
44I092	CIMARRON PUBLIC SCHOOL	145,019	0.03413444%
45I002	MADILL PUBLIC SCHOOLS	750,970	0.17676301%
45I003	KINGSTON PUBLIC SCHOOLS	545,278	0.12834742%
46C021	SPAVINAW PUBLIC SCHOOLS	37,839	0.00890643%
46C035	WICKLIFFE PUBLIC SCHOOLS	62,576	0.01472921%
46C043	OSAGE PUBLIC SCHOOLS	84,350	0.01985417%
46I001	PRYOR PUBLIC SCHOOLS	1,197,826	0.28194397%
46I002	ADAIR PUBLIC SCHOOL	418,435	0.09849120%
46I016	SALINA PUBLIC SCHOOLS	345,696	0.08136989%
46I017	LOCUST GROVE PUB SCHOOLS	724,094	0.17043711%
46I032	CHOUTEAU-MAZIE PUBLIC SCHOOLS	441,274	0.10386689%
47I001	NEWCASTLE PUBLIC SCHOOLS	715,382	0.16838634%
47I002	DIBBLE PUBLIC SCHOOLS	236,608	0.05569266%
47I005	WASHINGTON PUBLIC SCHOOLS	338,180	0.07960059%
47I010	WAYNE PUBLIC SCHOOLS	242,229	0.05701578%
47I015	PURCELL PUBLIC SCHOOLS	577,030	0.13582122%

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47I029	BLANCHARD PUBLIC SCHOOLS	737,800	0.17366307%
47V008	MID-AMERICA AREA VO-TECH	483,428	0.11378924%
48C001	FOREST GROVE PUBLIC SCHOOLS	95,410	0.02245747%
48C009	LUKFATA PUBLIC SCHOOLS	158,927	0.03740818%
48C023	GLOVER PUBLIC SCHOOLS	32,376	0.00762068%
48C037	DENISON PUBLIC SCHOOLS	117,119	0.02756742%
48C072	HOLLY CREEK PUB SCHOOLS	104,504	0.02459823%
48I005	IDABEL PUBLIC SCHOOLS	562,866	0.13248719%
48I006	HAWORTH PUBLIC SCHOOLS	270,076	0.06357051%
48I011	VALLIANT PUBLIC SCHOOLS	346,210	0.08149088%
48I013	EAGLETOWN PUBLIC SCHOOLS	109,920	0.02587297%
48I014	SMITHVILLE PUBLIC SCHOOLS	189,362	0.04457202%
48I039	WRIGHT CITY PUB SCHOOLS	223,143	0.05252337%
48I071	BATTIEST PUBLIC SCHOOLS	155,667	0.03664081%
48I074	BROKEN BOW PUBLIC SCHOOLS	766,686	0.18046236%
48K002	S E OKLAHOMA INTERLOCAL COOP	42,901	0.01009809%
49C003	RYAL PUBLIC SCHOOLS	59,653	0.01404117%
49C016	STIDHAM PUBLIC SCHOOLS	56,741	0.01335570%
49I001	EUFAULA PUBLIC SCHOOLS	599,747	0.14116825%
49I019	CHECOTAH PUBLIC SCHOOLS	680,469	0.16016866%
49I027	MIDWAY PUBLIC SCHOOLS	104,725	0.02465018%
49I064	HANNA PUBLIC SCHOOLS	78,230	0.01841375%
50I001	SULPHUR PUBLIC SCHOOLS	663,471	0.15616752%
50I010	DAVIS PUBLIC SCHOOLS	434,239	0.10221099%
51C009	WAINWRIGHT PUBLIC SCHOOLS	60,757	0.01430103%
51H165	CONNORS STATE COLLEGE	631,024	0.14853020%
51I002	HASKELL PUBLIC SCHOOLS	363,089	0.08546383%
51I003	FORT GIBSON PUB SCHOOLS	846,682	0.19929174%
51I006	WEBBERS FALLS PUBLIC SCHOOLS	133,911	0.03151993%
51I008	OKTAHA PUBLIC SCHOOLS	316,906	0.07459327%
51I020	MUSKOGEE PUBLIC SCHOOLS	2,709,953	0.63786787%
51I029	HILDALE PUBLIC SCHOOL	707,023	0.16641884%
51I046	BRAGGS PUBLIC SCHOOLS	92,665	0.02181147%
51I074	WARNER PUBLIC SCHOOLS	385,032	0.09062867%
51I088	PORUM PUBLIC SCHOOLS	254,937	0.06000710%
51V004	INDIAN CAPITOL AREA VO-TECH	890,722	0.20965792%
52I001	PERRY PUBLIC SCHOOLS	411,285	0.09680817%
52I002	BILLINGS PUBLIC SCHOOLS	61,447	0.01446334%
52I004	FRONTIER PUBLIC SCHOOL	299,479	0.07049129%
52I006	MORRISON PUBLIC SCHOOLS	230,721	0.05430701%

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53I003	OKLAHOMA UNION SCHOOL	262,893	0.06187969%
53I040	NOWATA PUBLIC SCHOOLS	385,434	0.09072326%
53I051	SOUTH COFFEYVILLE SCHOOL	112,304	0.02643410%
54C029	BEARDEN PUBLIC SCHOOLS	50,879	0.01197580%
54I002	MASON PUBLIC SCHOOLS	132,748	0.03124615%
54I014	PADEN PUBLIC SCHOOLS	117,819	0.02773212%
54I026	OKEMAH PUBLIC SCHOOLS	442,900	0.10424969%
54I031	WELEETKA PUBLIC SCHOOLS	229,645	0.05405384%
54I054	GRAHAM-DUSTIN PUBLIC SCHOOLS	126,134	0.02968949%
55A015	C C O S A	10,843	0.00255211%
55A090	OMES	53,858	0.01267719%
55A131	DEPARTMENT OF CORRECTIONS	99,978	0.02353273%
55A265	DEPARTMENT OF EDUCATION	2,198,080	0.51738337%
55A275	OFFICE OF ED QUALITY AND ACCOUNTABILITY	82,518	0.01942314%
55A563	BOARD OF PRIVATE VOC SCHOOLS	16,181	0.00380858%
55A605	BOARD OF REGENTS FOR HIGHER ED	1,625,735	0.38266503%
55A610	BOARD OF REGENTS OF OK COLLEGE	57,149	0.01345160%
55A618	OKLAHOMA STUDENT LOAN AUTH	421,960	0.09932093%
55A629	OKLA SCHOOL OF SCIENCE & MATH	312,419	0.07353707%
55A715	TEACHERS RETIREMENT SYSTEM	256,729	0.06042887%
55A803	STATEWIDE VIRTUAL CHARTER SCHOOL BOARD	14,199	0.00334211%
55A805	DEPT OF REHABILITATION SERVICE	380,494	0.08956062%
55A901	INDEPENDENCE CHRTR MIDL SCHOOL	105,056	0.02472795%
55A903	WESTERN VILLAGE CHARTER SCHOOL	128,435	0.03023102%
55A907	HARDING CHARTR PREP HIGHSCHOOL	148,707	0.03500272%
55A909	KIPP REACH COLLEGE PREP SCHOOL	192,535	0.04531882%
55C029	OAKDALE PUBLIC SCHOOLS	270,669	0.06371004%
55C074	CRUTCHO PUBLIC SCHOOLS	155,245	0.03654152%
55E010	HARDING FINE ARTS CENTER	129,363	0.03044939%
55E016	HARPER ACADEMY CHARTER SCHOOL	21,925	0.00516072%
55G007	JOHN REX CHARTER ELEM SCHOOL	128,880	0.03033575%
55H056	ROSE STATE COLLEGE	2,156,215	0.50752917%
55H120	UNIVERSITY OF CENTRAL OKLAHOMA	7,894,352	1.85817006%
55H633	OKLA CITY COMMUNITY COLLEGE	3,489,432	0.82134154%
55I001	PUTNAM CITY PUBLIC SCHOOLS	7,698,349	1.81203495%
55I003	LUTHER PUBLIC SCHOOLS	349,952	0.08237158%
55I004	CHOCTAW/NICOMA PARK SCHOOLS	2,272,098	0.53480580%
55I006	DEER CREEK PUBLIC SCHOOLS	1,662,825	0.39139522%
55I007	HARRAH PUBLIC SCHOOLS	767,710	0.18070337%
55I009	JONES PUBLIC SCHOOLS	348,716	0.08208062%

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55I012	EDMOND PUBLIC SCHOOLS	9,422,064	2.21776255%
55I037	MILLWOOD PUBLIC SCHOOLS	396,163	0.09324877%
55I041	WESTERN HEIGHTS PUBLIC SCHOOLS	1,630,725	0.38383962%
55I052	MID-DEL PUBLIC SCHOOLS	6,993,251	1.64606919%
55I053	CROOKED OAK PUBLIC SCHOOLS	679,619	0.15996840%
55I088	BETHANY PUBLIC SCHOOLS	635,501	0.14958394%
55I089	OKLAHOMA CITY PUBLIC SCHOOLS	20,742,769	4.88242665%
55J001	OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL	168,036	0.03955223%
55V021	FRANCIS TUTTLE TECHNOLOGY CNTR	2,585,780	0.60864002%
55V022	METRO TECH	1,627,785	0.38314764%
55V023	EASTERN OKLAHOMA CO TECH CENTR	397,485	0.09355991%
55Z001	EPIC CHARTER	728,905	0.17156952%
55Z005	ABLE CHARTER SCHOOL	10,536	0.00247985%
56C011	TWIN HILLS PUBLIC SCHOOLS	161,707	0.03806261%
56I001	OKMULGEE PUBLIC SCHOOLS	789,473	0.18582590%
56I002	HENRYETTA PUBLIC SCHOOLS	515,077	0.12123874%
56I003	MORRIS PUBLIC SCHOOLS	501,154	0.11796146%
56I004	BEGGS PUBLIC SCHOOLS	492,041	0.11581637%
56I005	PRESTON PUBLIC SCHOOLS	209,297	0.04926431%
56I006	SCHULTER PUBLIC SCHOOLS	86,668	0.02039983%
56I007	WILSON PUBLIC SCHOOLS	119,849	0.02821010%
56I008	DEWAR PUBLIC SCHOOLS	185,145	0.04357934%
56V028	GREEN COUNTRY TECHNOLOGY CTR	176,594	0.04156659%
57C003	OSAGE HILLS PUBLIC SCHOOLS	62,438	0.01469669%
57C007	BOWRING PUBLIC SCHOOLS	36,775	0.00865616%
57C035	AVANT PUBLIC SCHOOLS	40,112	0.00944164%
57C052	ANDERSON PUBLIC SCHOOLS	125,974	0.02965166%
57C077	MCCORD PUBLIC SCHOOLS	111,032	0.02613476%
57I002	PAWHUSKA PUBLIC SCHOOLS	330,784	0.07785992%
57I011	SHIDLER PUBLIC SCHOOLS	118,087	0.02779533%
57I029	BARNSDALL PUBLIC SCHOOLS	187,565	0.04414898%
57I030	WYNONA PUBLIC SCHOOLS	46,020	0.01083225%
57I038	HOMINY PUBLIC SCHOOLS	269,785	0.06350186%
57I050	PRUE PUBLIC SCHOOLS	135,716	0.03194474%
57I090	WOODLAND PUBLIC SCHOOL	203,312	0.04785559%
57K001	OSAGE COUNTY INTERLOCAL COOP	117,209	0.02758852%
58C010	TURKEY FORD PUBLIC SCHOOLS	55,587	0.01308406%
58H480	NORTHEASTERN OKLA A&M COLLEGE	922,413	0.21711737%
58I001	WYANDOTTE PUBLIC SCHOOLS	358,280	0.08433174%
58I014	QUAPAW PUBLIC SCHOOLS	304,769	0.07173632%

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58I018	COMMERCE PUBLIC SCHOOLS	430,463	0.10132224%
58I023	MIAMI PUBLIC SCHOOLS	1,058,273	0.24909591%
58I026	AFTON PUBLIC SCHOOLS	259,884	0.06117146%
58I031	FAIRLAND PUBLIC SCHOOLS	255,890	0.06023129%
59C002	JENNINGS PUBLIC SCHOOLS	84,122	0.01980054%
59I001	PAWNEE PUBLIC SCHOOLS	314,084	0.07392908%
59I006	CLEVELAND PUBLIC SCHOOLS	711,473	0.16746629%
60A800	CAREER TECH	1,704,021	0.40109185%
60C104	OAK GROVE PUBLIC SCHOOLS	60,187	0.01416669%
60I003	RIPLEY PUBLIC SCHOOLS	190,818	0.04491463%
60I016	STILLWATER PUBLIC SCHOOLS	2,433,189	0.57272336%
60I056	PERKINS TRYON PUBLIC SCHOOLS	547,203	0.12880046%
60I067	CUSHING PUBLIC SCHOOLS	789,281	0.18578066%
60I101	GLENCOE PUBLIC SCHOOLS	140,828	0.03314816%
60I103	YALE PUBLIC SCHOOLS	179,912	0.04234755%
60K001	FIVE STAR INTERLOCAL COOP	291,564	0.06862835%
60V016	MERIDIAN TECHNOLOGY CENTER	714,564	0.16819380%
61C009	KREBS PUBLIC SCHOOLS	148,194	0.03488195%
61C029	FRINK-CHAMBERS PUBLIC SCHOOLS	183,189	0.04311901%
61C056	TANNEHILL PUBLIC SCHOOLS	84,108	0.01979740%
61C088	HAYWOOD PUBLIC SCHOOLS	95,633	0.02250996%
61I001	HARTSHORNE PUBLIC SCHOOLS	438,599	0.10323738%
61I002	CANADIAN PUBLIC SCHOOLS	229,561	0.05403390%
61I011	HAILEYVILLE PUBLIC SCHOOLS	163,676	0.03852603%
61I014	KIOWA PUBLIC SCHOOLS	251,484	0.05919430%
61I017	QUINTON PUBLIC SCHOOLS	248,701	0.05853927%
61I025	INDIANOLA PUBLIC SCHOOLS	115,600	0.02720999%
61I028	CROWDER PUBLIC SCHOOLS	198,411	0.04670189%
61I030	SAVANNA PUBLIC SCHOOLS	170,329	0.04009187%
61I063	PITTSBURG PUBLIC SCHOOLS	85,490	0.02012261%
61I080	MCALESTER PUBLIC SCHOOLS	1,444,317	0.33996294%
62H230	EAST CENTRAL STATE UNIVERSITY	2,261,109	0.53221908%
62I001	ALLEN PUBLIC SCHOOLS	195,956	0.04612408%
62I009	VANOSS PUBLIC SCHOOLS	220,929	0.05200212%
62I016	BYNG PUBLIC SCHOOLS	893,591	0.21033326%
62I019	ADA PUBLIC SCHOOLS	1,483,686	0.34922957%
62I024	LATTA PUBLIC SCHOOLS	359,476	0.08461338%
62I030	STONEWALL PUBLIC SCHOOLS	213,545	0.05026406%
62I037	ROFF PUBLIC SCHOOLS	152,855	0.03597907%
62V014	PONTOTOC TECHNOLOGY CENTER	263,078	0.06192321%



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63C010	NORTH ROCK CREEK PUBLIC SCHOOL	269,083	0.06333676%
63C027	GROVE PUBLIC SCHOOLS	192,031	0.04520008%
63C029	PLEASANT GROVE PUBLIC SCHOOLS	121,408	0.02857695%
63C032	SOUTH ROCK CREEK PUBLIC SCHOOL	176,041	0.04143653%
63I001	MCCLOUD PUBLIC SCHOOLS	729,180	0.17163426%
63I002	DALE PUBLIC SCHOOLS	271,438	0.06389093%
63I003	BETHEL PUBLIC SCHOOLS	500,258	0.11775058%
63I004	MACOMB PUBLIC SCHOOLS	123,298	0.02902179%
63I005	EARLSBORO PUBLIC SCHOOLS	108,509	0.02554074%
63I092	TECUMSEH PUBLIC SCHOOLS	832,374	0.19592387%
63I093	SHAWNEE PUBLIC SCHOOLS	1,592,331	0.37480229%
63I112	ASHER PUBLIC SCHOOL	112,475	0.02647424%
63I115	WANETTE PUBLIC SCHOOLS	118,583	0.02791204%
63I117	MAUD PUBLIC SCHOOLS	143,102	0.03368321%
63V005	GORDON COOPER TECHNOLOGY CTR	625,654	0.14726633%
64C002	ALBION PUBLIC SCHOOLS	49,591	0.01167265%
64C004	TUSKAHOMA PUBLIC SCHOOLS	58,825	0.01384624%
64C015	NASHOBA PUBLIC SCHOOLS	33,977	0.00799755%
64I001	RATTAN PUBLIC SCHOOLS	287,862	0.06775681%
64I010	CLAYTON PUBLIC SCHOOLS	189,818	0.04467927%
64I013	ANTLERS PUBLIC SCHOOLS	421,567	0.09922835%
64I022	MOYERS PUBLIC SCHOOLS	91,949	0.02164290%
65I003	LEEDEY PUBLIC SCHOOLS	168,839	0.03974134%
65I006	REYDON PUBLIC SCHOOLS	112,338	0.02644219%
65I007	CHEYENNE PUBLIC SCHOOLS	224,626	0.05287233%
65I015	SWEETWATER PUBLIC SCHOOL	115,041	0.02707832%
65I066	HAMMON PUBLIC SCHOOLS	194,096	0.04568626%
66C009	JUSTUS-TIAWAH PUBLIC SCHOOLS	203,071	0.04779872%
66H461	ROGERS STATE UNIVERSITY	1,456,991	0.34294599%
66I001	CLAREMORE PUBLIC SCHOOLS	1,387,059	0.32648541%
66I002	CATOOSA PUBLIC SCHOOLS	868,331	0.20438739%
66I003	CHELSEA PUBLIC SCHOOLS	360,031	0.08474404%
66I004	OOLOGAH TALALA PUBLIC SCHOOLS	770,717	0.18141110%
66I005	INOLA PUBLIC SCHOOLS	549,282	0.12928981%
66I006	SEQUOYAH PUBLIC SCHOOLS	496,310	0.11682129%
66I007	FOYIL PUBLIC SCHOOLS	249,361	0.05869446%
66I008	VERDIGRIS PUBLIC SCHOOL	448,752	0.10562714%
67C054	JUSTICE PUBLIC SCHOOLS	125,025	0.02942838%
67H055	SEMINOLE STATE COLLEGE	832,182	0.19587873%
67I001	SEMINOLE PUBLIC SCHOOLS	831,629	0.19574846%

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67I002	WEWOKA PUBLIC SCHOOLS	472,966	0.11132664%
67I003	BOWLEGS PUBLIC SCHOOLS	134,784	0.03172549%
67I004	KONAWA PUBLIC SCHOOLS	319,227	0.07513947%
67I006	NEW LIMA PUBLIC SCHOOLS	119,540	0.02813719%
67I007	VARNUM PUBLIC SCHOOLS	107,132	0.02521668%
67I010	SASAKWA PUBLIC SCHOOLS	115,149	0.02710379%
67I014	STROTHER PUBLIC SCHOOLS	158,689	0.03735222%
67I015	BUTNER PUBLIC SCHOOLS	102,839	0.02420625%
68C001	LIBERTY PUBLIC SCHOOLS	134,756	0.03171888%
68C035	MARBLE CITY PUBLIC SCHOOLS	84,260	0.01983305%
68C036	BRUSHY PUBLIC SCHOOLS	138,468	0.03259266%
68C050	BELFONTE PUBLIC SCHOOLS	128,736	0.03030190%
68C068	MOFFETT PUBLIC SCHOOLS	171,012	0.04025272%
68I001	SALLISAW PUBLIC SCHOOLS	766,382	0.18039075%
68I002	VIAN PUBLIC SCHOOLS	436,794	0.10281243%
68I003	MULDROW PUBLIC SCHOOLS	703,791	0.16565818%
68I004	GANS PUBLIC SCHOOLS	199,530	0.04696537%
68I005	ROLAND PUBLIC SCHOOLS	487,333	0.11470823%
68I006	GORE PUBLIC SCHOOLS	227,494	0.05354750%
68I007	CENTRAL PUBLIC SCHOOLS	220,366	0.05186963%
69C082	GRANDVIEW PUBLIC SCHOOLS	36,411	0.00857030%
69I001	DUNCAN PUBLIC SCHOOLS	1,286,461	0.30280681%
69I002	COMANCHE PUBLIC SCHOOLS	380,566	0.08957758%
69I003	MARLOW PUBLIC SCHOOLS	592,427	0.13944522%
69I015	VELMA ALMA PUBLIC SCHOOLS	207,369	0.04881045%
69I021	EMPIRE PUBLIC SCHOOLS	194,224	0.04571642%
69I034	CENTRAL HIGH PUBLIC SCHOOLS	148,694	0.03499950%
69I042	BRAY-DOYLE PUBLIC SCHOOLS	175,239	0.04124771%
69V019	RED RIVER AREA VOTECH SCHOOL	333,349	0.07846366%
70C009	OPTIMA PUBLIC SCHOOLS	43,799	0.01030943%
70C080	STRAIGHT PUBLIC SCHOOLS	31,745	0.00747204%
70H530	OKLAHOMA PANHANDLE STATE UNIV	635,443	0.14957027%
70I001	YARBROUGH PUBLIC SCHOOLS	79,347	0.01867675%
70I008	GUYMON PUBLIC SCHOOLS	1,020,402	0.24018182%
70I015	HARDESTY PUBLIC SCHOOLS	61,297	0.01442814%
70I023	HOOKER PUBLIC SCHOOLS	264,222	0.06219259%
70I053	TYRONE PUBLIC SCHOOLS	90,365	0.02127002%
70I060	GOODWELL PUBLIC SCHOOLS	96,637	0.02274628%
70I061	TEXHOMA PUBLIC SCHOOLS	107,598	0.02532629%
71I008	TIPTON PUBLIC SCHOOLS	184,226	0.04336312%

Teachers' Retirement System of Oklahoma  
Schedule of Employer Allocations  
June 30, 2016

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
71I009	DAVIDSON PUBLIC SCHOOLS	49,155	0.01156998%
71I158	FREDERICK PUBLIC SCHOOLS	377,228	0.08879183%
71I249	GRANDFIELD PUBLIC SCHOOLS	120,601	0.02838691%
72A801	STREET SCHOOL	107,146	0.02521990%
72A902	DEBORAH BROWN COMMUNITY SCHOOL	20,498	0.00482473%
72A904	TULSA SCHOOL OF ARTS& SCIENCES	89,621	0.02109504%
72C015	KEYSTONE PUBLIC SCHOOLS	130,685	0.03076064%
72E005	KIPP TULSA COLLEGE PREP	133,589	0.03144408%
72H750	TULSA COMMUNITY COLLEGE	5,893,502	1.38721060%
72I001	TULSA PUBLIC SCHOOLS	17,132,523	4.03264802%
72I002	SAND SPRINGS PUBLIC SCHOOLS	2,084,794	0.49071810%
72I003	BROKEN ARROW PUBLIC SCHOOLS	7,072,456	1.66471250%
72I004	BIXBY PUBLIC SCHOOLS	2,063,985	0.48582017%
72I005	JENKS PUBLIC SCHOOLS	4,504,898	1.06036142%
72I006	COLLINSVILLE PUBLIC SCHOOLS	946,895	0.22287978%
72I007	SKIATOOK PUBLIC SCHOOLS	912,422	0.21476559%
72I008	SPERRY PUBLIC SCHOOLS	457,991	0.10780176%
72I009	UNION PUBLIC SCHOOLS	6,261,268	1.47377522%
72I010	BERRYHILL PUBLIC SCHOOLS	463,591	0.10911980%
72I011	OWASSO PUBLIC SCHOOLS	3,338,916	0.78591310%
72I013	GLENPOOL PUBLIC SCHOOLS	1,012,659	0.23835934%
72I014	LIBERTY PUBLIC SCHOOLS	214,129	0.05040152%
72V018	TULSA TECHNOLOGY CENTER	3,861,057	0.90881449%
73I001	OKAY PUBLIC SCHOOLS	199,811	0.04703142%
73I017	COWETA PUBLIC SCHOOLS	1,155,026	0.27186960%
73I019	WAGONER PUBLIC SCHOOLS	903,135	0.21257959%
73I365	PORTER CONSOLIDATED SCHOOLS	215,776	0.05078939%
74I004	COPAN PUBLIC SCHOOLS	116,318	0.02737889%
74I007	DEWEY PUBLIC SCHOOLS	460,881	0.10848206%
74I018	CANEY VALLEY PUBLIC SCHOOLS	324,328	0.07634028%
74I030	BARTLESVILLE PUBLIC SCHOOLS	2,338,962	0.55054411%
74V001	TRI COUNTY AREA VOTECH	525,480	0.12368730%
75I001	SENTINEL PUBLIC SCHOOLS	180,865	0.04257202%
75I010	BURNS FLAT-DILL CITY SCHOOL	283,795	0.06679960%
75I011	CANUTE PUBLIC SCHOOLS	180,470	0.04247907%
75I078	CORDELL PUBLIC SCHOOLS	335,926	0.07907004%
75V012	WESTERN TECHNOLOGY CENTER	545,864	0.12848535%
75V027	SOUTHWEST TECHNOLOGY CENTER	224,900	0.05293694%
76H505	NORTHWESTERN OKLA STATE UNIV	1,230,728	0.28968839%
76I001	ALVA PUBLIC SCHOOLS	544,140	0.12807958%

Teachers' Retirement System of Oklahoma  
Schedule of Employer Allocations  
June 30, 2016

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<b>ER Code</b>	<b>Employer Name</b>	<b>Total Employer Contributions</b>	<b>Employer Proportionate Allocation</b>
76I003	WAYNOKA PUBLIC SCHOOLS	151,620	0.03568817%
76I006	FREEDOM PUBLIC SCHOOLS	68,963	0.01623253%
76V010	NORTHWEST TECHNOLOGY CENTER	340,549	0.08015835%
77I001	WOODWARD PUBLIC SCHOOLS	1,143,158	0.26907626%
77I002	MOORELAND PUBLIC SCHOOLS	226,914	0.05341093%
77I003	SHARON MUTUAL PUBLIC SCHOOLS	145,287	0.03419751%
77I005	FORT SUPPLY PUBLIC SCHOOLS	105,975	0.02494441%
77V024	HIGH PLAINS TECHNOLOGY CENTER	300,568	0.07074766%
<b>Total Remaining Employers</b>		<u>365,601,854</u>	<u>86.05525143%</u>
<b>Total Employer Contributions</b>		<u>\$ 424,845,489</u>	<u>100.00000000%</u>

Teachers' Retirement System of Oklahoma  
 Schedule of Collective Pension Amounts  
 June 30, 2016

	Deferred Outflows of Resources			Deferred Inflows of Resources			Plan Pension Expense	
	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*		
All Employers	June 30, 2016 Net Pension Liability <u>\$ 8,345,559,477</u>	<u>\$ 974,228,286</u>	<u>\$ 1,004,922,882</u>	<u>\$ 1,979,151,168</u>	<u>\$ -</u>	<u>\$ 193,749,316</u>	<u>\$ 193,749,316</u>	<u>\$ 877,764,556</u>

\* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of GASB statement 68, Accounting and Financial Reporting for Pensions.

### **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 plan's benefits are established and amended by State Statute and participants should refer to Title 70 of the Oklahoma Statutes, 2011, Sections 17-101 through 121, 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 trust funds of the state of Oklahoma (the State). The System administers a cost-sharing multiple-employer pension plan which is a defined benefit pension plan, as well as a tax-deferred defined contribution plan.

The supervisory authority for the management and operation of the System is a 14-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 and three Ex Officio positions. Out of the six appointees from the Governor's Office, one must be a Higher Education representative, one is a nonclassified 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 Oklahoma Teachers Retirement. The Ex Officio trustees are the State Superintendent, the Office of Management and Enterprise Services Director and the Career-Tech Director or their designee.

### **Defined Benefit Pension 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 System's defined benefit pension plan (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 comprehensive annual financial report, 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 Pension 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, with regard to GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for their financial statements. The Schedules provide each employer with the basis used to determine their proportionate share of the net pension liability, deferred outflows and inflows of resources, and pension expense as of and for the year ended June 30, 2016. Deferred outflows and inflows of resources, and pension expense 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 pension plan investments and changes in assumptions.

The Schedule of Collective Pension Amounts represents collective amounts for the Plan. This schedule excludes employer-specific deferral amounts that may need to be recognized to comply with GASB Statement No. 68. Specifically, this schedule excludes deferral amounts arising from the changes in employer proportion and employer contributions subsequent to the measurement date as defined in paragraphs 54 through 57 of GASB Statement No. 68.

### **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, 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 pension liability and corresponding employer pension 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.

The Plan 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. However, an additional adjustment will be made to the allocation to account for the comprehensive universities' short-term obligation to pay a 2.5 percent funding surcharge associated with the Alternate Retirement Plan (ARP). Specifically, the allocation has been determined as follows:

- The present value of the remaining initial funding surcharge contributions expected to be made by the comprehensive universities is determined. The number of remaining payments is based on the most recent assessment of the initial funding surcharge as outlined in the "Agreement of Understanding Entered into Among OSU, OU and OTRS".
- The present value of the remaining initial funding surcharge contributions is subtracted from the collective net pension liability.
- The remaining net pension liability is then allocated to all employers, including the comprehensive universities, in proportion to the employer's contributions paid on participating employees (i.e., payroll contributions).
- Finally, the present value of the remaining initial funding surcharge contributions is added back to the net pension liability allocated to each of the comprehensive universities in the prior step.

Teachers' Retirement System of Oklahoma  
Notes to Schedule of Employer Allocations and Collective Pension Amounts  
June 30, 2016

In addition to its proportionate share of the collective net pension liability and collective pension expense, each comprehensive university that participates in the ARP has been allocated the following liability and expense (income) as of and for the year ended June 30, 2016:

<u>ER Code</u>	<u>Employer Name</u>	<u>ARP Pension Liability</u>	<u>ARP Pension Expense (Income)</u>
14H760	University of Oklahoma	\$ 11,851,037	\$ 3,984,914
55H770	OU Health Sciences Center	11,005,189	4,836,937
60H010	Oklahoma State University	10,726,115	3,499,664
		<u>\$ 33,582,341</u>	<u>\$ 12,321,515</u>

Contributions are reported using the accrual basis of accounting. The fiscal year 2016 employer contribution total used as the denominator for the allocation calculation in the schedule of employer allocations can be reconciled to the System's CAFR for the fiscal year ended June 30, 2016, as follows:

Contributions from employers and matching funds per CAFR	\$ 435,540,465
Less ARP contributions	(7,455,269)
Refunds and other adjustments	<u>(3,239,707)</u>
 Contributions per schedule of employer allocations	 <u>\$ 424,845,489</u>

**Note 3 - Net Pension Liability**

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

The net pension liability for fiscal year 2016 is calculated as set forth below in the following table:

Net pension liability - Beginning July 1, 2015	\$ 6,101,626,098
Total pension expense	890,086,071
Change in deferred outflow of resources	1,123,821,842
Change in deferred inflow of resources	989,033,024
Defined benefit plan employer contributions (includes ARP contributions)	(409,753,221)
State contributions	(289,884,752)
State matching funds	<u>(25,787,244)</u>
Net pension liability - Ending June 30, 2016	8,379,141,818
Less ARP pension liability allocation	<u>(33,582,341)</u>
 Net pension liability - per Schedule of Collective Pension Amounts	 <u>\$ 8,345,559,477</u>



Teachers' Retirement System of Oklahoma  
Notes to Schedule of Employer Allocations and Collective Pension Amounts  
June 30, 2016

The components of the net pension liability at June 30, 2016 were as follows:

Total pension liability	\$22,193,244,472
Plan fiduciary net position	<u>(13,814,102,654)</u>
Net pension liability	8,379,141,818
Less ARP pension liability allocation	<u>(33,582,341)</u>
 Net pension liability per Schedule of Collective Pension Amounts	 <u><u>\$ 8,345,559,477</u></u>
 Plan fiduciary net position as a percentage of total pension liability	 <u><u>62.24%</u></u>

Sensitivity of the net pension asset to changes in the discount rate – The following presents the net pension liability of the System's employers calculated using the discount rate of 7.50% as well as what the employers' liability 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:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Decrease (8.50%)
Employer's net pension liability	\$ 10,969,614,671	\$ 8,379,141,818	\$ 6,210,964,730

The total pension liability as of June 30, 2016, was determined based on an actuarial valuation prepared as of June 30, 2016 using the following actuarial assumptions:

- Actuarial Cost Method—Entry Age Normal
- Inflation—2.50 percent
- Future Ad Hoc Cost-of-living Increases—None
- Salary Increases—Composed of 3.00 percent inflation, plus 0.75 percent productivity increase rate, plus step-rate promotional increases for members with less than 25 years of service.
- Investment Rate of Return—7.50 percent
- Retirement Age— Experience-based table of rates based on age, service, and gender. Adopted by the Board in May 2015 in conjunction with the five year experience study for the period ending June 30, 2014.
- Mortality Rates after Retirement— Males: RP-2000 Combined Healthy mortality table for males with White Collar Adjustments. Generational mortality improvements in accordance with Scale BB from the table's base year of 2000. Females: GRS Southwest Region Teacher Mortality Table, scaled at 105%. Generational mortality improvements in accordance with Scale BB from the table's base year of 2012.

**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 System equals 5.71 years as of the valuation date.

**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, 2016 is as follows:

	Deferred Outflows	Deferred Inflows	Total
2017	\$ 335,243,488	\$ 48,730,664	\$ 383,974,152
2018	335,243,488	48,730,664	383,974,152
2019	660,748,330	48,730,664	709,478,994
2020	519,611,763	37,396,115	557,007,878
2021	128,304,099	10,161,209	138,465,308
	<u>\$ 1,979,151,168</u>	<u>\$ 193,749,316</u>	<u>\$ 2,172,900,484</u>

**Note 6 - Pension Expense**

Pension Expense includes amounts for service cost (the Normal Cost under Entry Age Normal for the year), interest on the total pension liability, changes in the benefit structure, recognition of increases/decreases in liability due to actual versus expected experience, actuarial assumption changes, and investment gains/losses on the market 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.

Teachers' Retirement System of Oklahoma  
Notes to Schedule of Employer Allocations and Collective Pension Amounts  
June 30, 2016

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The collective pension expense for fiscal year 2016 is calculated as set forth below in the following table:

Service cost	\$ 428,904,761
Interest on total pension liability	1,609,511,334
Member contributions, less ARP contributions	(294,459,090)
Projected earnings on plan investments	(1,144,842,095)
Administrative expense	4,458,337
Recognition of beginning deferred outflows (inflows) due to liabilities	170,424,030
Recognition of beginning deferred outflows (inflows) due to assets	116,088,794
	890,086,071
Reconciling items:	
ARP income	(12,321,515)
	\$ 877,764,556
Allocated pension expense per schedule of pension amounts by employer	

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

Link to the Teachers' Retirement System of Oklahoma's June 30, 2016 CAFR  
<https://www.ok.gov/TRS/documents/2016%20CAFR.pdf>

Link to the Teachers' Retirement System of Oklahoma's June 30, 2016 Actuarial Valuation  
<https://www.ok.gov/TRS/documents/Actuarial%20Valuation%20Report%20as%20of%20June%202016-FINAL.pdf>