



Schedule of Employer Allocations and Schedule of Collective  
Pension Amounts GASB 68  
June 30, 2023

# Teachers' Retirement System of Oklahoma

Teachers' Retirement System of Oklahoma

Table of Contents

June 30, 2023

---

Independent Auditor's Report..... 1

    Schedule of Employer Allocations ..... 3

    Schedule of Collective Pension Amounts..... 19

    Notes to Schedule of Employer Allocations and Schedule of Collective Pension Amounts ..... 20



## Independent Auditor's Report

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

### Report on Audit of Schedule of Allocations and Schedule of Collective Pension Amounts

#### *Opinions*

We have audited the accompanying schedule of employer allocations of the Teachers' 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 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, 2023.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflow of resources, and plan pension 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 Fund 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 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	\$ 22,591,683	4.05358143%
55H770	OU HEALTH SCIENCES CENTER	15,914,273	2.85546684%
60H010	OKLAHOMA STATE UNIVERSITY	21,837,337	3.91823060%
		60,343,294	10.82727887%
01C019	PEAVINE PUBLIC SCHOOLS	96,211	0.01726291%
01C022	MARYETTA PUBLIC SCHOOLS	535,639	0.09610867%
01C024	ROCKY MOUNTAIN PUBLIC SCHOOLS	158,484	0.02843652%
01C028	ZION PUBLIC SCHOOLS	256,489	0.04602137%
01C029	DAHLONEGAH PUBLIC SCHOOLS	216,773	0.03889511%
01I004	WATTS PUBLIC SCHOOLS	141,203	0.02533572%
01I011	WESTVILLE PUBLIC SCHOOLS	703,613	0.12624797%
01I025	STILWELL PUBLIC SCHOOLS	1,154,659	0.20717815%
01I030	CAVE SPRINGS PUBLIC SCHOOLS	150,514	0.02700644%
02I001	BURLINGTON PUBLIC SCHOOLS	168,431	0.03022123%
02I046	CHEROKEE PUBLIC SCHOOLS	255,857	0.04590797%
02I093	TIMBERLAKE INDEPENDENT SCHOOL	246,625	0.04425151%
03C021	HARMONY PUBLIC SCHOOLS	157,487	0.02825758%
03C022	LANE PUBLIC SCHOOLS	203,372	0.03649064%
03I007	STRINGTOWN PUBLIC SCHOOLS	221,778	0.03979320%
03I015	ATOKA PUBLIC SCHOOLS	671,567	0.12049799%
03I019	TUSHKA PUBLIC SCHOOLS	273,976	0.04915892%
03I026	CANEY PUBLIC SCHOOLS	204,702	0.03672929%
04I022	BEAVER PUBLIC SCHOOLS	193,510	0.03472119%
04I075	BALKO PUBLIC SCHOOLS	167,125	0.02998686%
04I123	FORGAN PUBLIC SCHOOLS	99,589	0.01786911%
04I128	TURPIN PUBLIC SCHOOLS	242,572	0.04352428%
05I002	MERRITT PUBLIC SCHOOLS	373,466	0.06701036%
05I006	ELK CITY PUBLIC SCHOOLS	1,116,636	0.20035572%
05I031	SAYRE PUBLIC SCHOOLS	446,766	0.08016243%
05I051	ERICK PUBLIC SCHOOLS	140,874	0.02527666%
06I009	OKEENE PUBLIC SCHOOLS	275,906	0.04950527%
06I042	WATONGA PUBLIC SCHOOLS	489,110	0.08775998%
06I080	GEARY PUBLIC SCHOOLS	335,570	0.06021067%
06I105	CANTON PUBLIC SCHOOLS	416,702	0.07476797%
07H660	SOUTHEASTERN OKLA STATE UNIV	3,037,303	0.54497738%
07I001	SILO PUBLIC SCHOOLS	645,625	0.11584328%
07I002	ROCK CREEK PUBLIC SCHOOLS	319,225	0.05727800%
07I003	ACHILLE PUBLIC SCHOOLS	227,089	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	\$ 470,378	0.08439892%
07I005	CADDO PUBLIC SCHOOLS	350,651	0.06291668%
07I040	BENNINGTON PUBLIC SCHOOLS	227,600	0.04083788%
07I048	CALERA PUBLIC SCHOOLS	467,105	0.08381179%
07I072	DURANT PUBLIC SCHOOLS	2,095,904	0.37606385%
07K002	CHOCTAW NATION INTERLOCAL COOP	307,811	0.05523000%
08I011	HYDRO-EAKLY PUBLIC SCHOOLS	259,993	0.04664996%
08I012	LOOKEBA-SICKLES PUBLIC SCHOOLS	129,396	0.02321734%
08I020	ANADARKO PUBLIC SCHOOLS	1,017,205	0.18251507%
08I033	CARNEGIE PUBLIC SCHOOLS	304,043	0.05455390%
08I056	BOONE-APACHE SCHOOLS	254,021	0.04557856%
08I064	CYRIL PUBLIC SCHOOLS	216,048	0.03876512%
08I086	GRACEMONT PUBLIC SCHOOLS	93,511	0.01677850%
08I160	CEMENT PUBLIC SCHOOLS	141,578	0.02540299%
08I161	HINTON PUBLIC SCHOOLS	422,958	0.07589051%
08I167	FORT COBB-BROXTON SCHOOLS	251,364	0.04510169%
08I168	BINGER-ONEY PUBLIC SCHOOL	203,866	0.03657928%
08V002	CADDO-KIOWA AREA VO-TECH	530,519	0.09518997%
09C029	RIVERSIDE PUBLIC SCHOOLS	107,365	0.01926437%
09C031	BANNER PUBLIC SCHOOLS	168,873	0.03030059%
09C070	DARLINGTON PUBLIC SCHOOLS	187,202	0.03358934%
09C162	MAPLE PUBLIC SCHOOLS	210,260	0.03772651%
09H052	REDLANDS COMMUNITY COLLEGE	805,459	0.14452190%
09I022	PIEDMONT PUBLIC SCHOOLS	2,066,118	0.37071947%
09I027	YUKON PUBLIC SCHOOLS	4,880,475	0.87569401%
09I034	EL RENO PUBLIC SCHOOLS	1,746,172	0.31331218%
09I057	UNION CITY PUBLIC SCHOOLS	180,712	0.03242474%
09I069	MUSTANG PUBLIC SCHOOLS	7,862,234	1.41070526%
09I076	CALUMET PUBLIC SCHOOLS	227,193	0.04076486%
09V006	CANADIAN VALLEY AREA VO-TECH	1,791,947	0.32152554%
10C072	ZANEIS PUBLIC SCHOOLS	173,474	0.03112615%
10I019	ARDMORE PUBLIC SCHOOLS	1,721,124	0.30881789%
10I021	SPRINGER PUBLIC SCHOOLS	201,056	0.03607516%
10I027	PLAINVIEW PUBLIC SCHOOLS	876,007	0.15718015%
10I032	LONE GROVE PUBLIC SCHOOLS	794,810	0.14261111%
10I043	WILSON PUBLIC SCHOOLS	238,206	0.04274083%
10I055	HEALDTON PUBLIC SCHOOL	256,431	0.04601085%
10I074	FOX PUBLIC SCHOOLS	141,878	0.02545698%
10I077	DICKSON PUBLIC SCHOOLS	738,539	0.13251458%

# 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
10K001	TRI-COUNTY INTERLOCAL CO-OP	\$ 111,661	0.02003514%
10V020	SOUTHERN OKLAHOMA TECH CENTER	709,936	0.12738244%
11C010	LOWREY PUBLIC SCHOOLS	87,464	0.01569354%
11C014	NORWOOD PUBLIC SCHOOLS	127,852	0.02294020%
11C021	WOODALL PUBLIC SCHOOLS	267,167	0.04793732%
11C026	SHADY GROVE PUBLIC SCHOOLS	131,879	0.02366283%
11C031	PEGGS PUBLIC SCHOOLS	179,100	0.03213562%
11C034	GRAND VIEW PUBLIC SCHOOLS	532,731	0.09558691%
11C044	BRIGGS PUBLIC SCHOOLS	260,920	0.04681628%
11C066	TENKILLER PUBLIC SCHOOLS	217,070	0.03894844%
11H485	NORTHEASTERN STATE UNIVERSITY	4,158,072	0.74607477%
11I006	KEYS PUBLIC SCHOOLS	492,913	0.08844249%
11I016	HULBERT PUBLIC SCHOOLS	376,478	0.06755063%
11I035	TAHLEQUAH PUBLIC SCHOOLS	2,333,822	0.41875304%
12I001	BOSWELL PUBLIC SCHOOLS	197,832	0.03549652%
12I002	FORT TOWSON PUBLIC SCHOOLS	285,783	0.05127746%
12I004	SOPER PUBLIC SCHOOLS	209,440	0.03757948%
12I039	HUGO PUBLIC SCHOOLS	701,610	0.12588852%
13I002	BOISE CITY PUBLIC SCHOOLS	203,324	0.03648207%
13I010	FELT PUBLIC SCHOOLS	59,001	0.01058642%
14C016	ROBIN HILL PUBLIC SCHOOLS	168,728	0.03027454%
14I002	MOORE PUBLIC SCHOOLS	13,620,543	2.44390726%
14I029	NORMAN PUBLIC SCHOOLS	8,878,388	1.59303171%
14I040	NOBLE PUBLIC SCHOOLS	1,740,264	0.31225214%
14I057	LEXINGTON PUBLIC SCHOOLS	502,990	0.09025046%
14I070	LITTLE AXE PUBLIC SCHOOLS	735,759	0.13201572%
14V017	MOORE-NORMAN VO-TECH SCH	2,022,907	0.36296629%
15C004	COTTONWOOD PUBLIC SCHOOLS	140,209	0.02515743%
15I001	COALGATE PUBLIC SCHOOLS	588,962	0.10567635%
15I002	TUPELO PUBLIC SCHOOLS	182,559	0.03275619%
16C048	FLOWER MOUND PUBLIC SCHOOLS	157,032	0.02817590%
16C049	BISHOP PUBLIC SCHOOLS	247,136	0.04434311%
16H100	CAMERON UNIVERSITY	1,861,946	0.33408534%
16I001	CACHE PUBLIC SCHOOLS	1,184,206	0.21247979%
16I002	INDIAHOMA PUBLIC SCHOOLS	146,918	0.02636112%
16I003	STERLING PUBLIC SCHOOLS	199,959	0.03587832%
16I004	GERONIMO PUBLIC SCHOOLS	195,133	0.03501228%

# 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
16I008	LAWTON PUBLIC SCHOOLS	\$ 7,525,687	1.35031931%
16I009	FLETCHER PUBLIC SCHOOLS	228,403	0.04098186%
16I016	ELGIN PUBLIC SCHOOLS	1,094,469	0.19637836%
16I132	CHATTANOOGA PUBLIC SCHOOLS	165,806	0.02975030%
16T001	COMANCHE ACADEMY SCHOOLS	46,117	0.00827460%
16V009	GREAT PLAINS TECHNOLOGY CENTER	1,197,380	0.21484349%
17I001	WALTERS PUBLIC SCHOOLS	336,909	0.06045091%
17I101	TEMPLE PUBLIC SCHOOLS	119,762	0.02148863%
17I333	BIG PASTURE PUB SCHOOLS	133,996	0.02404267%
18C001	WHITE OAK PUBLIC SCHOOLS	43,173	0.00774648%
18I006	KETCHUM PUBLIC SCHOOLS	383,155	0.06874873%
18I017	WELCH PUBLIC SCHOOLS	234,958	0.04215807%
18I020	BLUEJACKET PUBLIC SCHOOLS	134,797	0.02418640%
18I065	VINITA PUBLIC SCHOOLS	911,684	0.16358171%
19C008	LONE STAR PUBLIC SCHOOLS	455,889	0.08179934%
19C012	GYPSY PUBLIC SCHOOLS	54,799	0.00983254%
19C034	PRETTY WATER PUBLIC SCHOOLS	188,980	0.03390828%
19C035	ALLEN-BOWDEN PUBLIC SCHOOLS	201,589	0.03617073%
19I002	BRISTOW PUBLIC SCHOOLS	1,059,819	0.19016121%
19I003	MANNFORD PUBLIC SCHOOLS	866,930	0.15555150%
19I005	MOUNDS PUBLIC SCHOOLS	367,159	0.06587863%
19I017	OLIVE PUBLIC SCHOOLS	158,940	0.02851833%
19I018	KIEFER PUBLIC SCHOOLS	347,790	0.06240321%
19I020	OILTON PUBLIC SCHOOLS	150,123	0.02693624%
19I021	DEPEW PUBLIC SCHOOLS	218,593	0.03922163%
19I031	KELLYVILLE PUBLIC SCHOOLS	456,062	0.08183023%
19I033	SAPULPA PUBLIC SCHOOLS	1,997,750	0.35845236%
19I039	DRUMRIGHT PUBLIC SCHOOLS	257,117	0.04613408%
19V003	CENTRAL OKLAHOMA AREA VO-TECH	1,087,187	0.19507187%
20H665	SOUTHWESTERN OKLA STATE UNIV	3,309,283	0.59377819%
20I005	ARAPAHO-BUTLER PUBLIC SCHOOLS	292,339	0.05245375%
20I007	THOMAS-FAY-CUSTER UNIFIED	296,697	0.05323581%
20I026	WEATHERFORD PUBLIC SCHOOLS	1,158,519	0.20787079%
20I099	CLINTON PUBLIC SCHOOLS	1,256,606	0.22547027%
21C006	CLEORA PUBLIC SCHOOLS	134,598	0.02415065%
21C014	LEACH PUBLIC SCHOOLS	83,248	0.01493711%
21C030	KENWOOD PUBLIC SCHOOLS	44,418	0.00796980%
21C034	MOSELEY PUBLIC SCHOOLS	90,598	0.01625575%
21I001	JAY PUBLIC SCHOOLS	1,170,627	0.21004329%
21I002	GROVE PUBLIC SCHOOLS	1,651,881	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	\$ 549,968	0.09867975%
21I004	COLCORD PUBLIC SCHOOLS	489,185	0.08777351%
21I005	OAKS MISSION PUB SCHOOLS	125,775	0.02256755%
22I005	VICI PUBLIC SCHOOLS	243,508	0.04369224%
22I008	SEILING PUBLIC SCHOOLS	345,243	0.06194635%
22I010	TALOGA PUBLIC SCHOOLS	153,848	0.02760457%
23I002	FARGO PUBLIC SCHOOLS	196,784	0.03530861%
23I003	ARNETT PUBLIC SCHOOLS	168,900	0.03030544%
23I042	SHATTUCK PUBLIC SCHOOLS	280,454	0.05032134%
24I001	WAUKOMIS PUBLIC SCHOOLS	204,027	0.03660808%
24I018	KREMLIN-HILLSDALE PUB SCHOOLS	154,612	0.02774178%
24I042	CHISHOLM PUBLIC SCHOOL	497,226	0.08921637%
24I047	GARBER PUBLIC SCHOOLS	264,948	0.04753919%
24I056	PIONEER-PLEASANT VALE SCHOOLS	369,355	0.06627260%
24I057	ENID PUBLIC SCHOOLS	4,069,931	0.73025968%
24I085	DRUMMOND PUBLIC SCHOOLS	202,043	0.03625220%
24I094	COVINGTON-DOUG PUBLIC SCHOOLS	201,493	0.03615352%
24V015	AUTRY TECHNOLOGY CENTER	770,508	0.13825066%
25C016	WHITEBEAD PUBLIC SCHOOLS	169,265	0.03037083%
25I002	STRATFORD PUBLIC SCHOOLS	424,388	0.07614707%
25I005	PAOLI PUBLIC SCHOOLS	160,075	0.02872193%
25I007	MAYSVILLE PUBLIC SCHOOLS	157,783	0.02831062%
25I009	LINDSAY PUBLIC SCHOOLS	642,434	0.11527066%
25I018	PAULS VALLEY PUBLIC SCHOOLS	853,565	0.15315342%
25I038	WYNNEWOOD PUBLIC SCHOOLS	424,319	0.07613466%
25I072	ELMORE CITY PUBLIC SCHOOLS	257,512	0.04620480%
26C037	FRIEND PUBLIC SCHOOLS	137,710	0.02470901%
26C096	MIDDLEBERG PUBLIC SCHOOLS	120,531	0.02162663%
26C131	PIONEER PUBLIC SCHOOLS	226,142	0.04057628%
26H150	UNIVERSITY OF SCIENCES & ARTS	1,040,316	0.18666190%
26I001	CHICKASHA PUBLIC SCHOOLS	1,379,774	0.24757021%
26I002	MINCO PUBLIC SCHOOLS	308,257	0.05530988%
26I051	NINNEKAH PUBLIC SCHOOLS	272,685	0.04892725%
26I056	ALEX PUBLIC SCHOOLS	288,445	0.05175516%
26I068	RUSH SPRINGS PUBLIC SCHOOLS	300,179	0.05386049%
26I095	BRIDGE CREEK PUBLIC SCHOOLS	844,588	0.15154279%
26I097	TUTTLE PUBLIC SCHOOLS	984,675	0.17667839%
26I099	VERDEN PUBLIC SCHOOLS	169,691	0.03044726%
26I128	AMBER-POCASSET PUB SCHOOLS	296,892	0.05327074%
27I054	MEDFORD PUBLIC SCHOOLS	359,245	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	\$ 268,538	0.04818329%
27I095	DEER CREEK-LAMONT PUB SCHOOLS	136,769	0.02454018%
28I001	MANGUM PUBLIC SCHOOLS	440,682	0.07907066%
28I003	GRANITE PUBLIC SCHOOLS	143,147	0.02568457%
29I066	HOLLIS PUBLIC SCHOOLS	324,094	0.05815155%
30I001	LAVERNE PUBLIC SCHOOLS	267,708	0.04803427%
30I004	BUFFALO PUBLIC SCHOOLS	175,329	0.03145893%
31C010	WHITEFIELD PUBLIC SCHOOLS	110,141	0.01976242%
31I013	KINTA PUBLIC SCHOOLS	151,209	0.02713113%
31I020	STIGLER PUBLIC SCHOOLS	753,900	0.13527071%
31I037	MCCURTAIN PUBLIC SCHOOLS	160,620	0.02881972%
31I043	KEOTA PUBLIC SCHOOLS	300,000	0.05382843%
32I001	MOSS PUBLIC SCHOOLS	187,759	0.03368917%
32I005	WETUMKA PUBLIC SCHOOLS	338,477	0.06073231%
32I035	HOLDENVILLE PUBLIC SCHOOLS	736,542	0.13215625%
32I048	CALVIN PUBLIC SCHOOLS	165,799	0.02974892%
32I054	STUART PUBLIC SCHOOLS	183,107	0.03285451%
32I056	GRAHAM-DUSTIN PUBLIC SCHOOLS	87,612	0.01571999%
32V025	WES WATKINS TECHNOLOGY CENTER	229,111	0.04110885%
33H041	WESTERN OKLA STATE COLLEGE	569,191	0.10212874%
33I001	NAVAJO PUBLIC SCHOOLS	251,235	0.04507865%
33I014	DUKE PUBLIC SCHOOLS	111,607	0.02002541%
33I018	ALTUS PUBLIC SCHOOLS	1,852,222	0.33234059%
33I040	OLUSTEE-ELDORADO PUBLIC SCHOOLS	163,170	0.02927722%
33I054	BLAIR PUBLIC SCHOOLS	130,311	0.02338148%
34C003	TERRAL PUBLIC SCHOOL	55,226	0.00990910%
34I001	RYAN PUBLIC SCHOOLS	189,175	0.03394325%
34I014	RINGLING PUBLIC SCHOOLS	237,112	0.04254460%
34I023	WAURIKA PUBLIC SCHOOLS	299,445	0.05372883%
35C007	MANNVILLE PUBLIC SCHOOLS	76,641	0.01375153%
35C010	RAVIA PUBLIC SCHOOLS	84,547	0.01517004%
35H470	MURRAY STATE COLLEGE	881,918	0.15824084%
35I002	MILL CREEK PUBLIC SCHOOLS	136,131	0.02442568%
35I020	TISHOMINGO PUBLIC SCHOOLS	552,645	0.09916003%
35I029	MILBURN PUBLIC SCHOOLS	124,104	0.02226780%
35I035	COLEMAN PUBLIC SCHOOLS	127,609	0.02289663%
35I037	WAPANUCKA PUBLIC SCHOOLS	162,237	0.02910982%
36C027	PECKHAM PUBLIC SCHOOLS	107,830	0.01934771%
36C050	KILDARE PUBLIC SCHOOLS	95,905	0.01720807%
36H490	NORTHERN OKLAHOMA COLLEGE	1,396,009	0.25048317%

# 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
36H758	UNIVERSITY CENTER AT PONCA CITY	\$ 18,961	0.00340217%
36I045	BLACKWELL PUBLIC SCHOOLS	574,318	0.10304884%
36I071	PONCA CITY PUBLIC SCHOOLS	2,567,014	0.46059432%
36I087	TONKAWA PUBLIC SCHOOLS	405,553	0.07276758%
36I125	NEWKIRK PUBLIC SCHOOLS	468,251	0.08401733%
36V013	PIONEER TECHNOLOGY CENTER	639,841	0.11480547%
37I002	DOVER PUBLIC SCHOOLS	206,204	0.03699880%
37I003	LOMEGA PUBLIC SCHOOLS	222,379	0.03990105%
37I007	KINGFISHER PUBLIC SCHOOLS	1,030,246	0.18485502%
37I016	HENNESSEY PUBLIC SCHOOLS	621,788	0.11156620%
37I089	CASHION PUBLIC SCHOOLS	483,781	0.08680380%
37I105	OKARCHE PUBLIC SCHOOLS	299,238	0.05369164%
37V026	CHISHOLM TRAIL TECHNOLOGY CNTR	245,183	0.04399272%
38A620	QUARTZ MOUNTAIN	11,947	0.00214358%
38I001	HOBART PUBLIC SCHOOLS	379,146	0.06802941%
38I002	LONE WOLF PUBLIC SCHOOLS	70,870	0.01271610%
38I003	MOUNTAIN VIEW-GOTEBO SCHOOLS	207,361	0.03720647%
38I004	SNYDER PUBLIC SCHOOLS	252,894	0.04537627%
39C004	PANOLA PUBLIC SCHOOLS	54,966	0.00986237%
39H240	EASTERN OKLAHOMA STATE COLLEGE	903,433	0.16210128%
39I001	WILBURTON PUBLIC SCHOOLS	472,847	0.08484194%
39I002	RED OAK PUBLIC SCHOOLS	182,691	0.03277984%
39I003	BUFFALO VALLEY PUBLIC SCHOOLS	108,815	0.01952449%
39V007	KIAMICHI TECHNOLOGY CENTER	1,681,424	0.30169458%
40C004	SHADY POINT PUBLIC SCHOOLS	112,864	0.02025103%
40C011	MONROE PUBLIC SCHOOLS	66,728	0.01197292%
40C014	HODGEN PUBLIC SCHOOLS	163,792	0.02938880%
40C039	FANSHAWE PUBLIC SCHOOLS	61,882	0.01110334%
40H053	CARL ALBERT STATE COLLEGE	1,166,635	0.20932699%
40I002	SPIRO PUBLIC SCHOOLS	611,012	0.10963260%
40I003	HEAVENER PUBLIC SCHOOLS	681,337	0.12225091%
40I007	POCOLA PUBLIC SCHOOLS	396,891	0.07121337%
40I016	LEFLORE PUBLIC SCHOOLS	151,716	0.02722210%
40I017	CAMERON PUBLIC SCHOOLS	171,936	0.03085013%
40I020	PANAMA PUBLIC SCHOOLS	509,629	0.09144171%
40I026	BOKOSHE PUBLIC SCHOOLS	161,997	0.02906674%
40I029	POTEAU PUBLIC SCHOOLS	1,496,114	0.26844473%
40I049	WISTER PUBLIC SCHOOLS	254,743	0.04570810%
40I052	TALIHINA PUBLIC SCHOOLS	460,444	0.08261650%
40I062	WHITESBORO PUBLIC SCHOOLS	168,448	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	\$ 398,877	0.07156972%
40I091	ARKOMA PUBLIC SCHOOLS	237,318	0.04258152%
41C005	WHITE ROCK PUBLIC SCHOOLS	77,908	0.01397892%
41I001	CHANDLER PUBLIC SCHOOLS	564,502	0.10128748%
41I003	DAVENPORT PUBLIC SCHOOLS	207,764	0.03727865%
41I004	WELLSTON PUBLIC SCHOOLS	301,515	0.05410019%
41I054	STROUD PUBLIC SCHOOLS	595,852	0.10691259%
41I095	MEEKER PUBLIC SCHOOLS	432,794	0.07765532%
41I103	PRAGUE PUBLIC SCHOOLS	525,814	0.09434575%
41I105	CARNEY PUBLIC SCHOOLS	149,048	0.02674341%
41I134	AGRA PUBLIC SCHOOLS	211,752	0.03799416%
42H420	LANGSTON UNIVERSITY	1,996,940	0.35830704%
42I001	GUTHRIE PUBLIC SCHOOLS	1,960,162	0.35170806%
42I002	CRESCENT PUBLIC SCHOOLS	292,694	0.05251756%
42I003	MULHALL-ORLANDO PUBLIC SCHOOLS	163,165	0.02927640%
42I014	COYLE PUBLIC SCHOOLS	220,401	0.03954606%
43C003	GREENVILLE PUBLIC SCHOOLS	86,763	0.01556764%
43I004	THACKERVILLE PUB SCHOOLS	174,584	0.03132525%
43I005	TURNER PUBLIC SCHOOLS	205,596	0.03688977%
43I016	MARIETTA PUBLIC SCHOOLS	608,755	0.10922763%
44I001	RINGWOOD PUBLIC SCHOOLS	185,294	0.03324695%
44I004	ALINE CLEO PUBLIC SCHOOLS	121,988	0.02188812%
44I084	FAIRVIEW PUBLIC SCHOOLS	488,393	0.08763145%
44I092	CIMARRON PUBLIC SCHOOL	182,529	0.03275090%
45I002	MADILL PUBLIC SCHOOLS	1,113,981	0.19987951%
45I003	KINGSTON PUBLIC SCHOOLS	771,344	0.13840081%
46C035	WICKLIFFE PUBLIC SCHOOLS	67,995	0.01220020%
46C043	OSAGE PUBLIC SCHOOLS	80,065	0.01436595%
46I001	PRYOR PUBLIC SCHOOLS	2,674,515	0.47988296%
46I002	ADAIR PUBLIC SCHOOL	591,489	0.10612967%
46I016	SALINA PUBLIC SCHOOLS	467,225	0.08383323%
46I017	LOCUST GROVE PUB SCHOOLS	846,750	0.15193073%
46I032	CHOUTEAU-MAZIE PUBLIC SCHOOLS	671,168	0.12042638%
46V011	NORTHEAST AREA VOC-TECH	1,628,583	0.29221342%
47I001	NEWCASTLE PUBLIC SCHOOLS	1,347,647	0.24180574%
47I002	DIBBLE PUBLIC SCHOOLS	376,261	0.06751183%
47I005	WASHINGTON PUBLIC SCHOOLS	511,955	0.09185908%
47I010	WAYNE PUBLIC SCHOOLS	280,177	0.05027169%
47I015	PURCELL PUBLIC SCHOOLS	761,113	0.13656500%

# 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
47I029	BLANCHARD PUBLIC SCHOOLS	\$ 1,072,525	0.19244101%
47V008	MID-AMERICA AREA VO-TECH	695,154	0.12473006%
48C001	FOREST GROVE PUBLIC SCHOOLS	135,559	0.02432317%
48C009	LUKFATA PUBLIC SCHOOLS	275,548	0.04944099%
48C023	GLOVER PUBLIC SCHOOLS	31,619	0.00567330%
48C037	DENISON PUBLIC SCHOOLS	178,501	0.03202800%
48C072	HOLLY CREEK PUB SCHOOLS	175,650	0.03151658%
48I005	IDABEL PUBLIC SCHOOLS	844,930	0.15160418%
48I006	HAWORTH PUBLIC SCHOOLS	360,636	0.06470820%
48I011	VALLIANT PUBLIC SCHOOLS	552,849	0.09919659%
48I013	EAGLETOWN PUBLIC SCHOOLS	130,320	0.02338312%
48I014	SMITHVILLE PUBLIC SCHOOLS	252,657	0.04533370%
48I039	WRIGHT CITY PUB SCHOOLS	317,793	0.05702098%
48I071	BATTIEST PUBLIC SCHOOLS	194,989	0.03498643%
48I074	BROKEN BOW PUBLIC SCHOOLS	987,210	0.17713309%
49C003	RYAL PUBLIC SCHOOLS	81,142	0.01455915%
49C016	STIDHAM PUBLIC SCHOOLS	49,847	0.00894400%
49I001	EUFAULA PUBLIC SCHOOLS	825,322	0.14808585%
49I019	CHECOTAH PUBLIC SCHOOLS	940,590	0.16876827%
49I027	MIDWAY PUBLIC SCHOOLS	163,860	0.02940110%
49I064	HANNA PUBLIC SCHOOLS	66,717	0.01197098%
50I001	SULPHUR PUBLIC SCHOOLS	818,106	0.14679123%
50I010	DAVIS PUBLIC SCHOOLS	510,321	0.09156584%
51C009	WAINWRIGHT PUBLIC SCHOOLS	65,497	0.01175192%
51H165	CONNORS STATE COLLEGE	594,612	0.10669006%
51I002	HASKELL PUBLIC SCHOOLS	505,863	0.09076607%
51I003	FORT GIBSON PUBLIC SCHOOLS	1,003,360	0.18003097%
51I006	WEBBERS FALLS PUBLIC SCHOOLS	201,203	0.03610143%
51I008	OKTAHA PUBLIC SCHOOLS	506,728	0.09092118%
51I020	MUSKOGEE PUBLIC SCHOOLS	3,225,260	0.57870205%
51I029	HILLDALE PUBLIC SCHOOL	977,443	0.17538073%
51I046	BRAGGS PUBLIC SCHOOLS	95,164	0.01707513%
51I074	WARNER PUBLIC SCHOOLS	525,394	0.09427033%
51I088	PORUM PUBLIC SCHOOLS	289,288	0.05190641%
51V004	INDIAN CAPITOL AREA VO-TECH	1,004,518	0.18023861%
52I001	PERRY PUBLIC SCHOOLS	590,212	0.10590053%
52I002	BILLINGS PUBLIC SCHOOLS	80,668	0.01447408%
52I004	FRONTIER PUBLIC SCHOOL	487,482	0.08746796%
52I006	MORRISON PUBLIC SCHOOLS	383,022	0.06872484%

# 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
53I003	OKLAHOMA UNION SCHOOL	\$ 347,458	0.06234380%
53I040	NOWATA PUBLIC SCHOOLS	460,510	0.08262847%
53I051	SOUTH COFFEYVILLE SCHOOL	141,076	0.02531305%
54C029	BEARDEN PUBLIC SCHOOLS	82,338	0.01477372%
54I002	MASON PUBLIC SCHOOLS	150,668	0.02703415%
54I014	PADEN PUBLIC SCHOOLS	134,137	0.02406786%
54I026	OKEMAH PUBLIC SCHOOLS	478,963	0.08593935%
54I031	WELEETKA PUBLIC SCHOOLS	323,810	0.05810053%
55A090	OFFICE OF MGT AND ENTERPRISE SERVICES	17,853	0.00320340%
55A131	DEPARTMENT OF CORRECTIONS	180,682	0.03241933%
55A265	DEPARTMENT OF EDUCATION	4,402,327	0.78990090%
55A275	OFFICE OF EDUC QUALITY/ACCOUNTABILITY	57,326	0.01028585%
55A563	BOARD OF PRIVATE VOC SCHOOLS	12,878	0.00231076%
55A605	BOARD OF REGENTS FOR HIGHER ED	1,575,815	0.28274547%
55A610	REGIONAL UNIVERSITY SYSTEM OF OK	68,084	0.01221619%
55A618	OKLAHOMA STUDENT LOAN AUTH	767,982	0.13779749%
55A629	OKLA SCHOOL OF SCIENCE & MATH	352,035	0.06316489%
55A715	TEACHERS RETIREMENT SYSTEM	399,082	0.07160658%
55A803	STATEWIDE VIRTUAL CHT SCHOOL BOARD	48,144	0.00863832%
55A805	DEPT OF REHABILITATION SERVICE	460,560	0.08263732%
55A903	WESTERN VILLAGE CHARTER SCHOOL	190,333	0.03415100%
55A907	HARDING CHARTER PREP HIGH SCHOOL	374,559	0.06720646%
55A909	KIPP REACH COLLEGE PREP SCHOOL	257,802	0.04625698%
55C029	OAKDALE PUBLIC SCHOOLS	374,299	0.06715976%
55C074	CRUTCHO PUBLIC SCHOOLS	237,714	0.04265262%
55C986	THA ACADEMY OF SEMINOLE	186,519	0.03346672%
55E026	WESTERN GATEWAY	125,110	0.02244829%
55G007	JOHN REX CHARTER ELEM SCHOOL	347,896	0.06242235%
55G011	HARDING FINE ARTS CENTER	200,076	0.03589917%
55H056	ROSE STATE COLLEGE	2,116,492	0.37975795%
55H120	UNIVERSITY OF CENTRAL OKLAHOMA	8,986,803	1.61248450%
55H633	OKLA CITY COMMUNITY COLLEGE	3,740,615	0.67117117%
55I001	PUTNAM CITY PUBLIC SCHOOLS	11,586,137	2.07887791%
55I003	LUTHER PUBLIC SCHOOLS	455,296	0.08169288%
55I004	CHOCTAW/NICOMA PARK SCHOOLS	2,960,186	0.53114034%
55I006	DEER CREEK PUBLIC SCHOOLS	3,289,166	0.59016855%
55I007	HARRAH PUBLIC SCHOOLS	907,367	0.16280711%
55I009	JONES PUBLIC SCHOOLS	492,182	0.08831127%

## 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
55I012	EDMOND PUBLIC SCHOOLS	\$ 13,683,251	2.45515890%
55I037	MILLWOOD PUBLIC SCHOOLS	609,141	0.10929702%
55I041	WESTERN HEIGHTS PUBLIC SCHOOLS	2,291,043	0.41107734%
55I052	MID-DEL PUBLIC SCHOOLS	7,403,837	1.32845589%
55I053	CROOKED OAK PUBLIC SCHOOLS	946,102	0.16975730%
55I088	BETHANY PUBLIC SCHOOLS	876,191	0.15721315%
55I089	OKLAHOMA CITY PUBLIC SCHOOLS	26,993,969	4.84347496%
55J001	OKLAHOMA YOUTH ACADEMY CHT SCHOOL	166,973	0.02995964%
55J003	LE MONDE INTERNATIONAL SCHOOL	136,189	0.02443611%
55J004	SOVEREIGN COMMUNITY SCHOOL	44,412	0.00796878%
55V021	FRANCIS TUTTLE TECHNOLOGY CNTR	2,920,620	0.52404107%
55V022	METRO TECH	1,937,385	0.34762124%
55V023	EASTERN OKLAHOMA CO TECH CENTR	421,485	0.07562619%
55Z001	EPIC ONE ON ONE CHARTER	18,871	0.00338604%
55Z014	EPIC CHARTER SCHOOL	13,244,972	2.37652837%
56C011	TWIN HILLS PUBLIC SCHOOLS	253,938	0.04556353%
56I001	OKMULGEE PUBLIC SCHOOLS	947,972	0.17009267%
56I002	HENRYETTA PUBLIC SCHOOLS	651,368	0.11687367%
56I003	MORRIS PUBLIC SCHOOLS	644,805	0.11569609%
56I004	BEGGS PUBLIC SCHOOLS	574,089	0.10300763%
56I005	PRESTON PUBLIC SCHOOLS	328,677	0.05897393%
56I006	SCHULTER PUBLIC SCHOOLS	149,693	0.02685907%
56I007	WILSON PUBLIC SCHOOLS	191,606	0.03437954%
56I008	DEWAR PUBLIC SCHOOLS	298,670	0.05358978%
56V028	GREEN COUNTRY TECHNOLOGY CTR	241,960	0.04341433%
57C003	OSAGE HILLS PUBLIC SCHOOLS	122,768	0.02202802%
57C007	BOWRING PUBLIC SCHOOLS	49,888	0.00895125%
57C035	AVANT PUBLIC SCHOOLS	50,177	0.00900319%
57C052	ANDERSON PUBLIC SCHOOLS	195,725	0.03511858%
57C077	MCCORD PUBLIC SCHOOLS	162,571	0.02916984%
57I002	PAWHUSKA PUBLIC SCHOOLS	443,920	0.07965161%
57I011	SHIDLER PUBLIC SCHOOLS	179,573	0.03222044%
57I029	BARNSDALL PUBLIC SCHOOLS	217,481	0.03902223%
57I030	WYNONA PUBLIC SCHOOLS	72,065	0.01293050%
57I038	HOMINY PUBLIC SCHOOLS	390,899	0.07013826%
57I050	PRUE PUBLIC SCHOOLS	168,893	0.03030419%
57I090	WOODLAND PUBLIC SCHOOL	270,059	0.04845617%
57K001	OSAGE COUNTY INTERLOCAL COOP	231,511	0.04153961%
58C010	TURKEY FORD PUBLIC SCHOOLS	71,540	0.01283624%
58H480	NORTHEASTERN OKLA A&M COLLEGE	833,636	0.14957775%
58I001	WYANDOTTE PUBLIC SCHOOLS	469,003	0.08415221%
58I014	QUAPAW PUBLIC SCHOOLS	368,242	0.06607291%

# 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
58I018	COMMERCE PUBLIC SCHOOLS	\$ 554,645	0.09951879%
58I023	MIAMI PUBLIC SCHOOLS	1,313,914	0.23575306%
58I026	AFTON PUBLIC SCHOOLS	324,213	0.05817286%
58I031	FAIRLAND PUBLIC SCHOOLS	365,266	0.06553898%
59C002	JENNINGS PUBLIC SCHOOLS	156,556	0.02809048%
59I001	PAWNEE PUBLIC SCHOOLS	357,765	0.06419312%
59I006	CLEVELAND PUBLIC SCHOOLS	906,450	0.16264254%
60A800	CAREER TECH	1,655,811	0.29709897%
60C104	OAK GROVE PUBLIC SCHOOLS	77,730	0.01394694%
60I003	RIPLEY PUBLIC SCHOOLS	252,021	0.04521963%
60I016	STILLWATER PUBLIC SCHOOLS	3,519,460	0.63148980%
60I056	PERKINS TRYON PUBLIC SCHOOLS	788,328	0.14144808%
60I067	CUSHING PUBLIC SCHOOLS	962,616	0.17272024%
60I101	GLENCOE PUBLIC SCHOOLS	185,519	0.03328726%
60I103	YALE PUBLIC SCHOOLS	227,479	0.04081609%
60K001	FIVE STAR INTERLOCAL COOP	215,918	0.03874166%
60V016	MERIDIAN TECHNOLOGY CENTER	861,725	0.15461759%
61C009	KREBS PUBLIC SCHOOLS	221,373	0.03972050%
61C029	FRINK-CHAMBERS PUBLIC SCHOOLS	253,593	0.04550166%
61C056	TANNEHILL PUBLIC SCHOOLS	93,235	0.01672896%
61C088	HAYWOOD PUBLIC SCHOOLS	116,223	0.02085362%
61E020	CARLTON LANDING ACADEMY	37,502	0.00672890%
61I001	HARTSHORNE PUBLIC SCHOOLS	569,556	0.10219427%
61I002	CANADIAN PUBLIC SCHOOLS	283,971	0.05095245%
61I011	HAILEYVILLE PUBLIC SCHOOLS	225,788	0.04051278%
61I014	KIOWA PUBLIC SCHOOLS	272,018	0.04880770%
61I017	QUINTON PUBLIC SCHOOLS	264,783	0.04750958%
61I025	INDIANOLA PUBLIC SCHOOLS	190,878	0.03424895%
61I028	CROWDER PUBLIC SCHOOLS	251,876	0.04519354%
61I030	SAVANNA PUBLIC SCHOOLS	201,583	0.03616961%
61I063	PITTSBURG PUBLIC SCHOOLS	157,363	0.02823542%
61I080	MCALESTER PUBLIC SCHOOLS	2,156,722	0.38697645%
62H230	EAST CENTRAL STATE UNIVERSITY	2,328,634	0.41782225%
62I001	ALLEN PUBLIC SCHOOLS	361,489	0.06486124%
62I009	VANOSS PUBLIC SCHOOLS	370,108	0.06640773%
62I016	BYNG PUBLIC SCHOOLS	1,096,952	0.19682398%
62I019	ADA PUBLIC SCHOOLS	1,873,559	0.33616904%
62I024	LATTA PUBLIC SCHOOLS	478,131	0.08579011%
62I030	STONEWALL PUBLIC SCHOOLS	280,284	0.05029090%
62I037	ROFF PUBLIC SCHOOLS	176,496	0.03166840%



# 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
62V014	PONTOTOC TECHNOLOGY CENTER	\$ 372,952	0.06691807%
63C027	GROVE PUBLIC SCHOOLS	237,519	0.04261759%
63C029	PLEASANT GROVE PUBLIC SCHOOLS	130,705	0.02345215%
63C032	SOUTH ROCK CREEK PUBLIC SCHOOL	210,823	0.03782747%
63I001	MCLOUD PUBLIC SCHOOLS	876,232	0.15722059%
63I002	DALE PUBLIC SCHOOLS	392,202	0.07037211%
63I003	BETHEL PUBLIC SCHOOLS	635,587	0.11404209%
63I004	MACOMB PUBLIC SCHOOLS	204,281	0.03665379%
63I005	EARLSBORO PUBLIC SCHOOLS	156,955	0.02816221%
63I010	NORTH ROCK CREEK IND SCHOOL DIST	636,063	0.11412760%
63I092	TECUMSEH PUBLIC SCHOOLS	1,145,434	0.20552302%
63I093	SHAWNEE PUBLIC SCHOOLS	2,648,304	0.47518006%
63I112	ASHER PUBLIC SCHOOL	160,933	0.02887596%
63I115	WANETTE PUBLIC SCHOOLS	89,040	0.01597636%
63I117	MAUD PUBLIC SCHOOLS	190,578	0.03419511%
63V005	GORDON COOPER TECHNOLOGY CTR	770,333	0.13821935%
64C002	ALBION PUBLIC SCHOOLS	52,535	0.00942622%
64C004	TUSKAHOMA PUBLIC SCHOOLS	66,674	0.01196320%
64C015	NASHOBA PUBLIC SCHOOLS	73,356	0.01316208%
64I001	RATTAN PUBLIC SCHOOLS	356,901	0.06403812%
64I010	CLAYTON PUBLIC SCHOOLS	213,423	0.03829408%
64I013	ANTLERS PUBLIC SCHOOLS	553,523	0.09931755%
64I022	MOYERS PUBLIC SCHOOLS	115,683	0.02075671%
65I003	LEEDEY PUBLIC SCHOOLS	175,242	0.03144340%
65I006	REYDON PUBLIC SCHOOLS	146,941	0.02636526%
65I007	CHEYENNE PUBLIC SCHOOLS	241,388	0.04331175%
65I015	SWEETWATER PUBLIC SCHOOL	174,983	0.03139690%
65I066	HAMMON PUBLIC SCHOOLS	226,870	0.04070689%
66C009	JUSTUS-TIAWAH PUBLIC SCHOOLS	272,021	0.04880823%
66H461	ROGERS STATE UNIVERSITY	1,421,907	0.25512994%
66I001	CLAREMORE PUBLIC SCHOOLS	1,815,040	0.32566908%
66I002	CATOOSA PUBLIC SCHOOLS	900,390	0.16155519%
66I003	CHELSEA PUBLIC SCHOOLS	551,571	0.09896735%
66I004	OOLOGAH TALALA PUBLIC SCHOOLS	915,021	0.16418051%
66I005	INOLA PUBLIC SCHOOLS	790,593	0.14185459%
66I006	SEQUOYAH PUBLIC SCHOOLS	633,336	0.11363820%
66I007	FOYIL PUBLIC SCHOOLS	304,914	0.05471020%
66I008	VERDIGRIS PUBLIC SCHOOL	734,003	0.13170069%
67C054	JUSTICE PUBLIC SCHOOLS	148,138	0.02658011%
67H055	SEMINOLE STATE COLLEGE	952,587	0.17092087%
67I001	SEMINOLE PUBLIC SCHOOLS	921,819	0.16540012%

# 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
67I002	WEWOKA PUBLIC SCHOOLS	\$ 470,683	0.08445369%
67I003	BOWLEGS PUBLIC SCHOOLS	152,087	0.02728862%
67I004	KONAWA PUBLIC SCHOOLS	437,667	0.07852969%
67I006	NEW LIMA PUBLIC SCHOOLS	173,227	0.03108182%
67I007	VARNUM PUBLIC SCHOOLS	209,691	0.03762436%
67I010	SASAKWA PUBLIC SCHOOLS	159,676	0.02865043%
67I014	STROTHER PUBLIC SCHOOLS	227,608	0.04083928%
67I015	BUTNER PUBLIC SCHOOLS	141,881	0.02545739%
68C001	LIBERTY PUBLIC SCHOOLS	229,018	0.04109230%
68C035	MARBLE CITY PUBLIC SCHOOLS	70,260	0.01260660%
68C036	BRUSHY PUBLIC SCHOOLS	188,306	0.03378733%
68C050	BELFONTE PUBLIC SCHOOLS	108,535	0.01947429%
68C068	MOFFETT PUBLIC SCHOOLS	232,717	0.04175589%
68I001	SALLISAW PUBLIC SCHOOLS	1,138,632	0.20430251%
68I002	VIAN PUBLIC SCHOOLS	488,913	0.08772472%
68I003	MULDROW PUBLIC SCHOOLS	876,151	0.15720599%
68I004	GANS PUBLIC SCHOOLS	246,368	0.04420533%
68I005	ROLAND PUBLIC SCHOOLS	648,425	0.11634565%
68I006	GORE PUBLIC SCHOOLS	315,745	0.05665348%
68I007	CENTRAL PUBLIC SCHOOLS	299,079	0.05366323%
69C082	GRANDVIEW PUBLIC SCHOOLS	75,234	0.01349914%
69I001	DUNCAN PUBLIC SCHOOLS	1,691,127	0.30343563%
69I002	COMANCHE PUBLIC SCHOOLS	511,229	0.09172890%
69I003	MARLOW PUBLIC SCHOOLS	721,630	0.12948069%
69I015	VELMA ALMA PUBLIC SCHOOLS	232,174	0.04165847%
69I021	EMPIRE PUBLIC SCHOOLS	258,830	0.04644134%
69I034	CENTRAL HIGH PUBLIC SCHOOLS	205,262	0.03682974%
69I042	BRAY-DOYLE PUBLIC SCHOOLS	263,068	0.04720175%
69V019	RED RIVER AREA VOTECH SCHOOL	446,090	0.08004108%
70C009	OPTIMA PUBLIC SCHOOLS	38,397	0.00688957%
70C080	STRAIGHT PUBLIC SCHOOLS	39,009	0.00699938%
70H530	OKLAHOMA PANHANDLE STATE UNIV	687,083	0.12328193%
70I001	YARBROUGH PUBLIC SCHOOLS	87,027	0.01561502%
70I008	GUYMON PUBLIC SCHOOLS	1,359,432	0.24392029%
70I015	HARDESTY PUBLIC SCHOOLS	47,068	0.00844527%
70I023	HOOKER PUBLIC SCHOOLS	372,727	0.06687772%
70I053	TYRONE PUBLIC SCHOOLS	120,107	0.02155054%
70I060	GOODWELL PUBLIC SCHOOLS	125,031	0.02243401%
70I061	TEXHOMA PUBLIC SCHOOLS	160,836	0.02885856%
71C009	DAVIDSON PUBLIC SCHOOLS	33,606	0.00602984%

# 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
71I008	TIPTON PUBLIC SCHOOLS	\$ 166,414	0.02985943%
71I158	FREDERICK PUBLIC SCHOOLS	488,979	0.08773656%
71I249	GRANDFIELD PUBLIC SCHOOLS	138,600	0.02486867%
72A801	STREET SCHOOL	166,021	0.02978887%
72A904	TULSA SCHOOL OF ARTS& SCIENCES	259,262	0.04651889%
72C015	KEYSTONE PUBLIC SCHOOLS	160,505	0.02879903%
72E005	KIPP TULSA COLLEGE PREP	352,641	0.06327371%
72G001	DEBORAH BROWN COMMUNITY SCHOOL	203,967	0.03659732%
72H750	TULSA COMMUNITY COLLEGE	7,204,761	1.29273608%
72I001	TULSA PUBLIC SCHOOLS	21,847,726	3.92009455%
72I002	SAND SPRINGS PUBLIC SCHOOLS	2,775,712	0.49804057%
72I003	BROKEN ARROW PUBLIC SCHOOLS	10,007,435	1.79561438%
72I004	BIXBY PUBLIC SCHOOLS	3,649,945	0.65490243%
72I005	JENKS PUBLIC SCHOOLS	6,442,135	1.15589958%
72I006	COLLINSVILLE PUBLIC SCHOOLS	1,587,594	0.28485882%
72I007	SKIATOOK PUBLIC SCHOOLS	1,107,696	0.19875163%
72I008	SPERRY PUBLIC SCHOOLS	603,894	0.10835551%
72I009	UNION PUBLIC SCHOOLS	9,223,912	1.65502839%
72I010	BERRYHILL PUBLIC SCHOOLS	577,241	0.10357328%
72I011	OWASSO PUBLIC SCHOOLS	4,883,965	0.87632023%
72I013	GLENPOOL PUBLIC SCHOOLS	1,619,566	0.29059563%
72I014	LIBERTY PUBLIC SCHOOLS	272,995	0.04898298%
72V018	TULSA TECHNOLOGY CENTER	4,573,358	0.82058858%
73I001	OKAY PUBLIC SCHOOLS	224,957	0.04036356%
73I017	COWETA PUBLIC SCHOOLS	1,567,692	0.28128782%
73I019	WAGONER PUBLIC SCHOOLS	1,106,177	0.19847911%
73I365	PORTER CONSOLIDATED SCHOOLS	281,960	0.05059151%
74I004	COPAN PUBLIC SCHOOLS	137,995	0.02476022%
74I007	DEWEY PUBLIC SCHOOLS	562,595	0.10094530%
74I018	CANEY VALLEY PUBLIC SCHOOLS	481,876	0.08646210%
74I030	BARTLESVILLE PUBLIC SCHOOLS	3,137,471	0.56295022%
74V001	TRI COUNTY AREA VOTECH	678,822	0.12179976%
75I001	SENTINEL PUBLIC SCHOOLS	226,579	0.04065469%
75I010	BURNS FLAT-DILL CITY SCHOOL	372,795	0.06688982%
75I011	CANUTE PUBLIC SCHOOLS	221,732	0.03978502%
75I078	CORDELL PUBLIC SCHOOLS	377,847	0.06779629%
75V012	WESTERN TECHNOLOGY CENTER	607,546	0.10901079%
75V027	SOUTHWEST TECHNOLOGY CENTER	269,816	0.04841249%
76H505	NORTHWESTERN OKLA STATE UNIV	1,299,944	0.23324635%
76I001	ALVA PUBLIC SCHOOLS	619,881	0.11122403%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2023

<b>ER Code</b>	<b>Employer Name</b>	<b>Total Employer Contributions</b>	<b>Employer Proportionate Allocation</b>
76I003	WAYNOKA PUBLIC SCHOOLS	\$ 222,952	0.04000389%
76I006	FREEDOM PUBLIC SCHOOLS	71,759	0.01287564%
76V010	NORTHWEST TECHNOLOGY CENTER	394,331	0.07075409%
77I001	WOODWARD PUBLIC SCHOOLS	1,373,762	0.24649138%
77I002	MOORELAND PUBLIC SCHOOLS	302,770	0.05432545%
77I003	SHARON MUTUAL PUBLIC SCHOOLS	167,202	0.03000079%
77I005	FORT SUPPLY PUBLIC SCHOOLS	114,194	0.02048966%
77V024	HIGH PLAINS TECHNOLOGY CENTER	396,641	0.07116857%
<b>Total Remaining Employers</b>		<b>496,983,155</b>	<b>89.17272113%</b>
<b>Total Employer Contributions</b>		<b>\$ 557,326,449</b>	<b>100.00000000%</b>

Teachers' Retirement System of Oklahoma  
Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2023

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	Plan Pension Expense
All Employers	<u>\$ 7,706,474,888</u>	<u>\$ 539,285,297</u>	<u>\$ 313,074,329</u>	<u>\$ 125,728,569</u>	<u>\$ 978,088,195</u>	<u>\$ 150,041,834</u>	<u>\$ 150,041,834</u>	<u>\$1,188,758,217</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 plan'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 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 (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 educators' association. 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 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.

### **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 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 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 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, 2023. 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 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 pension liability, deferred outflow of resources and deferred inflow 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 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 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.

The fiscal year 2023 employer contribution total used as the denominator for the allocation calculation in the schedule of employer allocations can be reconciled to the System's ACFR for the fiscal year ended June 30, 2023, as follows:

Contributions from employers per the System's ACFR	\$ 510,241,100
Matching funds per the System's ACFR	47,085,349
	\$ 557,326,449
Contributions per schedule of employer allocations	\$ 557,326,449

**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 2023 is calculated as set forth below in the following table:

Net pension liability, beginning	\$ 8,209,378,657
Total pension expense	1,188,758,217
Change in deferred outflow of resources	(620,337,615)
Change in deferred inflow of resources	(47,351,082)
Defined benefit plan employer contributions	(510,241,100)
State contributions	(466,646,840)
State matching funds	(47,085,349)
	<u>\$ 7,706,474,888</u>
Net pension liability - per Schedule of Collective Pension Amounts	<u>\$ 7,706,474,888</u>

The components of the net pension liability at June 30, 2023, were as follows:

Total pension liability	\$ 28,090,258,604
Plan fiduciary net position	<u>(20,383,783,716)</u>
Net pension liability per Schedule of Collective Pension Amounts	<u>\$ 7,706,474,888</u>
Plan fiduciary net position as a percentage of total pension liability	<u>72.57%</u>

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the Plan's employers calculated using the discount rate of 7.00% 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's net pension liability	<u>\$ 11,130,817,250</u>	<u>\$ 7,706,474,888</u>	<u>\$ 4,871,638,760</u>

The total pension liability as of June 30, 2023, was determined based on an actuarial valuation prepared as of June 30, 2022, 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 expenses – 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.

#### **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 5.40 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:

Net pension liability, beginning	\$ 8,209,378,657
Total pension expense	1,188,758,217
Change in deferred outflow of resources	(620,337,615)
Change in deferred inflow of resources	(47,351,082)
Defined benefit plan employer contributions	(510,241,100)
State contributions	(466,646,840)
State matching funds	(47,085,349)
	\$ 7,706,474,888
Net pension liability - per Schedule of Collective Pension Amounts	\$ 7,706,474,888

### 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 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 pension expense for fiscal year 2023 is calculated as set forth below in the following table:

Service cost	\$ 551,183,763
Interest on total pension liability	1,880,323,172
Member contributions	(371,519,419)
Projected earnings on plan investments	(1,334,979,294)
Administrative expense	6,805,284
Recognition of beginning deferred outflows (inflows) due to liabilities	322,771,377
Recognition of beginning deferred outflows (inflows) due to assets	134,173,334
	\$ 1,188,758,217
Allocated pension expense per schedule of pension amounts by employer	\$ 1,188,758,217

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

The Teachers' Retirement System of Oklahoma's June 30, 2023, ACFR and actuarial valuation can be found at the website below.

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