



Schedule of Employer Allocations and Collective Other
Postemployment Benefit Amounts
June 30, 2019

Teachers' Retirement System of Oklahoma

Teachers' Retirement System of Oklahoma

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Independent Auditor's Report

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

Report on Schedule of Allocations and Schedule of Net Other Postemployment Benefit (OPEB) Amounts by Employer

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, 2019 and related notes. We have also audited the totals for the columns titled net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources and plan OPEB expense (expense offset) (specified column totals) included in the accompanying schedule of collective OPEB amounts (collectively the Schedules) of the System as of and for the year ended June 30, 2019.

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 OPEB 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 OPEB 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 OPEB 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 OPEB amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the System's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of collective OPEB 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 OPEB 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 OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and plan OPEB expense (expense offset) for the total of all participating entities for the System as of and for the year ended June 30, 2019, 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, 2019, and our report thereon, dated October 18, 2019, 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 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
January 27, 2020

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
14H760	UNIVERSITY OF OKLAHOMA	\$ 41,040 *	4.67558550%
55H770	OU HEALTH SCIENCES CENTER	33,531 *	3.82007736%
60H010	OKLAHOMA STATE UNIVERSITY	48,663 *	5.54397192%
		123,234	14.03963477%
01C019	PEAVINE PUBLIC SCHOOLS	140	0.01593868%
01C022	MARYETTA PUBLIC SCHOOLS	738	0.08409971%
01C024	ROCKY MOUNTAIN PUBLIC SCHOOLS	250	0.02853579%
01C028	ZION PUBLIC SCHOOLS	353	0.04017881%
01C029	DAHLONEGAH PUBLIC SCHOOLS	242	0.02755936%
01C032	GREASY PUBLIC SCHOOLS	112	0.01273010%
01I004	WATTS PUBLIC SCHOOLS	239	0.02723287%
01I011	WESTVILLE PUBLIC SCHOOLS	1,157	0.13182291%
01I025	STILWELL PUBLIC SCHOOLS	1,606	0.18296797%
01I030	CAVE SPRINGS PUBLIC SCHOOLS	245	0.02790995%
02I001	BURLINGTON PUBLIC SCHOOLS	276	0.03145765%
02I046	CHEROKEE PUBLIC SCHOOLS	641	0.07305295%
02I093	TIMBERLAKE INDEPENDENT SCHOOL	452	0.05154157%
03C021	HARMONY PUBLIC SCHOOLS	214	0.02437553%
03C022	LANE PUBLIC SCHOOLS	344	0.03924180%
03I007	STRINGTOWN PUBLIC SCHOOLS	238	0.02708724%
03I015	ATOKA PUBLIC SCHOOLS	860	0.09794734%
03I019	TUSHKA PUBLIC SCHOOLS	427	0.04860102%
03I026	CANEY PUBLIC SCHOOLS	284	0.03231556%
04I022	BEAVER PUBLIC SCHOOLS	332	0.03784817%
04I075	BALKO PUBLIC SCHOOLS	239	0.02726946%
04I123	FORGAN PUBLIC SCHOOLS	198	0.02257656%
04I128	TURPIN PUBLIC SCHOOLS	457	0.05205151%
05I002	MERRITT PUBLIC SCHOOLS	647	0.07368207%
05I006	ELK CITY PUBLIC SCHOOLS	1,774	0.20209656%
05I031	SAYRE PUBLIC SCHOOLS	598	0.06810991%
05I051	ERICK PUBLIC SCHOOLS	244	0.02782992%
06I009	OKEENE PUBLIC SCHOOLS	343	0.03909628%
06I042	WATONGA PUBLIC SCHOOLS	767	0.08739364%
06I080	GEARY PUBLIC SCHOOLS	405	0.04609992%
06I105	CANTON PUBLIC SCHOOLS	600	0.06836271%
07H660	SOUTHEASTERN OKLA STATE UNIV	4,561	0.51956598%
07I001	SILO PUBLIC SCHOOLS	750	0.08540867%
07I002	ROCK CREEK PUBLIC SCHOOLS	462	0.05267271%
07I003	ACHILLE PUBLIC SCHOOLS	336	0.03830801%

* Excludes contributions from the alternate retirement plan

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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
07I004	COLBERT PUBLIC SCHOOLS	\$ 686	0.07809687%
07I005	CADDO PUBLIC SCHOOLS	519	0.05907652%
07I040	BENNINGTON PUBLIC SCHOOLS	326	0.03710894%
07I048	CALERA PUBLIC SCHOOLS	634	0.07228565%
07I072	DURANT PUBLIC SCHOOLS	3,194	0.36384616%
07K002	CHOCTAW NATION INTERLOCAL COOP	523	0.05959161%
08I011	HYDRO-EAKLY PUBLIC SCHOOLS	435	0.04951204%
08I012	LOOKEBA-SICKLES PUBLIC SCHOOLS	213	0.02431899%
08I020	ANADARKO PUBLIC SCHOOLS	1,836	0.20911765%
08I033	CARNEGIE PUBLIC SCHOOLS	518	0.05895722%
08I056	BOONE-APACHE SCHOOLS	460	0.05242040%
08I064	CYRIL PUBLIC SCHOOLS	317	0.03615973%
08I086	GRACEMONT PUBLIC SCHOOLS	166	0.01892231%
08I160	CEMENT PUBLIC SCHOOLS	194	0.02207395%
08I161	HINTON PUBLIC SCHOOLS	539	0.06145459%
08I167	FORT COBB-BROXTON SCHOOLS	354	0.04028922%
08I168	BINGER-ONEY PUBLIC SCHOOL	378	0.04306779%
08V002	CADDO-KIOWA AREA VO-TECH	956	0.10888357%
09C029	RIVERSIDE PUBLIC SCHOOLS	165	0.01878576%
09C031	BANNER PUBLIC SCHOOLS	226	0.02576864%
09C070	DARLINGTON PUBLIC SCHOOLS	274	0.03125794%
09C162	MAPLE PUBLIC SCHOOLS	237	0.02702067%
09H052	REDLANDS COMMUNITY COLLEGE	1,269	0.14456669%
09I022	PIEDMONT PUBLIC SCHOOLS	2,713	0.30905966%
09I027	YUKON PUBLIC SCHOOLS	7,444	0.84801691%
09I034	EL RENO PUBLIC SCHOOLS	2,700	0.30765453%
09I057	UNION CITY PUBLIC SCHOOLS	248	0.02822890%
09I069	MUSTANG PUBLIC SCHOOLS	9,666	1.10117430%
09I076	CALUMET PUBLIC SCHOOLS	301	0.03430189%
09V006	CANADIAN VALLEY AREA VO-TECH	3,012	0.34314917%
10A606	UNIV CENTER OF SOUTHERN OKLAHOMA	93	0.01065088%
10C072	ZANEIS PUBLIC SCHOOLS	231	0.02632273%
10I019	ARDMORE PUBLIC SCHOOLS	3,261	0.37152002%
10I021	SPRINGER PUBLIC SCHOOLS	294	0.03354412%
10I027	PLAINVIEW PUBLIC SCHOOLS	1,365	0.15550669%
10I032	LONE GROVE PUBLIC SCHOOLS	1,258	0.14331165%
10I043	WILSON PUBLIC SCHOOLS	349	0.03975272%
10I055	HEALDTON PUBLIC SCHOOL	394	0.04488577%
10I074	FOX PUBLIC SCHOOLS	257	0.02923801%
10I077	DICKSON PUBLIC SCHOOLS	1,133	0.12904802%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
10K001	TRI-COUNTY INTERLOCAL CO-OP	\$ 184	0.02094930%
10V020	SOUTHERN OKLAHOMA TECH CENTER	1,113	0.12684023%
11C010	LOWREY PUBLIC SCHOOLS	166	0.01888985%
11C014	NORWOOD PUBLIC SCHOOLS	205	0.02332200%
11C021	WOODALL PUBLIC SCHOOLS	486	0.05538060%
11C026	SHADY GROVE PUBLIC SCHOOLS	198	0.02252367%
11C031	PEGGS PUBLIC SCHOOLS	270	0.03076600%
11C034	GRAND VIEW PUBLIC SCHOOLS	807	0.09190357%
11C044	BRIGGS PUBLIC SCHOOLS	492	0.05609667%
11C066	TENKILLER PUBLIC SCHOOLS	430	0.04900005%
11H485	NORTHEASTERN STATE UNIVERSITY	7,710	0.87833566%
11I006	KEYS PUBLIC SCHOOLS	853	0.09719709%
11I016	HULBERT PUBLIC SCHOOLS	602	0.06863422%
11I035	TAHLEQUAH PUBLIC SCHOOLS	3,778	0.43037346%
12C021	SWINK PUBLIC SCHOOLS	228	0.02597269%
12I001	BOSWELL PUBLIC SCHOOLS	353	0.04026573%
12I002	FORT TOWSON PUBLIC SCHOOLS	345	0.03927842%
12I004	SOPER PUBLIC SCHOOLS	350	0.03986052%
12I039	HUGO PUBLIC SCHOOLS	1,141	0.13000926%
13I002	BOISE CITY PUBLIC SCHOOLS	292	0.03329785%
13I010	FELT PUBLIC SCHOOLS	127	0.01447691%
13I011	KEYES PUBLIC SCHOOLS	78	0.00890075%
14C016	ROBIN HILL PUBLIC SCHOOLS	265	0.03016204%
14I002	MOORE PUBLIC SCHOOLS	19,182	2.18530718%
14I029	NORMAN PUBLIC SCHOOLS	12,730	1.45024017%
14I040	NOBLE PUBLIC SCHOOLS	2,250	0.25636072%
14I057	LEXINGTON PUBLIC SCHOOLS	897	0.10223861%
14I070	LITTLE AXE PUBLIC SCHOOLS	954	0.10865177%
14V017	MOORE-NORMAN VO-TECH SCH	3,266	0.37212358%
15C004	COTTONWOOD PUBLIC SCHOOLS	216	0.02461059%
15I001	COALGATE PUBLIC SCHOOLS	936	0.10663406%
15I002	TUPELO PUBLIC SCHOOLS	293	0.03336025%
16C048	FLOWER MOUND PUBLIC SCHOOLS	234	0.02661255%
16C049	BISHOP PUBLIC SCHOOLS	369	0.04199433%
16H100	CAMERON UNIVERSITY	3,637	0.41436446%
16I001	CACHE PUBLIC SCHOOLS	1,848	0.21053933%
16I002	INDIAHOMA PUBLIC SCHOOLS	190	0.02162434%
16I003	STERLING PUBLIC SCHOOLS	383	0.04364285%
16I004	GERONIMO PUBLIC SCHOOLS	271	0.03085464%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
16I008	LAWTON PUBLIC SCHOOLS	\$ 12,823	1.46092114%
16I009	FLETCHER PUBLIC SCHOOLS	371	0.04228353%
16I016	ELGIN PUBLIC SCHOOLS	1,629	0.18553113%
16I132	CHATTANOOGA PUB SCHOOLS	250	0.02843474%
16V009	GREAT PLAINS TECHNOLOGY CENTER	1,888	0.21512411%
17I001	WALTERS PUBLIC SCHOOLS	547	0.06231244%
17I101	TEMPLE PUBLIC SCHOOLS	272	0.03103419%
17I333	BIG PASTURE PUB SCHOOLS	179	0.02039358%
18C001	WHITE OAK PUBLIC SCHOOLS	46	0.00527693%
18I006	KETCHUM PUBLIC SCHOOLS	610	0.06950942%
18I017	WELCH PUBLIC SCHOOLS	410	0.04666555%
18I020	BLUEJACKET PUBLIC SCHOOLS	216	0.02456690%
18I065	VINITA PUBLIC SCHOOLS	1,436	0.16361191%
18V011	NORTHEAST AREA VO-TECH	2,255	0.25688227%
19C008	LONE STAR PUBLIC SCHOOLS	676	0.07701861%
19C012	GYPSY PUBLIC SCHOOLS	77	0.00872110%
19C034	PRETTY WATER PUBLIC SCHOOLS	210	0.02397678%
19C035	ALLEN-BOWDEN PUBLIC SCHOOLS	302	0.03444949%
19I002	BRISTOW PUBLIC SCHOOLS	1,561	0.17779645%
19I003	MANNFORD PUBLIC SCHOOLS	1,355	0.15436524%
19I005	MOUNDS PUBLIC SCHOOLS	510	0.05812072%
19I017	OLIVE PUBLIC SCHOOLS	343	0.03903868%
19I018	KIEFER PUBLIC SCHOOLS	629	0.07162148%
19I020	OILTON PUBLIC SCHOOLS	246	0.02800441%
19I021	DEPEW PUBLIC SCHOOLS	309	0.03517258%
19I031	KELLYVILLE PUBLIC SCHOOLS	683	0.07782522%
19I033	SAPULPA PUBLIC SCHOOLS	3,372	0.38418278%
19I039	DRUMRIGHT PUBLIC SCHOOLS	432	0.04924632%
19V003	CENTRAL OKLAHOMA AREA VO-TECH	1,793	0.20421424%
20H665	SOUTHWESTERN OKLA STATE UNIV	5,668	0.64570873%
20I005	ARAPAHO-BUTLER PUBLIC SCHOOLS	438	0.04984292%
20I007	THOMAS-FAY-CUSTER UNIFIED	466	0.05307528%
20I026	WEATHERFORD PUBLIC SCHOOLS	1,735	0.19763464%
20I099	CLINTON PUBLIC SCHOOLS	1,918	0.21847814%
21C006	CLEORA PUBLIC SCHOOLS	224	0.02552998%
21C014	LEACH PUBLIC SCHOOLS	122	0.01384209%
21C030	KENWOOD PUBLIC SCHOOLS	92	0.01051308%
21C034	MOSELEY PUBLIC SCHOOLS	182	0.02070647%
21I001	JAY PUBLIC SCHOOLS	1,546	0.17611210%
21I002	GROVE PUBLIC SCHOOLS	2,350	0.26777997%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
21I003	KANSAS PUBLIC SCHOOLS	\$ 911	0.10375642%
21I004	COLCORD PUBLIC SCHOOLS	679	0.07739865%
21I005	OAKS MISSION PUB SCHOOLS	250	0.02848040%
22I005	VICI PUBLIC SCHOOLS	380	0.04325241%
22I008	SEILING PUBLIC SCHOOLS	522	0.05951272%
22I010	TALOGA PUBLIC SCHOOLS	245	0.02794691%
23I002	FARGO PUBLIC SCHOOLS	298	0.03397286%
23I003	ARNETT PUBLIC SCHOOLS	266	0.03025252%
23I042	SHATTUCK PUBLIC SCHOOLS	405	0.04612570%
24I001	WAUKOMIS PUBLIC SCHOOLS	327	0.03723961%
24I018	KREMLIN-HILLSDALE PUB SCHOOLS	272	0.03099311%
24I042	CHISHOLM PUBLIC SCHOOL	938	0.10690428%
24I047	GARBER PUBLIC SCHOOLS	372	0.04242250%
24I056	PIONEER-PLEASANT VALE SCHOOLS	560	0.06384500%
24I057	ENID PUBLIC SCHOOLS	6,738	0.76764119%
24I085	DRUMMOND PUBLIC SCHOOLS	316	0.03595662%
24I094	COVINGTON-DOUG PUB SCHS	290	0.03304834%
24V015	AUTRY TECHNOLOGY CENTER	1,253	0.14280339%
25C016	WHITEBEAD PUBLIC SCHOOLS	325	0.03699187%
25I002	STRATFORD PUBLIC SCHOOLS	637	0.07252251%
25I005	PAOLI PUBLIC SCHOOLS	266	0.03033142%
25I007	MAYSVILLE PUBLIC SCHOOLS	292	0.03321213%
25I009	LINDSAY PUBLIC SCHOOLS	967	0.11013531%
25I018	PAULS VALLEY PUBLIC SCHOOLS	1,159	0.13202555%
25I038	WYNNEWOOD PUBLIC SCHOOLS	580	0.06606309%
25I072	ELMORE CITY PUBLIC SCHOOLS	468	0.05333949%
26C037	FRIEND PUBLIC SCHOOLS	177	0.02018996%
26C096	MIDDLEBERG PUBLIC SCHOOLS	155	0.01770351%
26C131	PIONEER PUBLIC SCHOOLS	334	0.03806598%
26H150	UNIVERSITY OF SCIENCES & ARTS	1,271	0.14475597%
26I001	CHICKASHA PUBLIC SCHOOLS	1,956	0.22284763%
26I002	MINCO PUBLIC SCHOOLS	489	0.05572718%
26I051	NINNEKAH PUBLIC SCHOOLS	464	0.05286439%
26I056	ALEX PUBLIC SCHOOLS	402	0.04584362%
26I068	RUSH SPRINGS PUBLIC SCHOOLS	489	0.05575478%
26I095	BRIDGE CREEK PUBLIC SCHOOLS	1,146	0.13055675%
26I097	TUTTLE PUBLIC SCHOOLS	1,345	0.15324856%
26I099	VERDEN PUBLIC SCHOOLS	233	0.02657179%
26I128	AMBER-POCASSET PUB SCHS	473	0.05388770%
27I054	MEDFORD PUBLIC SCHOOLS	560	0.06383695%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
27I090	POND CREEK - HUNTER PUBLIC SCHOOLS	\$ 503	0.05725620%
27I095	DEER CREEK-LAMONT PUB SCHOOLS	256	0.02920637%
28I001	MANGUM PUBLIC SCHOOLS	747	0.08511961%
28I003	GRANITE PUBLIC SCHOOLS	277	0.03155723%
29I066	HOLLIS PUBLIC SCHOOLS	508	0.05787767%
30I001	LAVERNE PUBLIC SCHOOLS	431	0.04911343%
30I004	BUFFALO PUBLIC SCHOOLS	285	0.03250190%
31C010	WHITEFIELD PUBLIC SCHOOLS	142	0.01622208%
31I013	KINTA PUBLIC SCHOOLS	245	0.02786235%
31I020	STIGLER PUBLIC SCHOOLS	1,262	0.14378179%
31I037	MCCURTAIN PUBLIC SCHOOLS	265	0.03014768%
31I043	KEOTA PUBLIC SCHOOLS	420	0.04789391%
32I001	MOSS PUBLIC SCHOOLS	297	0.03389239%
32I005	WETUMKA PUBLIC SCHOOLS	504	0.05746984%
32I035	HOLDENVILLE PUBLIC SCHOOLS	993	0.11307929%
32I048	CALVIN PUBLIC SCHOOLS	217	0.02469039%
32I054	STUART PUBLIC SCHOOLS	276	0.03148780%
32V025	WES WATKINS TECHNOLOGY CENTER	399	0.04545445%
33H041	WESTERN OKLA STATE COLLEGE	910	0.10369183%
33I001	NAVAJO PUBLIC SCHOOLS	429	0.04890544%
33I014	DUKE PUBLIC SCHOOLS	155	0.01761547%
33I018	ALTUS PUBLIC SCHOOLS	2,884	0.32861286%
33I040	OLUSTEE-ELDORADO PUBLIC SCHOOLS	256	0.02920221%
33I054	BLAIR PUBLIC SCHOOLS	215	0.02451540%
34C003	TERRAL PUBLIC SCHOOL	77	0.00882291%
34I001	RYAN PUBLIC SCHOOLS	277	0.03151452%
34I014	RINGLING PUBLIC SCHOOLS	422	0.04807339%
34I023	WAURIKA PUBLIC SCHOOLS	418	0.04756932%
35C007	MANNSVILLE PUBLIC SCHOOLS	130	0.01481559%
35C010	RAVIA PUBLIC SCHOOLS	147	0.01676521%
35H470	MURRAY STATE COLLEGE	1,586	0.18066534%
35I002	MILL CREEK PUBLIC SCHOOLS	161	0.01839906%
35I020	TISHOMINGO PUBLIC SCHOOLS	846	0.09633232%
35I029	MILBURN PUBLIC SCHOOLS	195	0.02222720%
35I035	COLEMAN PUBLIC SCHOOLS	193	0.02203586%
35I037	WAPANUCKA PUBLIC SCHOOLS	225	0.02558849%
36C027	PECKHAM PUBLIC SCHOOLS	175	0.01993335%
36C050	KILDARE PUBLIC SCHOOLS	122	0.01391398%
36H490	NORTHERN OKLAHOMA COLLEGE	2,605	0.29674853%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
36H758	UNIVERSITY CENTER AT PONCA CITY	\$ 56	0.00634553%
36I045	BLACKWELL PUBLIC SCHOOLS	1,054	0.12003363%
36I071	PONCA CITY PUBLIC SCHOOLS	3,920	0.44657955%
36I087	TONKAWA PUBLIC SCHOOLS	504	0.05746083%
36I125	NEWKIRK PUBLIC SCHOOLS	711	0.08097678%
36V013	PIONEER TECHNOLOGY CENTER	1,055	0.12017779%
37I002	DOVER PUBLIC SCHOOLS	209	0.02375467%
37I003	LOMEGA PUBLIC SCHOOLS	268	0.03051285%
37I007	KINGFISHER PUBLIC SCHOOLS	1,269	0.14458187%
37I016	HENNESSEY PUBLIC SCHOOLS	966	0.11004748%
37I089	CASHION PUBLIC SCHOOLS	523	0.05961622%
37I105	OKARCHE PUBLIC SCHOOLS	382	0.04352682%
37V026	CHISHOLM TRAIL TECHNOLOGY CNTR	368	0.04190019%
38A620	QUARTZ MOUNTAIN	133	0.01520297%
38I001	HOBART PUBLIC SCHOOLS	713	0.08120476%
38I002	LONE WOLF PUBLIC SCHOOLS	142	0.01621494%
38I003	MOUNTAIN VIEW-GOTEBO SCHOOLS	301	0.03431791%
38I004	SNYDER PUBLIC SCHOOLS	422	0.04810278%
39H240	EASTERN OKLAHOMA STATE COLLEGE	1,668	0.19007450%
39I001	WILBURTON PUBLIC SCHOOLS	740	0.08435570%
39I002	RED OAK PUBLIC SCHOOLS	254	0.02889491%
39I003	BUFFALO VALLEY PUB SCHS	136	0.01551314%
39I004	PANOLA PUBLIC SCHOOLS	101	0.01146974%
39V007	KIAMICHI TECHNOLOGY CENTER	3,014	0.34340938%
40C004	SHADY POINT PUBLIC SCHOOLS	145	0.01647047%
40C011	MONROE PUBLIC SCHOOLS	108	0.01226130%
40C014	HODGEN PUBLIC SCHOOLS	292	0.03322730%
40C039	FANSHAWE PUBLIC SCHOOLS	90	0.01020558%
40H053	CARL ALBERT STATE COLLEGE	1,970	0.22443936%
40I002	SPIRO PUBLIC SCHOOLS	918	0.10463812%
40I003	HEAVENER PUBLIC SCHOOLS	1,166	0.13282753%
40I007	POCOLA PUBLIC SCHOOLS	651	0.07415428%
40I016	LEFLORE PUBLIC SCHOOLS	248	0.02825354%
40I017	CAMERON PUBLIC SCHOOLS	254	0.02894364%
40I020	PANAMA PUBLIC SCHOOLS	661	0.07526549%
40I026	BOKOSHE PUBLIC SCHOOLS	248	0.02830247%
40I029	POTEAU PUBLIC SCHOOLS	2,120	0.24157066%
40I049	WISTER PUBLIC SCHOOLS	408	0.04645949%
40I052	TALIHINA PUBLIC SCHOOLS	669	0.07625773%
40I062	WHITESBORO PUBLIC SCHOOLS	240	0.02732736%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
40I067	HOWE PUBLIC SCHOOLS	\$ 485	0.05527729%
40I091	ARKOMA PUBLIC SCHOOLS	344	0.03919839%
41C005	WHITE ROCK PUBLIC SCHOOLS	154	0.01759762%
41I001	CHANDLER PUBLIC SCHOOLS	902	0.10274660%
41I003	DAVENPORT PUBLIC SCHOOLS	327	0.03728396%
41I004	WELLSTON PUBLIC SCHOOLS	497	0.05660309%
41I054	STROUD PUBLIC SCHOOLS	869	0.09902261%
41I095	MEEKER PUBLIC SCHOOLS	748	0.08516723%
41I103	PRAGUE PUBLIC SCHOOLS	815	0.09285500%
41I105	CARNEY PUBLIC SCHOOLS	205	0.02334902%
41I134	AGRA PUBLIC SCHOOLS	294	0.03348641%
42H420	LANGSTON UNIVERSITY	4,248	0.48395662%
42I001	GUTHRIE PUBLIC SCHOOLS	2,945	0.33550873%
42I002	CRESCENT PUBLIC SCHOOLS	509	0.05794829%
42I003	MULHALL-ORLANDO PUBLIC SCHOOLS	293	0.03340831%
42I014	COYLE PUBLIC SCHOOLS	301	0.03434351%
43C003	GREENVILLE PUBLIC SCHOOLS	116	0.01325721%
43I004	THACKERVILLE PUB SCHOOLS	291	0.03310276%
43I005	TURNER PUBLIC SCHOOLS	339	0.03862337%
43I016	MARIETTA PUBLIC SCHOOLS	1,038	0.11831050%
44I001	RINGWOOD PUBLIC SCHOOLS	307	0.03493067%
44I004	ALINE CLEO PUBLIC SCHOOLS	186	0.02124653%
44I084	FAIRVIEW PUBLIC SCHOOLS	748	0.08518910%
44I092	CIMARRON PUBLIC SCHOOL	250	0.02849405%
45I002	MADILL PUBLIC SCHOOLS	1,519	0.17308908%
45I003	KINGSTON PUBLIC SCHOOLS	1,202	0.13697260%
46C035	WICKLIFFE PUBLIC SCHOOLS	122	0.01385546%
46C043	OSAGE PUBLIC SCHOOLS	114	0.01300186%
46I001	PRYOR PUBLIC SCHOOLS	3,226	0.36756966%
46I002	ADAIR PUBLIC SCHOOL	939	0.10698500%
46I016	SALINA PUBLIC SCHOOLS	748	0.08518883%
46I017	LOCUST GROVE PUB SCHOOLS	1,513	0.17239780%
46I032	CHOUTEAU-MAZIE PUBLIC SCHOOLS	935	0.10653115%
47I001	NEWCASTLE PUBLIC SCHOOLS	1,546	0.17610917%
47I002	DIBBLE PUBLIC SCHOOLS	472	0.05377943%
47I005	WASHINGTON PUBLIC SCHOOLS	755	0.08597084%
47I010	WAYNE PUBLIC SCHOOLS	498	0.05674868%
47I015	PURCELL PUBLIC SCHOOLS	1,181	0.13455521%
47I029	BLANCHARD PUBLIC SCHOOLS	1,624	0.18501883%

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Schedule of Employer Allocations

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
47V008	MID-AMERICA AREA VO-TECH	\$ 1,078	0.12281888%
48C001	FOREST GROVE PUBLIC SCHOOLS	271	0.03088506%
48C009	LUKFATA PUBLIC SCHOOLS	340	0.03873139%
48C023	GLOVER PUBLIC SCHOOLS	67	0.00766553%
48C037	DENISON PUBLIC SCHOOLS	261	0.02978922%
48C072	HOLLY CREEK PUB SCHOOLS	250	0.02851310%
48I005	IDABEL PUBLIC SCHOOLS	1,208	0.13762445%
48I006	HAWORTH PUBLIC SCHOOLS	532	0.06059327%
48I011	VALLIANT PUBLIC SCHOOLS	752	0.08572789%
48I013	EAGLETOWN PUBLIC SCHOOLS	224	0.02549551%
48I014	SMITHVILLE PUBLIC SCHOOLS	383	0.04362811%
48I039	WRIGHT CITY PUB SCHOOLS	508	0.05790236%
48I071	BATTIEST PUBLIC SCHOOLS	320	0.03647796%
48I074	BROKEN BOW PUBLIC SCHOOLS	1,535	0.17491597%
49C003	RYAL PUBLIC SCHOOLS	103	0.01177489%
49C016	STIDHAM PUBLIC SCHOOLS	120	0.01366972%
49I001	EUFAULA PUBLIC SCHOOLS	1,225	0.13959818%
49I019	CHECOTAH PUBLIC SCHOOLS	1,298	0.14789382%
49I027	MIDWAY PUBLIC SCHOOLS	227	0.02586049%
49I064	HANNA PUBLIC SCHOOLS	133	0.01520773%
50I001	SULPHUR PUBLIC SCHOOLS	1,379	0.15712584%
50I010	DAVIS PUBLIC SCHOOLS	891	0.10146006%
51C009	WAINWRIGHT PUBLIC SCHOOLS	108	0.01234471%
51H165	CONNORS STATE COLLEGE	1,189	0.13543097%
51I002	HASKELL PUBLIC SCHOOLS	765	0.08716326%
51I003	FORT GIBSON PUB SCHOOLS	1,725	0.19653260%
51I006	WEBBERS FALLS PUBLIC SCHOOLS	286	0.03261641%
51I008	OKTAHA PUBLIC SCHOOLS	702	0.07998482%
51I020	MUSKOGEE PUBLIC SCHOOLS	5,532	0.63018316%
51I029	HILLDALE PUBLIC SCHOOL	1,507	0.17165392%
51I046	BRAGGS PUBLIC SCHOOLS	149	0.01699514%
51I074	WARNER PUBLIC SCHOOLS	755	0.08604025%
51I088	PORUM PUBLIC SCHOOLS	475	0.05410784%
51V004	INDIAN CAPITOL AREA VO-TECH	1,748	0.19912097%
52I001	PERRY PUBLIC SCHOOLS	866	0.09868232%
52I002	BILLINGS PUBLIC SCHOOLS	138	0.01571935%
52I004	FRONTIER PUBLIC SCHOOL	694	0.07911428%
52I006	MORRISON PUBLIC SCHOOLS	501	0.05711384%
53I003	OKLAHOMA UNION SCHOOL	519	0.05914802%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
53I040	NOWATA PUBLIC SCHOOLS	\$ 793	0.09031029%
53I051	SOUTH COFFEYVILLE SCHOOL	220	0.02506860%
54C029	BEARDEN PUBLIC SCHOOLS	122	0.01392155%
54I002	MASON PUBLIC SCHOOLS	314	0.03579350%
54I014	PADEN PUBLIC SCHOOLS	232	0.02646417%
54I026	OKEMAH PUBLIC SCHOOLS	879	0.10016634%
54I031	WELEETKA PUBLIC SCHOOLS	526	0.05993855%
54I054	GRAHAM-DUSTIN PUBLIC SCHOOLS	223	0.02537616%
55A090	OFFICE OF MGT AND ENTERPRISE SERVICES	54	0.00617485%
55A131	DEPARTMENT OF CORRECTIONS	348	0.03962432%
55A265	DEPARTMENT OF EDUCATION	5,215	0.59408003%
55A275	OFFICE OF EDUC QUALITY/ACCOUNTABILITY	96	0.01093651%
55A563	BOARD OF PRIVATE VOC SCHOOLS	24	0.00272336%
55A605	BOARD OF REGENTS FOR HIGHER ED	2,710	0.30878580%
55A610	REGIONAL UNIVERSITY SYSTEM OF OK	101	0.01153012%
55A618	OKLAHOMA STUDENT LOAN AUTH	893	0.10169906%
55A629	OKLA SCHOOL OF SCIENCE & MATH	658	0.07494379%
55A715	TEACHERS RETIREMENT SYSTEM	566	0.06453258%
55A803	STATEWIDE VIRTUAL CHT SCHOOL BOARD	59	0.00669841%
55A805	DEPT OF REHABILITATION SERVICE	780	0.08885239%
55A901	INDEPENDENCE CHRTR MIDL SCHOOL	235	0.02674442%
55A903	WESTERN VILLAGE CHARTER SCHOOL	246	0.02802833%
55A907	HARDING CHARTR PREP HIGHSCHOOL	348	0.03968959%
55A909	KIPP REACH COLLEGE PREP SCHOOL	482	0.05490583%
55C029	OAKDALE PUBLIC SCHOOLS	624	0.07103928%
55C074	CRUTCHO PUBLIC SCHOOLS	369	0.04202899%
55C986	THA ACADEMY OF SEMINOLE	62	0.00709820%
55E010	HARDING FINE ARTS CENTER	267	0.03042400%
55G007	JOHN REX CHARTER ELEM SCHOOL	427	0.04867626%
55H056	ROSE STATE COLLEGE	4,110	0.46828927%
55H120	UNIVERSITY OF CENTRAL OKLAHOMA	15,939	1.81585487%
55H633	OKLA CITY COMMUNITY COLLEGE	5,547	0.63193967%
55I001	PUTNAM CITY PUBLIC SCHOOLS	16,691	1.90149330%
55I003	LUTHER PUBLIC SCHOOLS	607	0.06920845%
55I004	CHOCTAW/NICOMA PARK SCHOOLS	4,800	0.54684607%
55I006	DEER CREEK PUBLIC SCHOOLS	4,343	0.49482375%
55I007	HARRAH PUBLIC SCHOOLS	1,609	0.18325834%
55I009	JONES PUBLIC SCHOOLS	701	0.07988006%
55I012	EDMOND PUBLIC SCHOOLS	21,400	2.43803177%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
55I037	MILLWOOD PUBLIC SCHOOLS	\$ 662	0.07542087%
55I041	WESTERN HEIGHTS PUBLIC SCHOOLS	3,441	0.39196969%
55I052	MID-DEL PUBLIC SCHOOLS	14,585	1.66164320%
55I053	CROOKED OAK PUBLIC SCHOOLS	1,299	0.14799888%
55I088	BETHANY PUBLIC SCHOOLS	1,402	0.15974633%
55I089	OKLAHOMA CITY PUBLIC SCHOOLS	40,123	4.57101307%
55J001	OKLAHOMA YOUTH ACADEMY CHT SCHOOL	417	0.04755389%
55J003	LE MONDE INTERNATIONAL SCHOOL	100	0.01137343%
55V021	FRANCIS TUTTLE TECHNOLOGY CNTR	4,716	0.53726165%
55V022	METRO TECH	3,201	0.36468344%
55V023	EASTERN OKLAHOMA CO TECH CENTR	808	0.09203046%
55Z001	EPIC CHARTER	6,365	0.72514938%
56C011	TWIN HILLS PUBLIC SCHOOLS	343	0.03905573%
56I001	OKMULGEE PUBLIC SCHOOLS	1,491	0.16987032%
56I002	HENRYETTA PUBLIC SCHOOLS	1,068	0.12167101%
56I003	MORRIS PUBLIC SCHOOLS	791	0.09015217%
56I004	BEGGS PUBLIC SCHOOLS	930	0.10595869%
56I005	PRESTON PUBLIC SCHOOLS	429	0.04884727%
56I006	SCHULTER PUBLIC SCHOOLS	167	0.01900316%
56I007	WILSON PUBLIC SCHOOLS	259	0.02946223%
56I008	DEWAR PUBLIC SCHOOLS	409	0.04662062%
56V028	GREEN COUNTRY TECHNOLOGY CTR	383	0.04368675%
57C003	OSAGE HILLS PUBLIC SCHOOLS	126	0.01434926%
57C007	BOWRING PUBLIC SCHOOLS	94	0.01073417%
57C035	AVANT PUBLIC SCHOOLS	106	0.01210647%
57C052	ANDERSON PUBLIC SCHOOLS	290	0.03302753%
57C077	MCCORD PUBLIC SCHOOLS	270	0.03081067%
57I002	PAWHUSKA PUBLIC SCHOOLS	721	0.08216545%
57I011	SHIDLER PUBLIC SCHOOLS	234	0.02665095%
57I029	BARNSDALL PUBLIC SCHOOLS	336	0.03827948%
57I030	WYNONA PUBLIC SCHOOLS	107	0.01220841%
57I038	HOMINY PUBLIC SCHOOLS	574	0.06540914%
57I050	PRUE PUBLIC SCHOOLS	203	0.02307290%
57I090	WOODLAND PUBLIC SCHOOL	427	0.04861681%
57K001	OSAGE COUNTY INTERLOCAL COOP	388	0.04419199%
58C010	TURKEY FORD PUBLIC SCHOOLS	115	0.01313643%
58H480	NORTHEASTERN OKLA A&M COLLEGE	1,570	0.17891316%
58I001	WYANDOTTE PUBLIC SCHOOLS	731	0.08323588%
58I014	QUAPAW PUBLIC SCHOOLS	608	0.06921186%
58I018	COMMERCE PUBLIC SCHOOLS	893	0.10170935%

Teachers' Retirement System of Oklahoma

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
58I023	MIAMI PUBLIC SCHOOLS	\$ 2,604	0.29671061%
58I026	AFTON PUBLIC SCHOOLS	525	0.05978676%
58I031	FAIRLAND PUBLIC SCHOOLS	539	0.06143107%
59C002	JENNINGS PUBLIC SCHOOLS	179	0.02039827%
59I001	PAWNEE PUBLIC SCHOOLS	672	0.07658256%
59I006	CLEVELAND PUBLIC SCHOOLS	1,510	0.17206643%
60A800	CAREER TECH	2,966	0.33789350%
60C104	OAK GROVE PUBLIC SCHOOLS	126	0.01435025%
60I003	RIPLEY PUBLIC SCHOOLS	414	0.04721177%
60I016	STILLWATER PUBLIC SCHOOLS	5,074	0.57802095%
60I056	PERKINS TRYON PUBLIC SCHOOLS	1,170	0.13326307%
60I067	CUSHING PUBLIC SCHOOLS	1,528	0.17402400%
60I101	GLENCOE PUBLIC SCHOOLS	285	0.03245838%
60I103	YALE PUBLIC SCHOOLS	378	0.04308788%
60K001	FIVE STAR INTERLOCAL COOP	548	0.06245264%
60V016	MERIDIAN TECHNOLOGY CENTER	1,410	0.16062754%
61C009	KREBS PUBLIC SCHOOLS	293	0.03343691%
61C029	FRINK-CHAMBERS PUBLIC SCHOOLS	380	0.04331332%
61C056	TANNEHILL PUBLIC SCHOOLS	160	0.01825894%
61C088	HAYWOOD PUBLIC SCHOOLS	198	0.02251299%
61E020	CARLTON LANDING ACADEMY	67	0.00761997%
61I001	HARTSHORNE PUBLIC SCHOOLS	908	0.10343114%
61I002	CANADIAN PUBLIC SCHOOLS	399	0.04541455%
61I011	HAILEYVILLE PUBLIC SCHOOLS	295	0.03363172%
61I014	KIOWA PUBLIC SCHOOLS	467	0.05325939%
61I017	QUINTON PUBLIC SCHOOLS	480	0.05469914%
61I025	INDIANOLA PUBLIC SCHOOLS	250	0.02844493%
61I028	CROWDER PUBLIC SCHOOLS	392	0.04461985%
61I030	SAVANNA PUBLIC SCHOOLS	366	0.04169228%
61I063	PITTSBURG PUBLIC SCHOOLS	153	0.01746058%
61I080	MCALESTER PUBLIC SCHOOLS	3,123	0.35583145%
62H230	EAST CENTRAL STATE UNIVERSITY	4,180	0.47626790%
62I001	ALLEN PUBLIC SCHOOLS	489	0.05569667%
62I009	VANOSS PUBLIC SCHOOLS	507	0.05771622%
62I016	BYNG PUBLIC SCHOOLS	1,855	0.21135082%
62I019	ADA PUBLIC SCHOOLS	2,793	0.31824925%
62I024	LATTA PUBLIC SCHOOLS	756	0.08613294%
62I030	STONEWALL PUBLIC SCHOOLS	490	0.05581298%
62I037	ROFF PUBLIC SCHOOLS	345	0.03931086%
62V014	PONTOTOC TECHNOLOGY CENTER	559	0.06370978%

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Schedule of Employer Allocations

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
63C027	GROVE PUBLIC SCHOOLS	\$ 417	0.04753395%
63C029	PLEASANT GROVE PUBLIC SCHOOLS	251	0.02865224%
63C032	SOUTH ROCK CREEK PUBLIC SCHOOL	354	0.04032578%
63I001	MCCLOUD PUBLIC SCHOOLS	1,462	0.16659125%
63I002	DALE PUBLIC SCHOOLS	622	0.07083510%
63I003	BETHEL PUBLIC SCHOOLS	1,117	0.12720911%
63I004	MACOMB PUBLIC SCHOOLS	321	0.03661297%
63I005	EARLSBORO PUBLIC SCHOOLS	254	0.02891690%
63I010	NORTH ROCK CREEK IND SCHOOL DIST	616	0.07021986%
63I092	TECUMSEH PUBLIC SCHOOLS	1,734	0.19757410%
63I093	SHAWNEE PUBLIC SCHOOLS	3,494	0.39804056%
63I112	ASHER PUBLIC SCHOOL	239	0.02723872%
63I115	WANETTE PUBLIC SCHOOLS	177	0.02021090%
63I117	MAUD PUBLIC SCHOOLS	271	0.03087465%
63V005	GORDON COOPER TECHNOLOGY CTR	1,301	0.14821993%
64C002	ALBION PUBLIC SCHOOLS	67	0.00766728%
64C004	TUSKAHOMA PUBLIC SCHOOLS	97	0.01102569%
64C015	NASHOBA PUBLIC SCHOOLS	86	0.00983078%
64I001	RATTAN PUBLIC SCHOOLS	469	0.05343096%
64I010	CLAYTON PUBLIC SCHOOLS	389	0.04434862%
64I013	ANTLERS PUBLIC SCHOOLS	832	0.09481322%
64I022	MOYERS PUBLIC SCHOOLS	214	0.02439181%
65I003	LEEDEY PUBLIC SCHOOLS	308	0.03510576%
65I006	REYDON PUBLIC SCHOOLS	224	0.02551175%
65I007	CHEYENNE PUBLIC SCHOOLS	477	0.05433958%
65I015	SWEETWATER PUBLIC SCHOOL	293	0.03340692%
65I066	HAMMON PUBLIC SCHOOLS	385	0.04383328%
66C009	JUSTUS-TIAWAH PUBLIC SCHOOLS	431	0.04909371%
66H461	ROGERS STATE UNIVERSITY	2,530	0.28824270%
66I001	CLAREMORE PUBLIC SCHOOLS	2,813	0.32046635%
66I002	CATOOSA PUBLIC SCHOOLS	1,731	0.19725732%
66I003	CHELSEA PUBLIC SCHOOLS	764	0.08706107%
66I004	OOLOGAH TALALA PUBLIC SCHOOLS	1,556	0.17726448%
66I005	INOLA PUBLIC SCHOOLS	1,090	0.12422479%
66I006	SEQUOYAH PUBLIC SCHOOLS	1,023	0.11656350%
66I007	FOYIL PUBLIC SCHOOLS	517	0.05886497%
66I008	VERDIGRIS PUBLIC SCHOOL	1,086	0.12367216%
67C054	JUSTICE PUBLIC SCHOOLS	239	0.02727725%
67H055	SEMINOLE STATE COLLEGE	1,621	0.18470634%
67I001	SEMINOLE PUBLIC SCHOOLS	1,626	0.18529220%
67I002	WEWOKA PUBLIC SCHOOLS	910	0.10361738%

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67I003	BOWLEGS PUBLIC SCHOOLS	\$ 206	0.02349245%
67I004	KONAWA PUBLIC SCHOOLS	673	0.07665709%
67I006	NEW LIMA PUBLIC SCHOOLS	271	0.03088183%
67I007	VARNUM PUBLIC SCHOOLS	221	0.02518009%
67I010	SASAKWA PUBLIC SCHOOLS	218	0.02479004%
67I014	STROTHER PUBLIC SCHOOLS	373	0.04245901%
67I015	BUTNER PUBLIC SCHOOLS	229	0.02606999%
68C001	LIBERTY PUBLIC SCHOOLS	320	0.03646692%
68C035	MARBLE CITY PUBLIC SCHOOLS	123	0.01399700%
68C036	BRUSHY PUBLIC SCHOOLS	251	0.02857226%
68C050	BELFONTE PUBLIC SCHOOLS	228	0.02595993%
68C068	MOFFETT PUBLIC SCHOOLS	369	0.04198427%
68I001	SALLISAW PUBLIC SCHOOLS	1,642	0.18703905%
68I002	VIAN PUBLIC SCHOOLS	904	0.10302329%
68I003	MULDROW PUBLIC SCHOOLS	1,355	0.15432442%
68I004	GANS PUBLIC SCHOOLS	383	0.04368508%
68I005	ROLAND PUBLIC SCHOOLS	947	0.10783364%
68I006	GORE PUBLIC SCHOOLS	501	0.05712846%
68I007	CENTRAL PUBLIC SCHOOLS	456	0.05193584%
69C082	GRANDVIEW PUBLIC SCHOOLS	98	0.01111514%
69I001	DUNCAN PUBLIC SCHOOLS	2,647	0.30157028%
69I002	COMANCHE PUBLIC SCHOOLS	764	0.08704095%
69I003	MARLOW PUBLIC SCHOOLS	1,184	0.13492492%
69I015	VELMA ALMA PUBLIC SCHOOLS	418	0.04766065%
69I021	EMPIRE PUBLIC SCHOOLS	415	0.04729021%
69I034	CENTRAL HIGH PUBLIC SCHOOLS	326	0.03713613%
69I042	BRAY-DOYLE PUBLIC SCHOOLS	398	0.04532051%
69V019	RED RIVER AREA VOTECH SCHOOL	683	0.07778938%
70C009	OPTIMA PUBLIC SCHOOLS	78	0.00883146%
70C080	STRAIGHT PUBLIC SCHOOLS	63	0.00717945%
70H530	OKLAHOMA PANHANDLE STATE UNIV	1,185	0.13503790%
70I001	YARBROUGH PUBLIC SCHOOLS	106	0.01208466%
70I008	GUYMON PUBLIC SCHOOLS	2,449	0.27900099%
70I015	HARDESTY PUBLIC SCHOOLS	124	0.01413741%
70I023	HOOKER PUBLIC SCHOOLS	567	0.06457476%
70I053	TYRONE PUBLIC SCHOOLS	175	0.01995055%
70I060	GOODWELL PUBLIC SCHOOLS	219	0.02493776%
70I061	TEXHOMA PUBLIC SCHOOLS	256	0.02912432%
71C009	DAVIDSON PUBLIC SCHOOLS	74	0.00841132%
71I008	TIPTON PUBLIC SCHOOLS	289	0.03288113%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
71I158	FREDERICK PUBLIC SCHOOLS	\$ 813	0.09264482%
71I249	GRANDFIELD PUBLIC SCHOOLS	228	0.02597812%
72A801	STREET SCHOOL	246	0.02806730%
72A902	DEBORAH BROWN COMMUNITY SCHOOL	42	0.00483177%
72A904	TULSA SCHOOL OF ARTS AND SCIENCES	295	0.03355410%
72C015	KEYSTONE PUBLIC SCHOOLS	285	0.03250431%
72E005	KIPP TULSA COLLEGE PREP	345	0.03932819%
72H750	TULSA COMMUNITY COLLEGE	10,451	1.19058780%
72I001	TULSA PUBLIC SCHOOLS	32,043	3.65055858%
72I002	SAND SPRINGS PUBLIC SCHOOLS	4,061	0.46264260%
72I003	BROKEN ARROW PUBLIC SCHOOLS	14,753	1.68073704%
72I004	BIXBY PUBLIC SCHOOLS	4,662	0.53110521%
72I005	JENKS PUBLIC SCHOOLS	10,772	1.22718831%
72I006	COLLINSVILLE PUBLIC SCHOOLS	2,102	0.23945501%
72I007	SKIATOOK PUBLIC SCHOOLS	1,857	0.21154245%
72I008	SPERRY PUBLIC SCHOOLS	855	0.09741390%
72I009	UNION PUBLIC SCHOOLS	13,654	1.55551133%
72I010	BERRYHILL PUBLIC SCHOOLS	943	0.10741193%
72I011	OWASSO PUBLIC SCHOOLS	7,183	0.81832812%
72I013	GLENPOOL PUBLIC SCHOOLS	2,231	0.25418469%
72I014	LIBERTY PUBLIC SCHOOLS	447	0.05095261%
72V018	TULSA TECHNOLOGY CENTER	7,866	0.89614472%
73I001	OKAY PUBLIC SCHOOLS	387	0.04408960%
73I017	COWETA PUBLIC SCHOOLS	2,400	0.27337037%
73I019	WAGONER PUBLIC SCHOOLS	1,925	0.21928951%
73I365	PORTER CONSOLIDATED SCHOOLS	516	0.05875657%
74I004	COPAN PUBLIC SCHOOLS	221	0.02522489%
74I007	DEWEY PUBLIC SCHOOLS	942	0.10735106%
74I018	CANEY VALLEY PUBLIC SCHOOLS	683	0.07784442%
74I030	BARTLESVILLE PUBLIC SCHOOLS	4,649	0.52965541%
74V001	TRI COUNTY AREA VOTECH	1,058	0.12048987%
75I001	SENTINEL PUBLIC SCHOOLS	353	0.04021056%
75I010	BURNS FLAT-DILL CITY SCHOOL	546	0.06220146%
75I011	CANUTE PUBLIC SCHOOLS	349	0.03976230%
75I078	CORDELL PUBLIC SCHOOLS	681	0.07761692%
75V012	WESTERN TECHNOLOGY CENTER	1,127	0.12839472%
75V027	SOUTHWEST TECHNOLOGY CENTER	438	0.04989146%
76H505	NORTHWESTERN OKLA STATE UNIV	2,577	0.29356973%
76I001	ALVA PUBLIC SCHOOLS	1,175	0.13382510%
76I003	WAYNOKA PUBLIC SCHOOLS	323	0.03682850%

Teachers' Retirement System of Oklahoma
 Schedule of Employer Allocations
 As of and for the Year Ended June 30, 2019

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
76I006	FREEDOM PUBLIC SCHOOLS	\$ 171	0.01949143%
76V010	NORTHWEST TECHNOLOGY CENTER	681	0.07753616%
77I001	WOODWARD PUBLIC SCHOOLS	2,303	0.26236278%
77I002	MOORELAND PUBLIC SCHOOLS	477	0.05433772%
77I003	SHARON MUTUAL PUBLIC SCHOOLS	270	0.03081574%
77I005	FORT SUPPLY PUBLIC SCHOOLS	168	0.01915023%
77V024	HIGH PLAINS TECHNOLOGY CENTER	633	0.07215458%
Total Remaining Employers		754,527	85.96036523%
Total Employer Contributions		\$ 877,761	100.00000000%

Teachers' Retirement System of Oklahoma
Schedule of Collective OPEB Amounts
As of and for the Year Ended June 30, 2019

		Deferred Inflows of Resources			
		Net Difference Between Projected and Actual Investments Earnings on OPEB Plan Investments	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	OPEB Expense (Expense Offset)
June 30, 2019	Net OPEB Liability (Asset)				
All Employers	<u>\$ (61,832,557)</u>	<u>\$ 8,871,916</u>	<u>\$ 22,600,507</u>	<u>\$ 31,472,423</u>	<u>\$ (9,639,095)</u>

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

Note 1 - Nature of Entity

The following brief description of the Teachers' Retirement System of Oklahoma (the System) is provided for general information purposes only. The System's benefits are established and amended by State Statute and participants should refer to Title 70 of the Oklahoma Statutes, 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 and other postemployment benefit (OPEB) trust funds of the State of Oklahoma (the State). The System administers this cost-sharing multiple-employer benefit plan other than pensions (the Plan).

The supervisory authority for the management and operation of the System is a 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 Teachers' Retirement System of Oklahoma. The Ex Officio trustees are the State Superintendent, the Office of Management and Enterprise Services Director and the Career-Tech Director or their designee.

OPEB Plan

Oklahoma teachers and other certified employees of common schools, faculty and administrators in public colleges and universities, and administrative personnel of state educational boards and employees of agencies must join the Plan. Membership is optional for all other regular employees of public educational institutions who work at least 20 hours per week. Additional information regarding Plan provisions can be found in the System's 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 OPEB Amounts (the Schedules) for the Plan were prepared in accordance with the following significant accounting policies.

Nature of the Schedules

The purpose of these Schedules is to provide employers information for their financial statements. The Schedules provide each employer with the basis used to determine their proportionate share of the net OPEB liability (asset), deferred outflows and inflows of resources, and OPEB expense (expense offset) as of and for the year ended June 30, 2019. Deferred outflows and inflows of resources, and OPEB expense (expense offset) include: each employer's proportionate share of plan level amounts such as differences between expected and actual experience, the net difference between projected and actual investment earnings on OPEB plan investments and changes in assumptions.

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

Measurement Focus and Basis of Accounting

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

Use of Estimates

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

Basis of the Allocation

In determining the proportionate share of the net OPEB liability (asset) and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. Contributions on the schedule of employer allocations are presented under a cash basis of accounting.

The System has determined that each employer's proportionate share will be determined based on the employer's contribution to the Plan as a percentage of the total contribution to the Plan by all employers.

Note 3 - OPEB Liability (Asset)

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

The net OPEB liability (asset) for fiscal year 2019 is calculated as set forth below in the following table:

Net OPEB liability (asset) - Beginning July 1, 2018	\$ (64,625,470)
Total OPEB expense offset	(9,639,095)
Change in deferred inflow of resources	13,309,769
OPEB employer contributions	<u>(877,761)</u>
 Net OPEB liability (asset) - Ending June 30, 2019	 <u><u>\$ (61,832,557)</u></u>

The components of the net OPEB liability (asset) at June 30, 2019, were as follows:

Total OPEB liability (asset)	\$ 410,294,941
Plan fiduciary net position	<u>(472,127,498)</u>
 Net OPEB liability (asset) per Schedule of Collective OPEB amounts	 <u><u>\$ (61,832,557)</u></u>
 Plan fiduciary net position as a percentage of total OPEB liability (asset)	 <u><u>115.07%</u></u>

Sensitivity of the OPEB liability (asset) to changes in the discount rate – The following presents the OPEB liability (asset) of the Plan's employers calculated using the discount rate of 7.50% as well as what the employers' liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Employer's OPEB liability (asset)	<u><u>\$ (20,719,727)</u></u>	<u><u>\$ (61,832,557)</u></u>	<u><u>\$ (96,960,750)</u></u>

The total OPEB liability (asset) as of June 30, 2019, was determined based on an actuarial valuation prepared as of June 30, 2019, 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 3.25 percent wage inflation, including 2.50 percent price inflation, plus a service-related component ranging from 0.00 percent to 8.00 percent based on 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 with fully generational projection by 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.
- Mortality Rates for Active Members-RP -2000 Employee Mortality tables, with male rates multiplied by 60% and female rates multiplied by 50%.

Note 4 - Average Expected Remaining Service Life

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

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.

Amortization

The amortization of deferred inflows at June 30, 2019, is as follows:

	Deferred Inflows
2020	\$ (11,155,059)
2021	(11,155,057)
2022	(5,040,021)
2023	(1,602,888)
2024	(2,045,841)
Thereafter	(473,557)
	\$ (31,472,423)

Note 6 - OPEB Expense (Expense Offset)

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

The collective OPEB expense (expense offset) for fiscal year 2019 is calculated as set forth below in the following table:

Service cost	\$ 6,160,629
Interest on total OPEB liability (asset)	30,349,537
Projected earnings on plan investments	(34,998,191)
Administrative expense	3,987
Recognition of deferred outflows (inflows) due to liabilities	(5,352,765)
Recognition of deferred outflows (inflows) due to assets	(5,802,292)
Allocated OPEB expense (expense offset) per schedule of OPEB amounts by employer	\$ (9,639,095)

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

The Teachers' Retirement System of Oklahoma's June 30, 2019 CAFR and Actuarial Valuation can be located at the website below:

<https://www.ok.gov/TRS/Publications/index.html>