



Schedule of Employer Allocations and Schedule of Collective
Pension Amounts GASB 68
June 30, 2024

Teachers' Retirement System of Oklahoma

Teachers' Retirement System of Oklahoma

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Independent Auditor's Report

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

Report on Audit of 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) for the year ended June 30, 2024, 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 and related notes (collectively the Schedules) of the System as of and for the year ended June 30, 2024.

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, 2024, 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, 2024, and our report thereon, dated October 17, 2024, 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
February 14, 2025

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
14H760	UNIVERSITY OF OKLAHOMA	\$ 24,683,297	4.05968030%
55H770	OU HEALTH SCIENCES CENTER	17,053,149	2.80474418%
60H010	OKLAHOMA STATE UNIVERSITY	22,580,934	3.71390313%
		64,317,380	10.57832761%
01C019	PEAVINE PUBLIC SCHOOLS	87,766	0.01443499%
01C022	MARYETTA PUBLIC SCHOOLS	608,418	0.10006692%
01C024	ROCKY MOUNTAIN PUBLIC SCHOOLS	167,088	0.02748102%
01C028	ZION PUBLIC SCHOOLS	266,857	0.04389025%
01C029	DAHLONEGAH PUBLIC SCHOOLS	264,434	0.04349164%
01I004	WATTS PUBLIC SCHOOLS	163,548	0.02689880%
01I011	WESTVILLE PUBLIC SCHOOLS	773,319	0.12718832%
01I025	STILWELL PUBLIC SCHOOLS	1,109,347	0.18245518%
01I030	CAVE SPRINGS PUBLIC SCHOOLS	149,476	0.02458451%
02I001	BURLINGTON PUBLIC SCHOOLS	171,807	0.02825720%
02I046	CHEROKEE PUBLIC SCHOOLS	270,991	0.04457007%
02I093	TIMBERLAKE INDEPENDENT SCHOOL	266,978	0.04391004%
03C021	HARMONY PUBLIC SCHOOLS	169,908	0.02794483%
03C022	LANE PUBLIC SCHOOLS	179,489	0.02952076%
03I007	STRINGTOWN PUBLIC SCHOOLS	270,095	0.04442280%
03I015	ATOKA PUBLIC SCHOOLS	818,411	0.13460471%
03I019	TUSHKA PUBLIC SCHOOLS	309,462	0.05089747%
03I026	CANEY PUBLIC SCHOOLS	207,039	0.03405180%
04I022	BEAVER PUBLIC SCHOOLS	203,849	0.03352718%
04I075	BALKO PUBLIC SCHOOLS	185,037	0.03043321%
04I123	FORGAN PUBLIC SCHOOLS	122,819	0.02020006%
04I128	TURPIN PUBLIC SCHOOLS	254,933	0.04192908%
05I002	MERRITT PUBLIC SCHOOLS	418,124	0.06876919%
05I006	ELK CITY PUBLIC SCHOOLS	1,191,154	0.19590993%
05I031	SAYRE PUBLIC SCHOOLS	435,418	0.07161346%
05I051	ERICK PUBLIC SCHOOLS	141,257	0.02323261%
06I009	OKEENE PUBLIC SCHOOLS	323,080	0.05313719%
06I042	WATONGA PUBLIC SCHOOLS	605,438	0.09957686%
06I080	GEARY PUBLIC SCHOOLS	375,148	0.06170088%
06I105	CANTON PUBLIC SCHOOLS	455,146	0.07485818%
07H660	SOUTHEASTERN OKLA STATE UNIV	3,320,439	0.54611501%
07I001	SILO PUBLIC SCHOOLS	760,811	0.12513108%
07I002	ROCK CREEK PUBLIC SCHOOLS	332,416	0.05467264%
07I003	ACHILLE PUBLIC SCHOOLS	243,517	0.04005146%
07I004	COLBERT PUBLIC SCHOOLS	465,739	0.07660050%

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As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
07I005	CADDO PUBLIC SCHOOLS	\$ 394,080	0.06481469%
07I040	BENNINGTON PUBLIC SCHOOLS	233,840	0.03845982%
07I048	CALERA PUBLIC SCHOOLS	518,668	0.08530564%
07I072	DURANT PUBLIC SCHOOLS	2,327,433	0.38279472%
07K002	CHOCTAW NATION INTERLOCAL COOP	380,746	0.06262155%
08I011	HYDRO-EAKLY PUBLIC SCHOOLS	272,951	0.04489250%
08I012	LOOKEBA-SICKLES PUBLIC SCHOOLS	145,774	0.02397555%
08I020	ANADARKO PUBLIC SCHOOLS	1,043,058	0.17155259%
08I033	CARNEGIE PUBLIC SCHOOLS	341,266	0.05612821%
08I056	BOONE-APACHE SCHOOLS	282,260	0.04642358%
08I064	CYRIL PUBLIC SCHOOLS	229,579	0.03775905%
08I086	GRACEMONT PUBLIC SCHOOLS	114,977	0.01891043%
08I160	CEMENT PUBLIC SCHOOLS	140,442	0.02309860%
08I161	HINTON PUBLIC SCHOOLS	471,460	0.07754130%
08I167	FORT COBB-BROXTON SCHOOLS	263,847	0.04339514%
08I168	BINGER-ONEY PUBLIC SCHOOL	231,000	0.03799278%
08V002	CADDO-KIOWA AREA VO-TECH	613,825	0.10095627%
09C029	RIVERSIDE PUBLIC SCHOOLS	121,576	0.01999569%
09C031	BANNER PUBLIC SCHOOLS	238,852	0.03928415%
09C070	DARLINGTON PUBLIC SCHOOLS	204,392	0.03361652%
09C162	MAPLE PUBLIC SCHOOLS	231,602	0.03809182%
09H052	REDLANDS COMMUNITY COLLEGE	869,642	0.14303067%
09I022	PIEDMONT PUBLIC SCHOOLS	2,626,259	0.43194286%
09I027	YUKON PUBLIC SCHOOLS	5,629,860	0.92594731%
09I034	EL RENO PUBLIC SCHOOLS	1,893,354	0.31140130%
09I057	UNION CITY PUBLIC SCHOOLS	189,312	0.03113627%
09I069	MUSTANG PUBLIC SCHOOLS	7,847,611	1.29070249%
09I076	CALUMET PUBLIC SCHOOLS	260,234	0.04280082%
09V006	CANADIAN VALLEY AREA VO-TECH	1,977,143	0.32518220%
10C072	ZANEIS PUBLIC SCHOOLS	159,119	0.02617036%
10I019	ARDMORE PUBLIC SCHOOLS	2,039,267	0.33539975%
10I021	SPRINGER PUBLIC SCHOOLS	215,908	0.03551062%
10I027	PLAINVIEW PUBLIC SCHOOLS	937,425	0.15417905%
10I032	LONE GROVE PUBLIC SCHOOLS	883,241	0.14526725%
10I043	WILSON PUBLIC SCHOOLS	269,750	0.04436595%
10I055	HEALDTON PUBLIC SCHOOL	277,879	0.04570289%
10I074	FOX PUBLIC SCHOOLS	141,551	0.02328094%
10I077	DICKSON PUBLIC SCHOOLS	786,915	0.12942458%
10K001	TRI-COUNTY INTERLOCAL CO-OP	103,283	0.01698706%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
10V020	SOUTHERN OKLAHOMA TECH CENTER	\$ 778,851	0.12809817%
11C010	LOWREY PUBLIC SCHOOLS	99,502	0.01636519%
11C014	NORWOOD PUBLIC SCHOOLS	111,622	0.01835859%
11C021	WOODALL PUBLIC SCHOOLS	301,140	0.04952869%
11C026	SHADY GROVE PUBLIC SCHOOLS	123,218	0.02026572%
11C031	PEGGS PUBLIC SCHOOLS	204,110	0.03357010%
11C034	GRAND VIEW PUBLIC SCHOOLS	547,035	0.08997126%
11C044	BRIGGS PUBLIC SCHOOLS	278,277	0.04576845%
11C066	TENKILLER PUBLIC SCHOOLS	203,160	0.03341394%
11H485	NORTHEASTERN STATE UNIVERSITY	4,716,271	0.77568865%
11I006	KEYS PUBLIC SCHOOLS	510,764	0.08400573%
11I016	HULBERT PUBLIC SCHOOLS	390,918	0.06429451%
11I035	TAHLEQUAH PUBLIC SCHOOLS	2,819,540	0.46373188%
12I001	BOSWELL PUBLIC SCHOOLS	227,565	0.03742786%
12I002	FORT TOWSON PUBLIC SCHOOLS	256,419	0.04217341%
12I004	SOPER PUBLIC SCHOOLS	215,264	0.03540465%
12I039	HUGO PUBLIC SCHOOLS	742,229	0.12207498%
13I002	BOISE CITY PUBLIC SCHOOLS	219,231	0.03605704%
13I010	FELT PUBLIC SCHOOLS	61,444	0.01010572%
14C016	ROBIN HILL PUBLIC SCHOOLS	175,416	0.02885084%
14I002	MOORE PUBLIC SCHOOLS	14,560,860	2.39483553%
14I029	NORMAN PUBLIC SCHOOLS	9,797,561	1.61141214%
14I040	NOBLE PUBLIC SCHOOLS	1,766,893	0.29060217%
14I057	LEXINGTON PUBLIC SCHOOLS	548,761	0.09025521%
14I070	LITTLE AXE PUBLIC SCHOOLS	745,905	0.12267951%
14V017	MOORE-NORMAN VO-TECH SCH	2,100,409	0.34545588%
15C004	COTTONWOOD PUBLIC SCHOOLS	136,445	0.02244120%
15I001	COALGATE PUBLIC SCHOOLS	621,822	0.10227146%
15I002	TUPELO PUBLIC SCHOOLS	199,978	0.03289053%
16C048	FLOWER MOUND PUBLIC SCHOOLS	168,713	0.02774828%
16C049	BISHOP PUBLIC SCHOOLS	313,253	0.05152088%
16H100	CAMERON UNIVERSITY	1,822,605	0.29976525%
16I001	CACHE PUBLIC SCHOOLS	1,262,107	0.20757965%
16I002	INDIAHOMA PUBLIC SCHOOLS	157,643	0.02592766%
16I003	STERLING PUBLIC SCHOOLS	191,030	0.03141877%
16I004	GERONIMO PUBLIC SCHOOLS	212,202	0.03490102%
16I008	LAWTON PUBLIC SCHOOLS	7,860,698	1.29285492%
16I009	FLETCHER PUBLIC SCHOOLS	243,371	0.04002739%
16I016	ELGIN PUBLIC SCHOOLS	1,180,749	0.19419868%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
16I132	CHATTANOOGA PUBLIC SCHOOLS	\$ 182,893	0.03008057%
16T001	COMANCHE ACADEMY SCHOOLS	61,578	0.01012784%
16V009	GREAT PLAINS TECHNOLOGY CENTER	1,265,461	0.20813126%
17I001	WALTERS PUBLIC SCHOOLS	371,171	0.06104676%
17I101	TEMPLE PUBLIC SCHOOLS	138,541	0.02278596%
17I333	BIG PASTURE PUB SCHOOLS	132,039	0.02171663%
18C001	WHITE OAK PUBLIC SCHOOLS	44,168	0.00726441%
18I006	KETCHUM PUBLIC SCHOOLS	404,090	0.06646092%
18I017	WELCH PUBLIC SCHOOLS	255,389	0.04200401%
18I020	BLUEJACKET PUBLIC SCHOOLS	144,140	0.02370686%
18I065	VINITA PUBLIC SCHOOLS	901,494	0.14826933%
19C008	LONE STAR PUBLIC SCHOOLS	440,725	0.07248634%
19C012	GYPSY PUBLIC SCHOOLS	42,269	0.00695206%
19C034	PRETTY WATER PUBLIC SCHOOLS	175,915	0.02893279%
19C035	ALLEN-BOWDEN PUBLIC SCHOOLS	224,710	0.03695830%
19I002	BRISTOW PUBLIC SCHOOLS	1,241,472	0.20418579%
19I003	MANNFORD PUBLIC SCHOOLS	967,050	0.15905151%
19I005	MOUNDS PUBLIC SCHOOLS	358,732	0.05900088%
19I017	OLIVE PUBLIC SCHOOLS	166,862	0.02744384%
19I018	KIEFER PUBLIC SCHOOLS	386,777	0.06361347%
19I020	OILTON PUBLIC SCHOOLS	157,057	0.02583134%
19I021	DEPEW PUBLIC SCHOOLS	235,114	0.03866941%
19I031	KELLYVILLE PUBLIC SCHOOLS	497,421	0.08181127%
19I033	SAPULPA PUBLIC SCHOOLS	2,666,221	0.43851534%
19I039	DRUMRIGHT PUBLIC SCHOOLS	291,999	0.04802525%
19V003	CENTRAL OKLAHOMA AREA VO-TECH	1,224,496	0.20139386%
20H665	SOUTHWESTERN OKLA STATE UNIV	3,538,988	0.58206000%
20I005	ARAPAHO-BUTLER PUBLIC SCHOOLS	303,878	0.04997904%
20I007	THOMAS-FAY-CUSTER UNIFIED	382,027	0.06283223%
20I026	WEATHERFORD PUBLIC SCHOOLS	1,381,389	0.22719812%
20I099	CLINTON PUBLIC SCHOOLS	1,422,888	0.23402347%
21C006	CLEORA PUBLIC SCHOOLS	152,431	0.02507039%
21C014	LEACH PUBLIC SCHOOLS	91,929	0.01511958%
21C030	KENWOOD PUBLIC SCHOOLS	40,915	0.00672929%
21C034	MOSELEY PUBLIC SCHOOLS	98,766	0.01624406%
21I001	JAY PUBLIC SCHOOLS	1,453,439	0.23904826%
21I002	GROVE PUBLIC SCHOOLS	1,798,738	0.29583985%
21I003	KANSAS PUBLIC SCHOOLS	609,745	0.10028517%
21I004	COLCORD PUBLIC SCHOOLS	539,799	0.08878111%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
21I005	OAKS MISSION PUB SCHOOLS	\$ 135,175	0.02223239%
22I005	VICI PUBLIC SCHOOLS	263,979	0.04341680%
22I008	SEILING PUBLIC SCHOOLS	378,958	0.06232754%
22I010	TALOGA PUBLIC SCHOOLS	166,266	0.02734586%
23I002	FARGO PUBLIC SCHOOLS	206,609	0.03398117%
23I003	ARNETT PUBLIC SCHOOLS	191,598	0.03151231%
23I042	SHATTUCK PUBLIC SCHOOLS	279,363	0.04594706%
24I001	WAUKOMIS PUBLIC SCHOOLS	203,765	0.03351335%
24I018	KREMLIN-HILLSDALE PUB SCHOOLS	177,212	0.02914613%
24I042	CHISHOLM PUBLIC SCHOOL	612,658	0.10076425%
24I047	GARBER PUBLIC SCHOOLS	280,216	0.04608729%
24I056	PIONEER-PLEASANT VALE SCHOOLS	379,079	0.06234747%
24I057	ENID PUBLIC SCHOOLS	4,317,928	0.71017288%
24I085	DRUMMOND PUBLIC SCHOOLS	245,262	0.04033850%
24I094	COVINGTON-DOUG PUBLIC SCHOOLS	202,085	0.03323706%
24V015	AUTRY TECHNOLOGY CENTER	772,145	0.12699533%
25C016	WHITEBEAD PUBLIC SCHOOLS	193,728	0.03186256%
25I002	STRATFORD PUBLIC SCHOOLS	465,779	0.07660694%
25I005	PAOLI PUBLIC SCHOOLS	156,961	0.02581548%
25I007	MAYSVILLE PUBLIC SCHOOLS	181,986	0.02993131%
25I009	LINDSAY PUBLIC SCHOOLS	691,389	0.11371335%
25I018	PAULS VALLEY PUBLIC SCHOOLS	922,216	0.15167747%
25I038	WYNNEWOOD PUBLIC SCHOOLS	458,598	0.07542588%
25I072	ELMORE CITY PUBLIC SCHOOLS	322,237	0.05299852%
26C037	FRIEND PUBLIC SCHOOLS	149,883	0.02465135%
26C096	MIDDLEBERG PUBLIC SCHOOLS	136,096	0.02238378%
26C131	PIONEER PUBLIC SCHOOLS	227,308	0.03738549%
26H150	UNIVERSITY OF SCIENCES & ARTS	747,489	0.12294013%
26I001	CHICKASHA PUBLIC SCHOOLS	1,512,980	0.24884098%
26I002	MINCO PUBLIC SCHOOLS	370,797	0.06098529%
26I051	NINNEKAH PUBLIC SCHOOLS	340,718	0.05603815%
26I056	ALEX PUBLIC SCHOOLS	299,558	0.04926856%
26I068	RUSH SPRINGS PUBLIC SCHOOLS	331,794	0.05457042%
26I095	BRIDGE CREEK PUBLIC SCHOOLS	957,798	0.15752983%
26I097	TUTTLE PUBLIC SCHOOLS	1,108,856	0.18237445%
26I099	VERDEN PUBLIC SCHOOLS	195,561	0.03216401%
26I128	AMBER-POCASSET PUB SCHOOLS	356,373	0.05861297%
27I054	MEDFORD PUBLIC SCHOOLS	402,661	0.06622589%
27I090	POND CREEK - HUNTER PUBLIC SCHOOLS	265,774	0.04371201%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
27I095	DEER CREEK-LAMONT PUB SCHOOLS	\$ 155,603	0.02559221%
28I001	MANGUM PUBLIC SCHOOLS	491,634	0.08085943%
28I003	GRANITE PUBLIC SCHOOLS	155,321	0.02554574%
29I066	HOLLIS PUBLIC SCHOOLS	345,690	0.05685589%
30I001	LAVERNE PUBLIC SCHOOLS	287,579	0.04729836%
30I004	BUFFALO PUBLIC SCHOOLS	187,247	0.03079672%
31C010	WHITEFIELD PUBLIC SCHOOLS	128,332	0.02110680%
31I013	KINTA PUBLIC SCHOOLS	156,366	0.02571766%
31I020	STIGLER PUBLIC SCHOOLS	775,607	0.12756462%
31I037	MCCURTAIN PUBLIC SCHOOLS	192,093	0.03159362%
31I043	KEOTA PUBLIC SCHOOLS	278,186	0.04575342%
32I001	MOSS PUBLIC SCHOOLS	190,426	0.03131955%
32I005	WETUMKA PUBLIC SCHOOLS	358,476	0.05895886%
32I035	HOLDENVILLE PUBLIC SCHOOLS	758,023	0.12467265%
32I048	CALVIN PUBLIC SCHOOLS	178,007	0.02927697%
32I054	STUART PUBLIC SCHOOLS	203,656	0.03349550%
32I056	GRAHAM-DUSTIN PUBLIC SCHOOLS	118,754	0.01953164%
32V025	WES WATKINS TECHNOLOGY CENTER	235,788	0.03878024%
33H041	WESTERN OKLA STATE COLLEGE	587,871	0.09668751%
33I001	NAVAJO PUBLIC SCHOOLS	281,242	0.04625603%
33I014	DUKE PUBLIC SCHOOLS	112,466	0.01849739%
33I018	ALTUS PUBLIC SCHOOLS	2,090,997	0.34390780%
33I040	OLUSTEE-ELDORADO PUBLIC SCHOOLS	165,572	0.02723171%
33I054	BLAIR PUBLIC SCHOOLS	141,120	0.02321014%
34I001	RYAN PUBLIC SCHOOLS	224,957	0.03699886%
34I014	RINGLING PUBLIC SCHOOLS	260,536	0.04285052%
34I023	WAURIKA PUBLIC SCHOOLS	300,095	0.04935678%
35C007	MANNVILLE PUBLIC SCHOOLS	74,906	0.01231991%
35C010	RAVIA PUBLIC SCHOOLS	100,066	0.01645799%
35H470	MURRAY STATE COLLEGE	1,026,665	0.16885635%
35I002	MILL CREEK PUBLIC SCHOOLS	139,385	0.02292478%
35I020	TISHOMINGO PUBLIC SCHOOLS	592,825	0.09750234%
35I029	MILBURN PUBLIC SCHOOLS	141,366	0.02325063%
35I035	COLEMAN PUBLIC SCHOOLS	141,841	0.02332867%
35I037	WAPANUCKA PUBLIC SCHOOLS	162,920	0.02679562%
36C027	PECKHAM PUBLIC SCHOOLS	114,161	0.01877615%
36C050	KILDARE PUBLIC SCHOOLS	106,127	0.01745483%
36H490	NORTHERN OKLAHOMA COLLEGE	1,408,115	0.23159381%
36H758	UNIVERSITY CENTER AT PONCA CITY	19,942	0.00327984%

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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
36I045	BLACKWELL PUBLIC SCHOOLS	\$ 551,417	0.09069195%
36I071	PONCA CITY PUBLIC SCHOOLS	2,830,065	0.46546286%
36I087	TONKAWA PUBLIC SCHOOLS	472,987	0.07779254%
36I125	NEWKIRK PUBLIC SCHOOLS	513,614	0.08447444%
36V013	PIONEER TECHNOLOGY CENTER	687,026	0.11299566%
37I002	DOVER PUBLIC SCHOOLS	243,371	0.04002736%
37I003	LOMEGA PUBLIC SCHOOLS	224,599	0.03693999%
37I007	KINGFISHER PUBLIC SCHOOLS	1,050,113	0.17271283%
37I016	HENNESSEY PUBLIC SCHOOLS	703,633	0.11572698%
37I089	CASHION PUBLIC SCHOOLS	545,076	0.08964910%
37I105	OKARCHE PUBLIC SCHOOLS	358,478	0.05895919%
37V026	CHISHOLM TRAIL TECHNOLOGY CNTR	283,042	0.04655210%
38A620	QUARTZ MOUNTAIN	6,849	0.00112653%
38I001	HOBART PUBLIC SCHOOLS	411,838	0.06773526%
38I002	LONE WOLF PUBLIC SCHOOLS	59,088	0.00971830%
38I003	MOUNTAIN VIEW-GOTEBO SCHOOLS	207,599	0.03414392%
38I004	SNYDER PUBLIC SCHOOLS	275,631	0.04533319%
39C004	PANOLA PUBLIC SCHOOLS	61,903	0.01018126%
39H240	EASTERN OKLAHOMA STATE COLLEGE	905,138	0.14886872%
39I001	WILBURTON PUBLIC SCHOOLS	490,766	0.08071659%
39I002	RED OAK PUBLIC SCHOOLS	208,962	0.03436814%
39I003	BUFFALO VALLEY PUBLIC SCHOOLS	126,943	0.02087839%
39V007	KIAMICHI TECHNOLOGY CENTER	1,833,388	0.30153874%
40C004	SHADY POINT PUBLIC SCHOOLS	119,214	0.01960727%
40C011	MONROE PUBLIC SCHOOLS	71,852	0.01181756%
40C014	HODGEN PUBLIC SCHOOLS	181,453	0.02984368%
40C039	FANSHAWE PUBLIC SCHOOLS	67,750	0.01114286%
40H053	CARL ALBERT STATE COLLEGE	1,270,992	0.20904102%
40I002	SPIRO PUBLIC SCHOOLS	671,062	0.11037004%
40I003	HEAVENER PUBLIC SCHOOLS	623,326	0.10251888%
40I007	POCOLA PUBLIC SCHOOLS	444,229	0.07306263%
40I016	LEFLORE PUBLIC SCHOOLS	161,366	0.02653999%
40I017	CAMERON PUBLIC SCHOOLS	198,790	0.03269509%
40I020	PANAMA PUBLIC SCHOOLS	542,378	0.08920534%
40I026	BOKOSHE PUBLIC SCHOOLS	122,686	0.02017831%
40I029	POTEAU PUBLIC SCHOOLS	1,432,913	0.23567220%
40I049	WISTER PUBLIC SCHOOLS	344,768	0.05670426%
40I052	TALIHINA PUBLIC SCHOOLS	509,722	0.08383436%
40I062	WHITESBORO PUBLIC SCHOOLS	186,005	0.03059234%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
40I067	HOWE PUBLIC SCHOOLS	\$ 415,188	0.06828636%
40I091	ARKOMA PUBLIC SCHOOLS	264,274	0.04346537%
41C005	WHITE ROCK PUBLIC SCHOOLS	86,349	0.01420183%
41I001	CHANDLER PUBLIC SCHOOLS	640,029	0.10526597%
41I003	DAVENPORT PUBLIC SCHOOLS	225,601	0.03710476%
41I004	WELLSTON PUBLIC SCHOOLS	332,225	0.05464135%
41I054	STROUD PUBLIC SCHOOLS	697,417	0.11470467%
41I095	MEEKER PUBLIC SCHOOLS	453,344	0.07456186%
41I103	PRAGUE PUBLIC SCHOOLS	615,966	0.10130841%
41I105	CARNEY PUBLIC SCHOOLS	135,921	0.02235505%
41I134	AGRA PUBLIC SCHOOLS	206,336	0.03393616%
42H420	LANGSTON UNIVERSITY	2,335,004	0.38403985%
42I001	GUTHRIE PUBLIC SCHOOLS	1,793,495	0.29497742%
42I002	CRESCENT PUBLIC SCHOOLS	297,513	0.04893224%
42I003	MULHALL-ORLANDO PUBLIC SCHOOLS	178,957	0.02943326%
42I014	COYLE PUBLIC SCHOOLS	226,226	0.03720757%
43I004	THACKERVILLE PUB SCHOOLS	212,240	0.03490729%
43I005	TURNER PUBLIC SCHOOLS	222,193	0.03654427%
43I016	MARIETTA PUBLIC SCHOOLS	705,972	0.11611180%
44I001	RINGWOOD PUBLIC SCHOOLS	221,144	0.03637169%
44I004	ALINE CLEO PUBLIC SCHOOLS	138,765	0.02282275%
44I084	FAIRVIEW PUBLIC SCHOOLS	478,364	0.07867683%
44I092	CIMARRON PUBLIC SCHOOL	186,617	0.03069303%
45I002	MADILL PUBLIC SCHOOLS	1,091,996	0.17960140%
45I003	KINGSTON PUBLIC SCHOOLS	888,426	0.14612005%
46C035	WICKLIFFE PUBLIC SCHOOLS	73,903	0.01215483%
46C043	OSAGE PUBLIC SCHOOLS	80,760	0.01328261%
46I001	PRYOR PUBLIC SCHOOLS	2,687,313	0.44198440%
46I002	ADAIR PUBLIC SCHOOL	670,166	0.11022271%
46I016	SALINA PUBLIC SCHOOLS	627,125	0.10314371%
46I017	LOCUST GROVE PUB SCHOOLS	898,388	0.14775854%
46I032	CHOUTEAU-MAZIE PUBLIC SCHOOLS	722,872	0.11889125%
46V011	NORTHEAST AREA VOC-TECH	1,792,535	0.29481965%
47I001	NEWCASTLE PUBLIC SCHOOLS	1,368,281	0.22504227%
47I002	DIBBLE PUBLIC SCHOOLS	378,016	0.06217255%
47I005	WASHINGTON PUBLIC SCHOOLS	609,176	0.10019157%
47I010	WAYNE PUBLIC SCHOOLS	340,204	0.05595364%
47I015	PURCELL PUBLIC SCHOOLS	849,768	0.13976192%
47I029	BLANCHARD PUBLIC SCHOOLS	1,159,356	0.19068013%

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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	\$ 766,144	0.12600823%
48C001	FOREST GROVE PUBLIC SCHOOLS	144,835	0.02382106%
48C009	LUKFATA PUBLIC SCHOOLS	296,920	0.04883458%
48C023	GLOVER PUBLIC SCHOOLS	37,031	0.00609059%
48C037	DENISON PUBLIC SCHOOLS	200,480	0.03297317%
48C072	HOLLY CREEK PUB SCHOOLS	178,888	0.02942181%
48I005	IDABEL PUBLIC SCHOOLS	799,908	0.13156146%
48I006	HAWORTH PUBLIC SCHOOLS	377,626	0.06210849%
48I011	VALLIANT PUBLIC SCHOOLS	521,469	0.08576636%
48I013	EAGLETOWN PUBLIC SCHOOLS	150,125	0.02469124%
48I014	SMITHVILLE PUBLIC SCHOOLS	295,630	0.04862248%
48I039	WRIGHT CITY PUB SCHOOLS	344,796	0.05670894%
48I071	BATTIEST PUBLIC SCHOOLS	215,533	0.03544882%
48I074	BROKEN BOW PUBLIC SCHOOLS	1,082,133	0.17797926%
49C003	RYAL PUBLIC SCHOOLS	73,115	0.01202526%
49C016	STIDHAM PUBLIC SCHOOLS	59,552	0.00979454%
49I001	EUFAULA PUBLIC SCHOOLS	880,351	0.14479201%
49I019	CHECOTAH PUBLIC SCHOOLS	1,021,068	0.16793588%
49I027	MIDWAY PUBLIC SCHOOLS	146,300	0.02406209%
49I064	HANNA PUBLIC SCHOOLS	83,884	0.01379648%
50I001	SULPHUR PUBLIC SCHOOLS	880,413	0.14480218%
50I010	DAVIS PUBLIC SCHOOLS	640,000	0.10526128%
51C009	WAINWRIGHT PUBLIC SCHOOLS	68,386	0.01124742%
51H165	CONNORS STATE COLLEGE	693,951	0.11413461%
51I002	HASKELL PUBLIC SCHOOLS	499,596	0.08216886%
51I003	FORT GIBSON PUBLIC SCHOOLS	1,079,856	0.17760477%
51I006	WEBBERS FALLS PUBLIC SCHOOLS	202,724	0.03334218%
51I008	OKTAHA PUBLIC SCHOOLS	557,036	0.09161607%
51I020	MUSKOGEE PUBLIC SCHOOLS	3,438,172	0.56547875%
51I029	HILLDALE PUBLIC SCHOOL	1,073,492	0.17655803%
51I046	BRAGGS PUBLIC SCHOOLS	100,415	0.01651527%
51I074	WARNER PUBLIC SCHOOLS	497,295	0.08179053%
51I088	PORUM PUBLIC SCHOOLS	309,343	0.05087784%
51V004	INDIAN CAPITOL AREA VO-TECH	1,090,662	0.17938192%
52I001	PERRY PUBLIC SCHOOLS	666,384	0.10960060%
52I002	BILLINGS PUBLIC SCHOOLS	86,985	0.01430644%
52I004	FRONTIER PUBLIC SCHOOL	510,945	0.08403544%
52I006	MORRISON PUBLIC SCHOOLS	386,212	0.06352060%
53I003	OKLAHOMA UNION SCHOOL	365,337	0.06008724%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
53I040	NOWATA PUBLIC SCHOOLS	\$ 483,140	0.07946232%
53I051	SOUTH COFFEYVILLE SCHOOL	152,220	0.02503568%
54C029	BEARDEN PUBLIC SCHOOLS	97,067	0.01596467%
54I002	MASON PUBLIC SCHOOLS	184,708	0.03037902%
54I014	PADEN PUBLIC SCHOOLS	150,895	0.02481780%
54I026	OKEMAH PUBLIC SCHOOLS	496,045	0.08158485%
54I031	WELEETKA PUBLIC SCHOOLS	347,830	0.05720787%
55A090	OFFICE OF MGT AND ENTERPRISE SERVICES	18,689	0.00307382%
55A131	DEPARTMENT OF CORRECTIONS	167,301	0.02751616%
55A265	DEPARTMENT OF EDUCATION	4,015,217	0.66038582%
55A275	OFFICE OF EDUC QUALITY/ACCOUNTABILITY	70,026	0.01151723%
55A563	BOARD OF PRIVATE VOC SCHOOLS	20,838	0.00342731%
55A605	BOARD OF REGENTS FOR HIGHER ED	1,676,809	0.27578607%
55A610	REGIONAL UNIVERSITY SYSTEM OF OK	76,836	0.01263727%
55A618	OKLAHOMA STUDENT LOAN AUTH	672,127	0.11054515%
55A629	OKLA SCHOOL OF SCIENCE & MATH	339,267	0.05579947%
55A715	TEACHERS RETIREMENT SYSTEM	475,023	0.07812738%
55A803	STATEWIDE VIRTUAL CHT SCHOOL BOARD	82,478	0.01356515%
55A805	DEPT OF REHABILITATION SERVICE	504,730	0.08301326%
55A903	WESTERN VILLAGE CHARTER SCHOOL	180,488	0.02968494%
55A907	HARDING CHARTER PREP HIGH SCHOOL	445,038	0.07319566%
55A909	KIPP REACH COLLEGE PREP SCHOOL	271,874	0.04471531%
55C029	OAKDALE PUBLIC SCHOOLS	444,690	0.07313858%
55C074	CRUTCHO PUBLIC SCHOOLS	271,698	0.04468640%
55C986	THE ACADEMY OF SEMINOLE	178,471	0.02935324%
55E026	WESTERN GATEWAY	164,255	0.02701515%
55G007	JOHN REX CHARTER ELEM SCHOOL	384,711	0.06327377%
55G010	WK JACKSON	57,506	0.00945811%
55G011	HARDING FINE ARTS CENTER	205,312	0.03376776%
55H056	ROSE STATE COLLEGE	2,220,149	0.36514953%
55H120	UNIVERSITY OF CENTRAL OKLAHOMA	9,414,736	1.54844863%
55H633	OKLA CITY COMMUNITY COLLEGE	4,001,804	0.65817975%
55I001	PUTNAM CITY PUBLIC SCHOOLS	14,522,262	2.38848733%
55I003	LUTHER PUBLIC SCHOOLS	407,937	0.06709366%
55I004	CHOCTAW/NICOMA PARK SCHOOLS	3,264,688	0.53694568%
55I006	DEER CREEK PUBLIC SCHOOLS	3,843,325	0.63211459%
55I007	HARRAH PUBLIC SCHOOLS	1,020,413	0.16782811%
55I009	JONES PUBLIC SCHOOLS	521,576	0.08578396%
55I012	EDMOND PUBLIC SCHOOLS	15,769,591	2.59363637%

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Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
55I037	MILLWOOD PUBLIC SCHOOLS	\$ 679,932	0.11182891%
55I041	WESTERN HEIGHTS PUBLIC SCHOOLS	2,256,471	0.37112343%
55I052	MID-DEL PUBLIC SCHOOLS	9,034,932	1.48598206%
55I053	CROOKED OAK PUBLIC SCHOOLS	1,076,933	0.17712394%
55I088	BETHANY PUBLIC SCHOOLS	947,984	0.15591559%
55I089	OKLAHOMA CITY PUBLIC SCHOOLS	28,252,651	4.64673462%
55J001	OKLAHOMA YOUTH ACADEMY CHT SCHOOL	179,455	0.02951514%
55J003	LE MONDE INTERNATIONAL SCHOOL	164,791	0.02710333%
55V021	FRANCIS TUTTLE TECHNOLOGY CNTR	3,008,048	0.49473592%
55V022	METRO TECH	2,203,495	0.36241046%
55V023	EASTERN OKLAHOMA CO TECH CENTR	457,552	0.07525388%
55Z014	EPIC CHARTER SCHOOL	17,858,804	2.93725087%
56C011	TWIN HILLS PUBLIC SCHOOLS	272,678	0.04484755%
56I001	OKMULGEE PUBLIC SCHOOLS	1,030,714	0.16952224%
56I002	HENRYETTA PUBLIC SCHOOLS	686,510	0.11291078%
56I003	MORRIS PUBLIC SCHOOLS	712,485	0.11718291%
56I004	BEGGS PUBLIC SCHOOLS	604,925	0.09949255%
56I005	PRESTON PUBLIC SCHOOLS	383,574	0.06308666%
56I006	SCHULTER PUBLIC SCHOOLS	174,426	0.02868797%
56I007	WILSON PUBLIC SCHOOLS	226,747	0.03729318%
56I008	DEWAR PUBLIC SCHOOLS	315,348	0.05186552%
56V028	GREEN COUNTRY TECHNOLOGY CTR	246,974	0.04062000%
57C003	OSAGE HILLS PUBLIC SCHOOLS	138,759	0.02282180%
57C007	BOWRING PUBLIC SCHOOLS	48,216	0.00793018%
57C035	AVANT PUBLIC SCHOOLS	58,346	0.00959629%
57C052	ANDERSON PUBLIC SCHOOLS	182,058	0.02994316%
57C077	MCCORD PUBLIC SCHOOLS	184,742	0.03038468%
57I002	PAWHUSKA PUBLIC SCHOOLS	530,552	0.08726029%
57I011	SHIDLER PUBLIC SCHOOLS	170,152	0.02798503%
57I029	BARNSDALL PUBLIC SCHOOLS	224,421	0.03691066%
57I030	WYNONA PUBLIC SCHOOLS	71,933	0.01183087%
57I038	HOMINY PUBLIC SCHOOLS	457,300	0.07521249%
57I050	PRUE PUBLIC SCHOOLS	180,995	0.02976841%
57I090	WOODLAND PUBLIC SCHOOL	251,515	0.04136681%
57K001	OSAGE COUNTY INTERLOCAL COOP	251,288	0.04132948%
58C010	TURKEY FORD PUBLIC SCHOOLS	77,700	0.01277934%
58H480	NORTHEASTERN OKLA A&M COLLEGE	917,936	0.15097358%
58I001	WYANDOTTE PUBLIC SCHOOLS	513,611	0.08447404%
58I014	QUAPAW PUBLIC SCHOOLS	367,660	0.06046938%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
58I018	COMMERCE PUBLIC SCHOOLS	\$ 600,748	0.09880544%
58I023	MIAMI PUBLIC SCHOOLS	1,387,106	0.22813829%
58I026	AFTON PUBLIC SCHOOLS	358,331	0.05893489%
58I031	FAIRLAND PUBLIC SCHOOLS	383,323	0.06304540%
59C002	JENNINGS PUBLIC SCHOOLS	190,707	0.03136581%
59I001	PAWNEE PUBLIC SCHOOLS	361,419	0.05944283%
59I006	CLEVELAND PUBLIC SCHOOLS	986,496	0.16224979%
60A800	CAREER TECH	1,826,914	0.30047397%
60C104	OAK GROVE PUBLIC SCHOOLS	85,397	0.01404529%
60I003	RIPLEY PUBLIC SCHOOLS	272,155	0.04476159%
60I016	STILLWATER PUBLIC SCHOOLS	3,979,499	0.65451124%
60I056	PERKINS TRYON PUBLIC SCHOOLS	836,121	0.13751742%
60I067	CUSHING PUBLIC SCHOOLS	1,049,079	0.17254275%
60I101	GLENCOE PUBLIC SCHOOLS	175,991	0.02894538%
60I103	YALE PUBLIC SCHOOLS	223,371	0.03673801%
60K001	FIVE STAR INTERLOCAL COOP	240,685	0.03958570%
60V016	MERIDIAN TECHNOLOGY CENTER	914,267	0.15037015%
61C009	KREBS PUBLIC SCHOOLS	206,310	0.03393199%
61C029	FRINK-CHAMBERS PUBLIC SCHOOLS	277,213	0.04559335%
61C056	TANNEHILL PUBLIC SCHOOLS	85,571	0.01407399%
61C088	HAYWOOD PUBLIC SCHOOLS	118,908	0.01955693%
61E020	CARLTON LANDING ACADEMY	42,483	0.00698715%
61I001	HARTSHORNE PUBLIC SCHOOLS	626,874	0.10310252%
61I002	CANADIAN PUBLIC SCHOOLS	311,505	0.05123349%
61I011	HAILEYVILLE PUBLIC SCHOOLS	228,727	0.03761885%
61I014	KIOWA PUBLIC SCHOOLS	277,708	0.04567483%
61I017	QUINTON PUBLIC SCHOOLS	329,893	0.05425775%
61I025	INDIANOLA PUBLIC SCHOOLS	210,411	0.03460641%
61I028	CROWDER PUBLIC SCHOOLS	264,920	0.04357155%
61I030	SAVANNA PUBLIC SCHOOLS	229,442	0.03773644%
61I063	PITTSBURG PUBLIC SCHOOLS	147,188	0.02420811%
61I080	MCALESTER PUBLIC SCHOOLS	2,361,812	0.38844902%
62H230	EAST CENTRAL STATE UNIVERSITY	2,334,381	0.38393739%
62I001	ALLEN PUBLIC SCHOOLS	367,708	0.06047714%
62I009	VANOSS PUBLIC SCHOOLS	372,178	0.06121235%
62I016	BYNG PUBLIC SCHOOLS	1,234,204	0.20299037%
62I019	ADA PUBLIC SCHOOLS	1,921,788	0.31607799%
62I024	LATTA PUBLIC SCHOOLS	541,029	0.08898344%
62I030	STONEWALL PUBLIC SCHOOLS	330,517	0.05436038%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
62I037	ROFF PUBLIC SCHOOLS	\$ 219,469	0.03609616%
62V014	PONTOTOC TECHNOLOGY CENTER	406,525	0.06686152%
63C027	GROVE PUBLIC SCHOOLS	261,601	0.04302566%
63C029	PLEASANT GROVE PUBLIC SCHOOLS	157,889	0.02596818%
63C032	SOUTH ROCK CREEK PUBLIC SCHOOL	226,927	0.03732281%
63I001	MCCLOUD PUBLIC SCHOOLS	927,950	0.15262068%
63I002	DALE PUBLIC SCHOOLS	467,807	0.07694051%
63I003	BETHEL PUBLIC SCHOOLS	751,422	0.12358693%
63I004	MACOMB PUBLIC SCHOOLS	230,721	0.03794682%
63I005	EARLSBORO PUBLIC SCHOOLS	170,443	0.02803281%
63I010	NORTH ROCK CREEK IND SCHOOL DIST	700,581	0.11522515%
63I092	TECUMSEH PUBLIC SCHOOLS	1,152,071	0.18948197%
63I093	SHAWNEE PUBLIC SCHOOLS	2,432,702	0.40010828%
63I112	ASHER PUBLIC SCHOOL	184,196	0.03029484%
63I115	WANETTE PUBLIC SCHOOLS	88,433	0.01454460%
63I117	MAUD PUBLIC SCHOOLS	203,913	0.03353764%
63V005	GORDON COOPER TECHNOLOGY CTR	800,614	0.13167753%
64C002	ALBION PUBLIC SCHOOLS	39,360	0.00647365%
64C004	TUSKAHOMA PUBLIC SCHOOLS	51,224	0.00842484%
64C015	NASHOBA PUBLIC SCHOOLS	67,744	0.01114198%
64I001	RATTAN PUBLIC SCHOOLS	379,618	0.06243603%
64I010	CLAYTON PUBLIC SCHOOLS	284,405	0.04677635%
64I013	ANTLERS PUBLIC SCHOOLS	639,511	0.10518084%
64I022	MOYERS PUBLIC SCHOOLS	140,081	0.02303922%
65I003	LEEDEY PUBLIC SCHOOLS	194,888	0.03205339%
65I006	REYDON PUBLIC SCHOOLS	152,755	0.02512368%
65I007	CHEYENNE PUBLIC SCHOOLS	251,482	0.04136146%
65I015	SWEETWATER PUBLIC SCHOOL	188,923	0.03107228%
65I066	HAMMON PUBLIC SCHOOLS	260,085	0.04277640%
66C009	JUSTUS-TIAWAH PUBLIC SCHOOLS	296,433	0.04875456%
66H461	ROGERS STATE UNIVERSITY	1,611,270	0.26500679%
66I001	CLAREMORE PUBLIC SCHOOLS	2,075,964	0.34143534%
66I002	CATOOSA PUBLIC SCHOOLS	952,094	0.15659160%
66I003	CHELSEA PUBLIC SCHOOLS	613,918	0.10097153%
66I004	OOLOGAH TALALA PUBLIC SCHOOLS	1,007,846	0.16576123%
66I005	INOLA PUBLIC SCHOOLS	823,659	0.13546774%
66I006	SEQUOYAH PUBLIC SCHOOLS	678,386	0.11157459%
66I007	FOYIL PUBLIC SCHOOLS	296,765	0.04880918%
66I008	VERDIGRIS PUBLIC SCHOOL	806,179	0.13259289%

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ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
67C054	JUSTICE PUBLIC SCHOOLS	\$ 127,207	0.02092183%
67H055	SEMINOLE STATE COLLEGE	989,571	0.16275556%
67I001	SEMINOLE PUBLIC SCHOOLS	1,158,248	0.19049797%
67I002	WEWOKA PUBLIC SCHOOLS	474,443	0.07803203%
67I003	BOWLEGS PUBLIC SCHOOLS	173,176	0.02848231%
67I004	KONAWA PUBLIC SCHOOLS	380,287	0.06254603%
67I006	NEW LIMA PUBLIC SCHOOLS	170,668	0.02806996%
67I007	VARNUM PUBLIC SCHOOLS	213,305	0.03508250%
67I010	SASAKWA PUBLIC SCHOOLS	171,580	0.02821982%
67I014	STROTHER PUBLIC SCHOOLS	216,701	0.03564090%
67I015	BUTNER PUBLIC SCHOOLS	164,724	0.02709230%
68C001	LIBERTY PUBLIC SCHOOLS	258,261	0.04247636%
68C035	MARBLE CITY PUBLIC SCHOOLS	81,993	0.01348548%
68C036	BRUSHY PUBLIC SCHOOLS	218,953	0.03601138%
68C050	BELFONTE PUBLIC SCHOOLS	114,966	0.01890851%
68C068	MOFFETT PUBLIC SCHOOLS	266,551	0.04383988%
68I001	SALLISAW PUBLIC SCHOOLS	1,265,027	0.20806001%
68I002	VIAN PUBLIC SCHOOLS	536,231	0.08819435%
68I003	MULDROW PUBLIC SCHOOLS	925,939	0.15228991%
68I004	GANS PUBLIC SCHOOLS	227,298	0.03738392%
68I005	ROLAND PUBLIC SCHOOLS	647,693	0.10652662%
68I006	GORE PUBLIC SCHOOLS	327,724	0.05390103%
68I007	CENTRAL PUBLIC SCHOOLS	330,853	0.05441569%
69C082	GRANDVIEW PUBLIC SCHOOLS	79,644	0.01309908%
69I001	DUNCAN PUBLIC SCHOOLS	1,983,607	0.32624528%
69I002	COMANCHE PUBLIC SCHOOLS	498,145	0.08193020%
69I003	MARLOW PUBLIC SCHOOLS	787,553	0.12952948%
69I015	VELMA ALMA PUBLIC SCHOOLS	270,077	0.04441971%
69I021	EMPIRE PUBLIC SCHOOLS	300,125	0.04936174%
69I034	CENTRAL HIGH PUBLIC SCHOOLS	212,208	0.03490195%
69I042	BRAY-DOYLE PUBLIC SCHOOLS	248,714	0.04090610%
69V019	RED RIVER AREA VOTECH SCHOOL	446,964	0.07351245%
70C009	OPTIMA PUBLIC SCHOOLS	34,329	0.00564613%
70C080	STRAIGHT PUBLIC SCHOOLS	36,477	0.00599943%
70H530	OKLAHOMA PANHANDLE STATE UNIV	636,320	0.10465606%
70I001	YARBROUGH PUBLIC SCHOOLS	93,529	0.01538273%
70I008	GUYMON PUBLIC SCHOOLS	1,381,033	0.22713948%
70I015	HARDESTY PUBLIC SCHOOLS	53,185	0.00874734%
70I023	HOOKER PUBLIC SCHOOLS	373,857	0.06148860%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
70I053	TYRONE PUBLIC SCHOOLS	\$ 131,484	0.02162523%
70I060	GOODWELL PUBLIC SCHOOLS	119,992	0.01973510%
70I061	TEXHOMA PUBLIC SCHOOLS	159,992	0.02631400%
71C009	DAVIDSON PUBLIC SCHOOLS	34,672	0.00570252%
71I008	TIPTON PUBLIC SCHOOLS	193,070	0.03175441%
71I158	FREDERICK PUBLIC SCHOOLS	514,517	0.08462301%
71I249	GRANDFIELD PUBLIC SCHOOLS	148,584	0.02443771%
72A801	STREET SCHOOL	168,056	0.02764029%
72A904	TULSA SCHOOL OF ARTS& SCIENCES	262,710	0.04320804%
72C015	KEYSTONE PUBLIC SCHOOLS	179,175	0.02946899%
72E005	KIPP TULSA COLLEGE PREP	357,049	0.05872419%
72G001	DEBORAH BROWN COMMUNITY SCHOOL	105,121	0.01728937%
72H750	TULSA COMMUNITY COLLEGE	7,764,215	1.27698627%
72I001	TULSA PUBLIC SCHOOLS	24,182,783	3.97736043%
72I002	SAND SPRINGS PUBLIC SCHOOLS	2,919,013	0.48009219%
72I003	BROKEN ARROW PUBLIC SCHOOLS	10,037,759	1.65091781%
72I004	BIXBY PUBLIC SCHOOLS	4,288,133	0.70527239%
72I005	JENKS PUBLIC SCHOOLS	7,216,675	1.18693201%
72I006	COLLINSVILLE PUBLIC SCHOOLS	1,814,994	0.29851340%
72I007	SKIATOOK PUBLIC SCHOOLS	1,112,617	0.18299292%
72I008	SPERRY PUBLIC SCHOOLS	582,961	0.09588003%
72I009	UNION PUBLIC SCHOOLS	11,397,997	1.87463705%
72I010	BERRYHILL PUBLIC SCHOOLS	603,527	0.09926248%
72I011	OWASSO PUBLIC SCHOOLS	5,327,106	0.87615317%
72I013	GLENPOOL PUBLIC SCHOOLS	1,741,398	0.28640905%
72I014	LIBERTY PUBLIC SCHOOLS	296,252	0.04872480%
72V018	TULSA TECHNOLOGY CENTER	4,862,816	0.79979102%
73I001	OKAY PUBLIC SCHOOLS	239,773	0.03943567%
73I017	COWETA PUBLIC SCHOOLS	1,759,260	0.28934687%
73I019	WAGONER PUBLIC SCHOOLS	1,239,724	0.20389827%
73I365	PORTER CONSOLIDATED SCHOOLS	332,007	0.05460546%
74I004	COPAN PUBLIC SCHOOLS	145,498	0.02393021%
74I007	DEWEY PUBLIC SCHOOLS	637,942	0.10492283%
74I018	CANEY VALLEY PUBLIC SCHOOLS	511,830	0.08418107%
74I030	BARTLESVILLE PUBLIC SCHOOLS	3,511,990	0.57761964%
74V001	TRI COUNTY AREA VOTECH	714,468	0.11750912%
75I001	SENTINEL PUBLIC SCHOOLS	201,238	0.03309774%
75I010	BURNS FLAT-DILL CITY SCHOOL	412,042	0.06776883%
75I011	CANUTE PUBLIC SCHOOLS	235,554	0.03874170%

Teachers' Retirement System of Oklahoma

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2024

ER Code	Employer Name	Total Employer Contributions	Employer Proportionate Allocation
75I078	CORDELL PUBLIC SCHOOLS	\$ 392,447	0.06454602%
75V012	WESTERN TECHNOLOGY CENTER	612,720	0.10077456%
75V027	SOUTHWEST TECHNOLOGY CENTER	293,053	0.04819858%
76H505	NORTHWESTERN OKLA STATE UNIV	1,364,747	0.22446093%
76I001	ALVA PUBLIC SCHOOLS	667,312	0.10975323%
76I003	WAYNOKA PUBLIC SCHOOLS	229,426	0.03773390%
76I006	FREEDOM PUBLIC SCHOOLS	75,140	0.01235831%
76V010	NORTHWEST TECHNOLOGY CENTER	417,695	0.06869860%
77I001	WOODWARD PUBLIC SCHOOLS	1,525,331	0.25087236%
77I002	MOORELAND PUBLIC SCHOOLS	341,919	0.05623574%
77I003	SHARON MUTUAL PUBLIC SCHOOLS	175,627	0.02888543%
77I005	FORT SUPPLY PUBLIC SCHOOLS	110,735	0.01821270%
77V024	HIGH PLAINS TECHNOLOGY CENTER	440,470	0.07244436%
Total Remaining Employers		543,693,472	89.42167239%
Total Employer Contributions		\$ 608,010,852	100.00000000%

Teachers' Retirement System of Oklahoma
Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024

	Deferred Outflows of Resources				Deferred Inflows of Resources				Plan Pension Expense
	Net Pension Liability	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	
All Employers	<u>\$ 6,587,194,576</u>	<u>\$ 72,247,922</u>	<u>\$ 465,758,569</u>	<u>\$ 538,006,491</u>	<u>\$ 225,200,833</u>	<u>\$ 282,575,880</u>	<u>\$ 101,784,158</u>	<u>\$ 609,560,871</u>	<u>\$ 848,077,696</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, 2024. 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.

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 2024 is calculated as set forth below in the following table:

Net pension liability, beginning	\$ 7,706,474,888
Total pension expense	848,077,696
Change in deferred outflow of resources	(440,081,704)
Change in deferred inflow of resources	(459,519,037)
Defined benefit plan employer contributions	(558,863,792)
Matching contributions	(49,147,060)
State contributions	(459,746,415)
	<u>\$ 6,587,194,576</u>
Net pension liability - per Schedule of Collective Pension Amounts	<u>\$ 6,587,194,576</u>

The components of the net pension liability at June 30, 2024, were as follows:

Total pension liability	\$ 29,058,477,505
Plan fiduciary net position	<u>(22,471,282,929)</u>
Net pension liability per Schedule of Collective Pension Amounts	<u>\$ 6,587,194,576</u>
Plan fiduciary net position as a percentage of total pension liability	<u>77.33%</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>\$ 10,060,755,258</u>	<u>\$ 6,587,194,576</u>	<u>\$ 3,693,635,397</u>

The total pension liability as of June 30, 2024, was determined based on an actuarial valuation prepared as of June 30, 2024, 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.

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 5.34 years as of the valuation date June 30, 2024.

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, 2024, is as follows:

	Total
2025	\$ (268,566,845)
2026	522,473,058
2027	(183,415,819)
2028	(153,180,849)
2029	11,136,075
	\$ (71,554,380)

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 2024 is calculated as set forth below in the following table:

Service cost	\$ 562,823,034
Interest on total pension liability	1,926,651,398
Member contributions	(413,180,064)
Projected earnings on plan investments	(1,419,052,912)
Administrative expense	7,978,411
Recognition of beginning deferred outflows (inflows) due to liabilities	310,016,526
Recognition of beginning deferred outflows (inflows) due to assets	(127,158,697)
	\$ 848,077,696

Allocated pension expense per schedule of pension amounts by employer

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, 2024, ACFR and actuarial valuation can be found at the website below.

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