

Oklahoma Firefighters Pension and Retirement Plan

Administered by

Oklahoma Firefighters Pension and Retirement System

*Schedules of Employer Allocations and
Pension Amounts by Participating Employer*

June 30, 2018

(With Independent Auditors' Report Thereon)



OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

**SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Oklahoma Firefighters Pension and Retirement System

Report on Schedules of Employer Allocations and Pension Amounts by Participating Employer

We have audited the individual columns labeled "Employer Allocations" included in the accompanying Schedule of Employer Allocations and the Schedule of Pension Amounts by Participating Employer (the "Schedules") of the Oklahoma Firefighters Pension and Retirement Plan (the "Plan"), administered by the Oklahoma Firefighters Pension and Retirement System, which is a part of the State of Oklahoma financial reporting entity, as of and for the year ended June 30, 2018. We have also audited the total for all entities of the columns titled "Net Pension Liability," "Total Deferred Outflows of Resources," "Total Deferred Inflows of Resources," and "Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts" (specified column totals) included in the accompanying Schedules of the Plan as of and for the year ended June 30, 2018, and the related notes to the Schedules.

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the individual columns labeled "Employer Allocations" in the Schedules and the specified column totals included in the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the individual columns labeled "Employer Allocations" and specified column totals included in the Schedules are free from material misstatement.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibility, Continued

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Plan's preparation and fair presentation of the individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules 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 Plan'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 individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules.

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer proportionate share of allocable pension plan expense, excluding that attributable to employer-paid member contributions and employer-specific amounts, for the total of all participating entities for the Plan as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States, the financial statements of the Plan as of and for the year ended June 30, 2018, and our report thereon, dated October 12, 2018, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Finley + Cook, PLLC

Shawnee, Oklahoma
May 1, 2019

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Ada	207,160	0.520591%	237,137	0.569512%	0.048921 %	615,291	71,979	(137,025)	550,245	100,593	449,652	-
Adair	60	0.000151%	2,040	0.004899%	0.004749 %	59,723	6,987	(13,300)	53,409	9,764	43,645	-
Afton	1,085	0.002727%	-	0.000000%	(0.002727)%	(34,293)	(4,012)	7,637	(30,668)	(5,607)	-	25,061
Agra	1,500	0.003769%	1,260	0.003026%	(0.000743)%	(9,351)	(1,094)	2,082	(8,362)	(1,529)	-	6,833
Alderson	600	0.001508%	420	0.001009%	(0.000499)%	(6,278)	(734)	1,398	(5,614)	(1,026)	-	4,588
Aline	780	0.001960%	2,100	0.005043%	0.003083 %	38,779	4,536	(8,636)	34,679	6,340	28,339	-
Allen	180	0.000452%	660	0.001585%	0.001133 %	14,247	1,667	(3,173)	12,740	2,329	10,411	-
Altus	203,555	0.511532%	198,003	0.475526%	(0.036005)%	(452,848)	(52,976)	100,849	(404,974)	(74,036)	-	330,939
Alva	54,015	0.135740%	54,626	0.131191%	(0.004549)%	(57,217)	(6,693)	12,742	(51,168)	(9,354)	-	41,814
Amber	840	0.002111%	720	0.001729%	(0.000382)%	(4,801)	(562)	1,069	(4,294)	(785)	-	3,509
Ames	960	0.002412%	1,200	0.002882%	0.000469 %	5,905	691	(1,315)	5,280	965	4,315	-
Anadarko	144,216	0.362414%	151,072	0.362818%	0.000404 %	5,079	594	(1,131)	4,542	830	3,712	-
Antlers	17,354	0.043610%	15,989	0.038400%	(0.005210)%	(65,524)	(7,665)	14,592	(58,597)	(10,712)	-	47,885
Apache	840	0.002111%	540	0.001297%	(0.000814)%	(10,238)	(1,198)	2,280	(9,156)	(1,674)	-	7,482
Arapaho	900	0.002262%	780	0.001873%	(0.000388)%	(4,885)	(572)	1,088	(4,369)	(799)	-	3,570
Ardmore	262,518	0.659705%	266,149	0.639187%	(0.020518)%	(258,066)	(30,190)	57,471	(230,784)	(42,191)	-	188,593
Arkoma	1,200	0.003016%	1,020	0.002450%	(0.000566)%	(7,118)	(833)	1,585	(6,366)	(1,164)	-	5,202
Arnett	1,500	0.003769%	1,500	0.003602%	(0.000167)%	(2,101)	(246)	468	(1,879)	(344)	-	1,536
Asher	900	0.002262%	1,020	0.002450%	0.000188 %	2,364	277	(526)	2,114	386	1,728	-
Atoka	1,440	0.003619%	1,440	0.003458%	(0.000160)%	(2,017)	(236)	449	(1,804)	(330)	-	1,474
Atwood	840	0.002111%	840	0.002017%	(0.000094)%	(1,177)	(138)	262	(1,052)	(192)	-	860
Avant	540	0.001357%	540	0.001297%	(0.000060)%	(756)	(88)	168	(676)	(124)	-	553
Barnsdall	1,380	0.003468%	1,320	0.003170%	(0.000298)%	(3,746)	(438)	834	(3,350)	(612)	-	2,737
Bartlesville	498,456	1.252617%	525,992	1.263229%	0.010613 %	133,478	15,615	(29,725)	119,367	21,822	97,545	-
Bear Creek	540	0.001357%	-	0.000000%	(0.001357)%	(17,068)	(1,997)	3,801	(15,263)	(2,790)	-	12,473
Beaver	1,140	0.002865%	1,140	0.002738%	(0.000127)%	(1,597)	(187)	356	(1,428)	(261)	-	1,167
Beggs	360	0.000905%	300	0.000720%	(0.000184)%	(2,317)	(271)	516	(2,072)	(379)	-	1,693
Bernice	780	0.001960%	-	0.000000%	(0.001960)%	(24,653)	(2,884)	5,490	(22,047)	(4,031)	-	18,016

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 See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Berryhill	33,668	0.084607%	29,601	0.071090%	(0.013517)%	(170,003)	(19,888)	37,860	(152,031)	(27,794)	-	124,237
Bessie	1,020	0.002563%	840	0.002017%	(0.000546)%	(6,866)	(803)	1,529	(6,140)	(1,122)	-	5,018
Bethany	188,877	0.474647%	211,033	0.506819%	0.032172 %	404,636	47,336	(90,112)	361,859	66,153	295,706	-
Bethel Acres	300	0.000754%	2,700	0.006484%	0.005730 %	72,073	8,431	(16,051)	64,454	11,783	52,671	-
Big Cabin	1,020	0.002563%	780	0.001873%	(0.000690)%	(8,678)	(1,015)	1,933	(7,761)	(1,419)	-	6,342
Billings	240	0.000603%	1,080	0.002594%	0.001991 %	25,037	2,929	(5,576)	22,390	4,093	18,297	-
Binger	1,200	0.003016%	960	0.002306%	(0.000710)%	(8,930)	(1,045)	1,989	(7,986)	(1,460)	-	6,526
Bixby	206,718	0.519481%	223,418	0.536564%	0.017083 %	214,854	25,134	(47,848)	192,140	35,126	157,014	-
Black Dog	-	0.000000%	360	0.000865%	0.000865 %	10,874	1,272	(2,422)	9,724	1,778	7,947	-
Blackwell	103,356	0.259734%	111,218	0.267102%	0.007368 %	92,667	10,841	(20,637)	82,871	15,150	67,721	-
Blair	900	0.002262%	840	0.002017%	(0.000244)%	(3,073)	(360)	684	(2,748)	(502)	-	2,246
Blanchard	9,247	0.023238%	11,432	0.027456%	0.004219 %	53,059	6,207	(11,816)	47,449	8,674	38,775	-
Bluejacket	840	0.002111%	660	0.001585%	(0.000526)%	(6,614)	(774)	1,473	(5,915)	(1,081)	-	4,833
Boise City	1,140	0.002865%	1,200	0.002882%	0.000017 %	215	25	(48)	193	35	157	-
Bokoshe	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Boley	600	0.001508%	420	0.001009%	(0.000499)%	(6,278)	(734)	1,398	(5,614)	(1,026)	-	4,588
Boswell	60	0.000151%	1,140	0.002738%	0.002587 %	32,538	3,806	(7,246)	29,098	5,320	23,779	-
Bowlegs	1,020	0.002563%	1,200	0.002882%	0.000319 %	4,008	469	(893)	3,584	655	2,929	-
Boynton	-	0.000000%	2,040	0.004899%	0.004899 %	61,620	7,208	(13,723)	55,105	10,074	45,031	-
Braggs	1,080	0.002714%	780	0.001873%	(0.000841)%	(10,575)	(1,237)	2,355	(9,457)	(1,729)	-	7,728
Braman	780	0.001960%	240	0.000576%	(0.001384)%	(17,404)	(2,036)	3,876	(15,564)	(2,845)	-	12,719
Bray	840	0.002111%	660	0.001585%	(0.000526)%	(6,614)	(774)	1,473	(5,915)	(1,081)	-	4,833
Bridge Creek	1,320	0.003317%	1,260	0.003026%	(0.000291)%	(3,661)	(428)	815	(3,274)	(599)	-	2,676
Bristow	47,009	0.118133%	50,973	0.122418%	0.004285 %	53,899	6,305	(12,003)	48,201	8,812	39,389	-
Broken Arrow	1,690,094	4.247199%	1,852,898	4.449946%	0.202748 %	2,550,008	298,310	(567,887)	2,280,431	416,898	1,863,533	-
Broken Bow	39,002	0.098011%	46,954	0.112765%	0.014754 %	185,569	21,709	(41,326)	165,951	30,338	135,613	-
Buffalo	1,380	0.003468%	1,380	0.003314%	(0.000154)%	(1,933)	(226)	431	(1,729)	(316)	-	1,413
Burlington	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Burns Flat	720	0.001809%	660	0.001585%	(0.000224)%	(2,821)	(330)	628	(2,523)	(461)	-	2,062
Butler	960	0.002412%	1,080	0.002594%	0.000181 %	2,280	267	(508)	2,039	373	1,666	-
Byars	600	0.001508%	540	0.001297%	(0.000211)%	(2,653)	(310)	591	(2,372)	(434)	-	1,939
Byng	1,020	0.002563%	900	0.002161%	(0.000402)%	(5,054)	(591)	1,125	(4,519)	(826)	-	3,693
Cache	1,080	0.002714%	960	0.002306%	(0.000408)%	(5,138)	(601)	1,144	(4,594)	(840)	-	3,755
Caddo	960	0.002412%	840	0.002017%	(0.000395)%	(4,970)	(581)	1,107	(4,444)	(812)	-	3,632
Calera	1,140	0.002865%	1,500	0.003602%	0.000738 %	9,277	1,085	(2,066)	8,296	1,517	6,780	-
Calumet	1,200	0.003016%	1,140	0.002738%	(0.000278)%	(3,493)	(409)	778	(3,124)	(571)	-	2,553
Calvin	1,020	0.002563%	1,380	0.003314%	0.000751 %	9,445	1,105	(2,103)	8,447	1,544	6,902	-
Camargo	960	0.002412%	1,020	0.002450%	0.000037 %	468	55	(104)	418	76	342	-
Canadian	1,560	0.003920%	780	0.001873%	(0.002047)%	(25,746)	(3,012)	5,734	(23,024)	(4,209)	-	18,815
Caney	1,500	0.003769%	1,320	0.003170%	(0.000599)%	(7,538)	(882)	1,679	(6,741)	(1,232)	-	5,509
Canton	120	0.000302%	1,140	0.002738%	0.002436 %	30,642	3,585	(6,824)	27,402	5,010	22,393	-
Canute	1,320	0.003317%	1,140	0.002738%	(0.000579)%	(7,286)	(852)	1,623	(6,516)	(1,191)	-	5,325
Capron	240	0.000603%	1,200	0.002882%	0.002279 %	28,661	3,353	(6,383)	25,631	4,686	20,945	-
Carmen	1,140	0.002865%	1,080	0.002594%	(0.000271)%	(3,409)	(399)	759	(3,049)	(557)	-	2,492
Carnegie	2,100	0.005277%	960	0.002306%	(0.002972)%	(37,376)	(4,372)	8,324	(33,425)	(6,111)	-	27,314
Carney	560	0.001407%	-	0.000000%	(0.001407)%	(17,700)	(2,071)	3,942	(15,829)	(2,894)	-	12,935
Carter	1,140	0.002865%	1,140	0.002738%	(0.000127)%	(1,597)	(187)	356	(1,428)	(261)	-	1,167
Cashion	780	0.001960%	-	0.000000%	(0.001960)%	(24,653)	(2,884)	5,490	(22,047)	(4,031)	-	18,016
Catoosa	42,002	0.105551%	47,889	0.115011%	0.009460 %	118,982	13,919	(26,497)	106,404	19,452	86,951	-
Cement	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-
Central Lincoln	480	0.001206%	540	0.001297%	0.000091 %	1,140	133	(254)	1,019	186	833	-
Chandler	61,223	0.153853%	60,937	0.146346%	(0.007507)%	(94,417)	(11,045)	21,027	(84,435)	(15,436)	-	68,999
Chattanooga	720	0.001809%	840	0.002017%	0.000208 %	2,616	306	(583)	2,339	428	1,912	-
Checotah	1,020	0.002563%	1,020	0.002450%	(0.000114)%	(1,429)	(167)	318	(1,278)	(234)	-	1,044
Chelsea	1,260	0.003166%	1,320	0.003170%	0.000004 %	47	6	(11)	42	8	35	-
Cherokee	1,560	0.003920%	1,260	0.003026%	(0.000894)%	(11,247)	(1,316)	2,505	(10,058)	(1,839)	-	8,219

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

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TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Cheyenne	1,320	0.003317%	1,200	0.002882%	(0.000435)%	(5,474)	(640)	1,219	(4,895)	(895)	-	4,000
Chickasha	308,969	0.776437%	317,224	0.761850%	(0.014587)%	(183,461)	(21,462)	40,857	(164,066)	(29,994)	-	134,072
Choctaw	44,562	0.111984%	58,885	0.141418%	0.029434 %	370,198	43,307	(82,443)	331,062	60,523	270,539	-
Chouteau	15,081	0.037900%	12,896	0.030971%	(0.006928)%	(87,137)	(10,194)	19,405	(77,925)	(14,246)	-	63,679
Claremore	396,419	0.996198%	426,738	1.024861%	0.028663 %	360,498	42,172	(80,283)	322,388	58,937	263,450	-
Clayton	1,320	0.003317%	660	0.001585%	(0.001732)%	(21,785)	(2,548)	4,851	(19,482)	(3,562)	-	15,920
Cleo Springs	1,200	0.003016%	840	0.002017%	(0.000998)%	(12,555)	(1,469)	2,796	(11,228)	(2,053)	-	9,175
Cleveland	32,465	0.081584%	31,708	0.076149%	(0.005434)%	(68,350)	(7,996)	15,221	(61,124)	(11,174)	-	49,949
Clinton	69,535	0.174741%	64,019	0.153748%	(0.020993)%	(264,038)	(30,888)	58,801	(236,125)	(43,167)	-	192,958
Coalgate	42,197	0.106040%	39,914	0.095859%	(0.010181)%	(128,047)	(14,979)	28,516	(114,510)	(20,934)	-	93,576
Colbert	780	0.001960%	720	0.001729%	(0.000231)%	(2,905)	(340)	647	(2,598)	(475)	-	2,123
Colcord	2,880	0.007237%	-	0.000000%	(0.007237)%	(91,027)	(10,649)	20,272	(81,404)	(14,882)	-	66,522
Cole	780	0.001960%	720	0.001729%	(0.000231)%	(2,905)	(340)	647	(2,598)	(475)	-	2,123
Collinsville	125,717	0.315926%	121,631	0.292110%	(0.023816)%	(299,535)	(35,041)	66,706	(267,869)	(48,971)	-	218,898
Collinsville RFPD	18,358	0.046132%	20,151	0.048396%	0.002263 %	28,464	3,330	(6,339)	25,455	4,654	20,801	-
Colony	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Comanche	24,999	0.062823%	25,360	0.060905%	(0.001917)%	(24,117)	(2,821)	5,371	(21,567)	(3,943)	-	17,624
Commerce	120	0.000302%	2,100	0.005043%	0.004742 %	59,639	6,977	(13,282)	53,334	9,750	43,584	-
Copan	780	0.001960%	600	0.001441%	(0.000519)%	(6,530)	(764)	1,454	(5,839)	(1,068)	-	4,772
Cordell	17,625	0.044291%	11,778	0.028287%	(0.016004)%	(201,284)	(23,547)	44,826	(180,005)	(32,908)	-	147,097
Corn	720	0.001809%	960	0.002306%	0.000496 %	6,241	730	(1,390)	5,581	1,020	4,561	-
Country Corner	780	0.001960%	780	0.001873%	(0.000087)%	(1,093)	(128)	243	(977)	(179)	-	799
County Fire Departments	90,600	0.227677%	91,200	0.219027%	(0.008650)%	(108,795)	(12,727)	24,229	(97,294)	(17,787)	-	79,507
Covington	1,740	0.004373%	960	0.002306%	(0.002067)%	(25,998)	(3,041)	5,790	(23,250)	(4,250)	-	18,999
Coweta	150,970	0.379386%	152,822	0.367018%	(0.012367)%	(155,547)	(18,196)	34,640	(139,103)	(25,430)	-	113,673
Coyle	420	0.001055%	420	0.001009%	(0.000047)%	(588)	(69)	131	(526)	(96)	-	430
Crescent	900	0.002262%	1,020	0.002450%	0.000188 %	2,364	277	(526)	2,114	386	1,728	-
Cromwell	660	0.001659%	1,260	0.003026%	0.001367 %	17,199	2,012	(3,830)	15,381	2,812	12,569	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Crowder	1,080	0.002714%	960	0.002306%	(0.000408)%	(5,138)	(601)	1,144	(4,594)	(840)	-	3,755
Cushing	146,671	0.368583%	150,827	0.362229%	(0.006355)%	(79,924)	(9,350)	17,799	(71,475)	(13,067)	-	58,408
Custer City	1,025	0.002576%	780	0.001873%	(0.000703)%	(8,836)	(1,034)	1,968	(7,902)	(1,445)	-	6,458
Cyril	-	0.000000%	1,320	0.003170%	0.003170 %	39,871	4,664	(8,879)	35,656	6,519	29,138	-
Dacoma	1,500	0.003769%	1,260	0.003026%	(0.000743)%	(9,351)	(1,094)	2,082	(8,362)	(1,529)	-	6,833
Davenport	780	0.001960%	780	0.001873%	(0.000087)%	(1,093)	(128)	243	(977)	(179)	-	799
Davidson	600	0.001508%	-	0.000000%	(0.001508)%	(18,964)	(2,218)	4,223	(16,959)	(3,100)	-	13,859
Davis	1,440	0.003619%	1,440	0.003458%	(0.000160)%	(2,017)	(236)	449	(1,804)	(330)	-	1,474
Deer Creek	16,141	0.040562%	16,284	0.039107%	(0.001455)%	(18,299)	(2,141)	4,075	(16,364)	(2,992)	-	13,373
Del City	218,969	0.550267%	203,871	0.489619%	(0.060648)%	(762,786)	(89,234)	169,872	(682,147)	(124,707)	-	557,440
Delaware	60	0.000151%	1,200	0.002882%	0.002731 %	34,350	4,018	(7,650)	30,719	5,616	25,103	-
Delhi	-	0.000000%	3,600	0.008646%	0.008646 %	108,740	12,721	(24,216)	97,245	17,778	79,467	-
Depew	480	0.001206%	-	0.000000%	(0.001206)%	(15,171)	(1,775)	3,379	(13,567)	(2,480)	-	11,087
Dewar	540	0.001357%	600	0.001441%	0.000084 %	1,056	124	(235)	944	173	772	-
Dewey	1,380	0.003468%	1,080	0.002594%	(0.000874)%	(10,995)	(1,286)	2,449	(9,833)	(1,798)	-	8,035
Dibble	-	0.000000%	2,680	0.006436%	0.006436 %	80,951	9,470	(18,028)	72,393	13,235	59,159	-
Dickson	1,260	0.003166%	1,500	0.003602%	0.000436 %	5,484	642	(1,221)	4,904	897	4,008	-
Dill City	660	0.001659%	660	0.001585%	(0.000074)%	(925)	(108)	206	(827)	(151)	-	676
Dover	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-
Drummond	-	0.000000%	2,040	0.004899%	0.004899 %	61,620	7,208	(13,723)	55,105	10,074	45,031	-
Drumright	23,808	0.059830%	27,380	0.065756%	0.005925 %	74,526	8,718	(16,597)	66,647	12,184	54,463	-
Duncan	324,624	0.815779%	322,886	0.775448%	(0.040331)%	(507,252)	(59,340)	112,965	(453,627)	(82,930)	-	370,697
Durant	263,806	0.662943%	268,059	0.643774%	(0.019170)%	(241,100)	(28,205)	53,693	(215,612)	(39,417)	-	176,195
Dustin	1,140	0.002865%	660	0.001585%	(0.001280)%	(16,096)	(1,883)	3,585	(14,394)	(2,631)	-	11,763
Eakly	780	0.001960%	1,020	0.002450%	0.000490 %	6,157	720	(1,371)	5,506	1,007	4,499	-
Earlsboro	1,260	0.003166%	1,440	0.003458%	0.000292 %	3,672	430	(818)	3,284	600	2,683	-
East Duke	840	0.002111%	900	0.002161%	0.000051 %	636	74	(142)	568	104	465	-
Edmond	1,501,841	3.774119%	1,582,945	3.801623%	0.027504 %	345,930	40,468	(77,039)	309,359	56,556	252,804	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
El Reno	252,760	0.635186%	257,142	0.617555%	(0.017631)%	(221,748)	(25,941)	49,383	(198,306)	(36,253)	-	162,052
Eldorado	840	0.002111%	840	0.002017%	(0.000094)%	(1,177)	(138)	262	(1,052)	(192)	-	860
Elgin	7,908	0.019874%	7,942	0.019073%	(0.000801)%	(10,070)	(1,178)	2,243	(9,005)	(1,646)	-	7,359
Elk City	176,952	0.444680%	163,419	0.392468%	(0.052212)%	(656,678)	(76,821)	146,242	(587,256)	(107,359)	-	479,897
Elmore City	-	0.000000%	1,800	0.004323%	0.004323 %	54,370	6,360	(12,108)	48,622	8,889	39,733	-
Empire City	1,260	0.003166%	1,380	0.003314%	0.000148 %	1,860	218	(414)	1,663	304	1,359	-
Enid	725,150	1.822298%	742,774	1.783856%	(0.038443)%	(483,503)	(56,562)	107,676	(432,389)	(79,047)	-	353,342
Erick	1,020	0.002563%	1,140	0.002738%	0.000175 %	2,196	257	(489)	1,964	359	1,605	-
Eufaula	1,560	0.003920%	1,260	0.003026%	(0.000894)%	(11,247)	(1,316)	2,505	(10,058)	(1,839)	-	8,219
Fairfax	1,260	0.003166%	1,500	0.003602%	0.000436 %	5,484	642	(1,221)	4,904	897	4,008	-
Fairland	1,440	0.003619%	1,080	0.002594%	(0.001025)%	(12,891)	(1,508)	2,871	(11,528)	(2,108)	-	9,421
Fairmont	600	0.001508%	660	0.001585%	0.000077 %	972	114	(216)	869	159	710	-
Fairview	6,149	0.015452%	3,691	0.008864%	(0.006588)%	(82,865)	(9,694)	18,454	(74,105)	(13,547)	-	60,557
Fallis	-	0.000000%	180	0.000432%	0.000432 %	5,437	636	(1,211)	4,862	889	3,973	-
Fargo	-	0.000000%	840	0.002017%	0.002017 %	25,373	2,968	(5,651)	22,690	4,148	18,542	-
Fletcher	1,080	0.002714%	-	0.000000%	(0.002714)%	(34,135)	(3,993)	7,602	(30,526)	(5,581)	-	24,946
Forest Park	420	0.001055%	-	0.000000%	(0.001055)%	(13,275)	(1,553)	2,956	(11,871)	(2,170)	-	9,701
Forgan	-	0.000000%	900	0.002161%	0.002161 %	27,185	3,180	(6,054)	24,311	4,444	19,867	-
Fort Cobb	1,012	0.002543%	900	0.002161%	(0.000382)%	(4,801)	(562)	1,069	(4,293)	(785)	-	3,508
Fort Gibson	15,735	0.039541%	16,218	0.038949%	(0.000592)%	(7,443)	(871)	1,658	(6,656)	(1,217)	-	5,439
Fort Supply	900	0.002262%	1,080	0.002594%	0.000332 %	4,176	489	(930)	3,735	683	3,052	-
Foss	1,200	0.003016%	900	0.002161%	(0.000854)%	(10,743)	(1,257)	2,392	(9,607)	(1,756)	-	7,851
Foyil	1,260	0.003166%	900	0.002161%	(0.001005)%	(12,639)	(1,479)	2,815	(11,303)	(2,066)	-	9,237
Francis	660	0.001659%	1,200	0.002882%	0.001223 %	15,386	1,800	(3,427)	13,760	2,516	11,244	-
Frederick	47,674	0.119804%	46,743	0.112259%	(0.007545)%	(94,893)	(11,101)	21,133	(84,861)	(15,514)	-	69,347
Freedom	1,320	0.003317%	1,140	0.002738%	(0.000579)%	(7,286)	(852)	1,623	(6,516)	(1,191)	-	5,325
Gage	1,080	0.002714%	1,320	0.003170%	0.000456 %	5,736	671	(1,278)	5,130	938	4,192	-
Garber	1,080	0.002714%	1,440	0.003458%	0.000744 %	9,361	1,095	(2,085)	8,371	1,530	6,841	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Gate	1,200	0.003016%	1,380	0.003314%	0.000299 %	3,756	439	(836)	3,359	614	2,745	-
Geary	1,260	0.003166%	1,020	0.002450%	(0.000717)%	(9,014)	(1,055)	2,008	(8,061)	(1,474)	-	6,588
Geronimo	780	0.001960%	780	0.001873%	(0.000087)%	(1,093)	(128)	243	(977)	(179)	-	799
Glencoe	1,440	0.003619%	1,440	0.003458%	(0.000160)%	(2,017)	(236)	449	(1,804)	(330)	-	1,474
Glenpool	168,997	0.424688%	195,979	0.470667%	0.045979 %	578,287	67,650	(128,785)	517,153	94,543	422,609	-
Goldsby	1,080	0.002714%	840	0.002017%	(0.000697)%	(8,762)	(1,025)	1,951	(7,836)	(1,433)	-	6,403
Goltry	900	0.002262%	1,020	0.002450%	0.000188 %	2,364	277	(526)	2,114	386	1,728	-
Goodwell	-	0.000000%	1,800	0.004323%	0.004323 %	54,370	6,360	(12,108)	48,622	8,889	39,733	-
Gooseneck Bend	-	0.000000%	1,440	0.003458%	0.003458 %	43,496	5,088	(9,687)	38,898	7,111	31,787	-
Gore	1,320	0.003317%	180	0.000432%	(0.002885)%	(36,284)	(4,245)	8,080	(32,448)	(5,932)	-	26,516
Gotebo	660	0.001659%	660	0.001585%	(0.000074)%	(925)	(108)	206	(827)	(151)	-	676
Gracemont	600	0.001508%	720	0.001729%	0.000221 %	2,784	326	(620)	2,490	455	2,035	-
Grady Co.	1,200	0.003016%	-	0.000000%	(0.003016)%	(37,928)	(4,437)	8,447	(33,918)	(6,201)	-	27,717
Grandfield	1,140	0.002865%	1,140	0.002738%	(0.000127)%	(1,597)	(187)	356	(1,428)	(261)	-	1,167
Granite	1,080	0.002714%	900	0.002161%	(0.000553)%	(6,950)	(813)	1,548	(6,215)	(1,136)	-	5,079
Greenfield	-	0.000000%	840	0.002017%	0.002017 %	25,373	2,968	(5,651)	22,690	4,148	18,542	-
Grove	34,344	0.086307%	37,330	0.089653%	0.003346 %	42,079	4,923	(9,371)	37,631	6,879	30,751	-
Guthrie	214,342	0.538642%	194,294	0.466619%	(0.072023)%	(905,847)	(105,969)	201,732	(810,085)	(148,096)	-	661,989
Guymon	160,134	0.402415%	154,737	0.371617%	(0.030798)%	(387,353)	(45,314)	86,263	(346,403)	(63,328)	-	283,075
Haileyville	720	0.001809%	180	0.000432%	(0.001377)%	(17,320)	(2,026)	3,857	(15,489)	(2,832)	-	12,657
Hammon	1,020	0.002563%	-	0.000000%	(0.002563)%	(32,239)	(3,771)	7,180	(28,831)	(5,271)	-	23,560
Hardesty	240	0.000603%	240	0.000576%	(0.000027)%	(336)	(39)	75	(301)	(55)	-	246
Harrah	33,235	0.083521%	32,299	0.077569%	(0.005952)%	(74,855)	(8,757)	16,670	(66,941)	(12,238)	-	54,703
Hartshorne	1,020	0.002563%	960	0.002306%	(0.000258)%	(3,241)	(379)	722	(2,899)	(530)	-	2,369
Haskell	960	0.002412%	780	0.001873%	(0.000539)%	(6,782)	(793)	1,510	(6,065)	(1,109)	-	4,956
Haworth	1,500	0.003769%	1,500	0.003602%	(0.000167)%	(2,101)	(246)	468	(1,879)	(344)	-	1,536
Haywood/Appelar	360	0.000905%	-	0.000000%	(0.000905)%	(11,378)	(1,331)	2,534	(10,175)	(1,860)	-	8,315
Healdton	1,320	0.003317%	1,920	0.004611%	0.001294 %	16,274	1,904	(3,624)	14,554	2,661	11,893	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Heavener	1,211	0.003043%	1,260	0.003026%	(0.000017)%	(216)	(25)	48	(193)	(35)	-	158
Helena	1,200	0.003016%	1,200	0.002882%	(0.000134)%	(1,681)	(197)	374	(1,503)	(275)	-	1,228
Hennessey	900	0.002262%	1,020	0.002450%	0.000188 %	2,364	277	(526)	2,114	386	1,728	-
Henryetta	75,154	0.188861%	74,598	0.179155%	(0.009706)%	(122,078)	(14,281)	27,187	(109,172)	(19,958)	-	89,214
Hickory	720	0.001809%	720	0.001729%	(0.000080)%	(1,009)	(118)	225	(902)	(165)	-	737
Hickory Hills	600	0.001508%	420	0.001009%	(0.000499)%	(6,278)	(734)	1,398	(5,614)	(1,026)	-	4,588
Hinton	1,200	0.003016%	1,500	0.003602%	0.000587 %	7,381	863	(1,644)	6,600	1,207	5,394	-
Hitchcock	120	0.000302%	660	0.001585%	0.001284 %	16,143	1,888	(3,595)	14,436	2,639	11,797	-
Hobart	24,133	0.060645%	24,030	0.057711%	(0.002934)%	(36,902)	(4,317)	8,218	(33,001)	(6,033)	-	26,968
Holdenville	33,054	0.083064%	33,134	0.079576%	(0.003488)%	(43,866)	(5,132)	9,769	(39,228)	(7,172)	-	32,057
Hollis	1,020	0.002563%	1,020	0.002450%	(0.000114)%	(1,429)	(167)	318	(1,278)	(234)	-	1,044
Hominy	15,832	0.039785%	15,916	0.038225%	(0.001560)%	(19,626)	(2,296)	4,371	(17,552)	(3,209)	-	14,343
Hooker	2,220	0.005579%	1,080	0.002594%	(0.002985)%	(37,544)	(4,392)	8,361	(33,575)	(6,138)	-	27,437
Howe	2,160	0.005428%	780	0.001873%	(0.003555)%	(44,710)	(5,230)	9,957	(39,983)	(7,310)	-	32,674
Hugo	75,065	0.188637%	73,625	0.176818%	(0.011820)%	(148,661)	(17,391)	33,107	(132,945)	(24,304)	-	108,640
Hulbert	1,200	0.003016%	1,500	0.003602%	0.000587 %	7,381	863	(1,644)	6,600	1,207	5,394	-
Hunter	-	0.000000%	720	0.001729%	0.001729 %	21,748	2,544	(4,843)	19,449	3,556	15,893	-
Hydro	840	0.002111%	960	0.002306%	0.000195 %	2,448	286	(545)	2,189	400	1,789	-
Idabel	59,865	0.150440%	58,349	0.140131%	(0.010309)%	(129,657)	(15,168)	28,875	(115,950)	(21,197)	-	94,753
Indianoma	900	0.002262%	960	0.002306%	0.000044 %	552	65	(123)	493	90	403	-
Inola	1,320	0.003317%	1,200	0.002882%	(0.000435)%	(5,474)	(640)	1,219	(4,895)	(895)	-	4,000
Jacktown	720	0.001809%	720	0.001729%	(0.000080)%	(1,009)	(118)	225	(902)	(165)	-	737
Jay	1,740	0.004373%	960	0.002306%	(0.002067)%	(25,998)	(3,041)	5,790	(23,250)	(4,250)	-	18,999
Jenks	137,974	0.346727%	150,521	0.361494%	0.014767 %	185,729	21,727	(41,362)	166,094	30,365	135,730	-
Jennings	1,200	0.003016%	1,440	0.003458%	0.000443 %	5,568	651	(1,240)	4,980	910	4,069	-
Jet	660	0.001659%	660	0.001585%	(0.000074)%	(925)	(108)	206	(827)	(151)	-	676
Jones	-	0.000000%	6,030	0.014482%	0.014482 %	182,140	21,307	(40,563)	162,885	29,778	133,107	-
Joy	120	0.000302%	-	0.000000%	(0.000302)%	(3,793)	(444)	845	(3,392)	(620)	-	2,772

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Kansas	840	0.002111%	960	0.002306%	0.000195 %	2,448	286	(545)	2,189	400	1,789	-
Kaw City	660	0.001659%	780	0.001873%	0.000215 %	2,700	316	(601)	2,415	441	1,973	-
Keefeton	1,740	0.004373%	-	0.000000%	(0.004373)%	(54,995)	(6,434)	12,247	(49,181)	(8,991)	-	40,190
Kellyville	840	0.002111%	2,160	0.005187%	0.003077 %	38,695	4,527	(8,617)	34,604	6,326	28,278	-
Kendrick	-	0.000000%	60	0.000144%	0.000144 %	1,812	212	(404)	1,621	296	1,324	-
Keota	1,080	0.002714%	1,200	0.002882%	0.000168 %	2,112	247	(470)	1,888	345	1,543	-
Keyes	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Kiefer	1,886	0.004741%	1,819	0.004369%	(0.000372)%	(4,675)	(547)	1,041	(4,180)	(764)	-	3,416
Kingfisher	104,256	0.261995%	113,186	0.271830%	0.009835 %	123,703	14,471	(27,549)	110,626	20,224	90,402	-
Kingston	960	0.002412%	900	0.002161%	(0.000251)%	(3,157)	(369)	703	(2,823)	(516)	-	2,307
Kinta	-	0.000000%	960	0.002306%	0.002306 %	28,997	3,392	(6,458)	25,932	4,741	21,191	-
Kiowa	660	0.001659%	480	0.001153%	(0.000506)%	(6,362)	(744)	1,417	(5,689)	(1,040)	-	4,649
Konawa	-	0.000000%	1,740	0.004179%	0.004179 %	52,558	6,148	(11,705)	47,002	8,593	38,409	-
Krebs	-	0.000000%	1,980	0.004755%	0.004755 %	59,807	6,996	(13,319)	53,485	9,778	43,707	-
Lahoma	1,980	0.004976%	1,020	0.002450%	(0.002526)%	(31,771)	(3,717)	7,075	(28,412)	(5,194)	-	23,218
Lamar	660	0.001659%	540	0.001297%	(0.000362)%	(4,549)	(532)	1,013	(4,068)	(744)	-	3,325
Lamont	180	0.000452%	1,860	0.004467%	0.004015 %	50,493	5,907	(11,245)	45,155	8,255	36,900	-
Langley	1,440	0.003619%	1,320	0.003170%	(0.000449)%	(5,642)	(660)	1,256	(5,045)	(922)	-	4,123
Laverne	1,260	0.003166%	1,200	0.002882%	(0.000284)%	(3,577)	(419)	797	(3,199)	(585)	-	2,614
Lawton	1,237,014	3.108609%	1,183,595	2.842538%	(0.266071)%	(3,346,443)	(391,480)	745,253	(2,992,670)	(547,106)	-	2,445,564
Leedey	1,020	0.002563%	1,020	0.002450%	(0.000114)%	(1,429)	(167)	318	(1,278)	(234)	-	1,044
Lenapah	960	0.002412%	780	0.001873%	(0.000539)%	(6,782)	(793)	1,510	(6,065)	(1,109)	-	4,956
Lexington	1,260	0.003166%	1,080	0.002594%	(0.000573)%	(7,202)	(843)	1,604	(6,441)	(1,177)	-	5,263
Lindsay	53,457	0.134336%	63,914	0.153497%	0.019160 %	240,984	28,191	(53,667)	215,508	39,398	176,110	-
Little Axe	2,520	0.006333%	120	0.000288%	(0.006045)%	(76,024)	(8,894)	16,930	(67,987)	(12,429)	-	55,558
Loco	-	0.000000%	2,100	0.005043%	0.005043 %	63,432	7,421	(14,126)	56,726	10,370	46,356	-
Locust Grove	-	0.000000%	1,740	0.004179%	0.004179 %	52,558	6,148	(11,705)	47,002	8,593	38,409	-
Lone Grove	21,582	0.054235%	23,025	0.055297%	0.001062 %	13,351	1,562	(2,973)	11,940	2,183	9,757	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Lone Wolf	-	0.000000%	1,560	0.003747%	0.003747 %	47,121	5,512	(10,494)	42,139	7,704	34,436	-
Longdale	840	0.002111%	1,020	0.002450%	0.000339 %	4,260	498	(949)	3,810	697	3,113	-
Loyal	-	0.000000%	1,200	0.002882%	0.002882 %	36,247	4,240	(8,072)	32,415	5,926	26,489	-
Luther	7,096	0.017833%	1,265	0.003037%	(0.014797)%	(186,099)	(21,771)	41,444	(166,425)	(30,425)	-	136,000
Macomb	1,020	0.002563%	1,140	0.002738%	0.000175 %	2,196	257	(489)	1,964	359	1,605	-
Madill	26,619	0.066895%	30,478	0.073197%	0.006303 %	79,272	9,273	(17,654)	70,891	12,960	57,931	-
Mangum	24,837	0.062416%	25,152	0.060404%	(0.002012)%	(25,307)	(2,960)	5,636	(22,631)	(4,137)	-	18,494
Manitou	480	0.001206%	600	0.001441%	0.000235 %	2,952	345	(657)	2,640	483	2,158	-
Mannford	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-
Mannsville	1,140	0.002865%	540	0.001297%	(0.001568)%	(19,720)	(2,307)	4,392	(17,636)	(3,224)	-	14,412
Maple	180	0.000452%	-	0.000000%	(0.000452)%	(5,689)	(666)	1,267	(5,088)	(930)	-	4,158
Maramec	540	0.001357%	480	0.001153%	(0.000204)%	(2,569)	(301)	572	(2,297)	(420)	-	1,877
Marietta	2,040	0.005127%	1,200	0.002882%	(0.002245)%	(28,231)	(3,303)	6,287	(25,246)	(4,615)	-	20,631
Marland	480	0.001206%	720	0.001729%	0.000523 %	6,577	769	(1,465)	5,882	1,075	4,806	-
Marlow	23,389	0.058776%	25,748	0.061836%	0.003060 %	38,488	4,502	(8,571)	34,419	6,292	28,127	-
Marshall	780	0.001960%	1,020	0.002450%	0.000490 %	6,157	720	(1,371)	5,506	1,007	4,499	-
Maud	1,320	0.003317%	1,260	0.003026%	(0.000291)%	(3,661)	(428)	815	(3,274)	(599)	-	2,676
Maysville	840	0.002111%	960	0.002306%	0.000195 %	2,448	286	(545)	2,189	400	1,789	-
McAlester	298,477	0.750071%	301,802	0.724811%	(0.025260)%	(317,707)	(37,167)	70,753	(284,120)	(51,942)	-	232,179
McCurtain	1,500	0.003769%	720	0.001729%	(0.002040)%	(25,662)	(3,002)	5,715	(22,949)	(4,195)	-	18,753
McLoud	14,408	0.036208%	15,395	0.036972%	0.000764 %	9,607	1,124	(2,139)	8,591	1,571	7,021	-
Medford	1,200	0.003016%	1,080	0.002594%	(0.000422)%	(5,306)	(621)	1,182	(4,745)	(867)	-	3,877
Meeker	840	0.002111%	840	0.002017%	(0.000094)%	(1,177)	(138)	262	(1,052)	(192)	-	860
Meno	1,020	0.002563%	1,140	0.002738%	0.000175 %	2,196	257	(489)	1,964	359	1,605	-
Meridian	-	0.000000%	540	0.001297%	0.001297 %	16,311	1,908	(3,632)	14,587	2,667	11,920	-
Miami	165,905	0.416917%	175,403	0.421251%	0.004333 %	54,503	6,376	(12,138)	48,741	8,911	39,830	-
Midwest City	1,016,378	2.554152%	1,043,466	2.506002%	(0.048151)%	(605,603)	(70,846)	134,868	(541,581)	(99,009)	-	442,572
Milburn	-	0.000000%	1,560	0.003747%	0.003747 %	47,121	5,512	(10,494)	42,139	7,704	34,436	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred <u>Outflows</u> Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred <u>Inflows</u> Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Mill Creek	1,260	0.003166%	1,140	0.002738%	(0.000429)%	(5,390)	(631)	1,200	(4,820)	(881)	-	3,939
Millerton	-	0.000000%	420	0.001009%	0.001009 %	12,686	1,484	(2,825)	11,345	2,074	9,271	-
Minco	1,020	0.002563%	1,140	0.002738%	0.000175 %	2,196	257	(489)	1,964	359	1,605	-
Monkey Island	21,841	0.054888%	27,877	0.066950%	0.012062 %	151,707	17,747	(33,785)	135,669	24,802	110,867	-
Moore	988,138	2.483186%	1,019,782	2.449124%	(0.034063)%	(428,416)	(50,118)	95,408	(383,125)	(70,041)	-	313,084
Mooreland	1,200	0.003016%	1,140	0.002738%	(0.000278)%	(3,493)	(409)	778	(3,124)	(571)	-	2,553
Morris	960	0.002412%	960	0.002306%	(0.000107)%	(1,345)	(157)	299	(1,203)	(220)	-	983
Morrison	1,260	0.003166%	1,260	0.003026%	(0.000140)%	(1,765)	(206)	393	(1,578)	(289)	-	1,290
Mounds	660	0.001659%	720	0.001729%	0.000071 %	888	104	(198)	794	145	649	-
Mountain Park	240	0.000603%	180	0.000432%	(0.000171)%	(2,149)	(251)	478	(1,921)	(351)	-	1,570
Mt. View	840	0.002111%	-	0.000000%	(0.002111)%	(26,549)	(3,106)	5,913	(23,743)	(4,341)	-	19,402
Muldrow	1,320	0.003317%	1,800	0.004323%	0.001006 %	12,650	1,480	(2,817)	11,312	2,068	9,244	-
Mulhall	1,080	0.002714%	1,020	0.002450%	(0.000264)%	(3,325)	(389)	741	(2,974)	(544)	-	2,430
Muskogee	697,340	1.752413%	753,168	1.808819%	0.056407 %	709,439	82,993	(157,992)	634,440	115,985	518,454	-
Mustang	188,961	0.474858%	187,146	0.449451%	(0.025406)%	(319,539)	(37,381)	71,161	(285,758)	(52,241)	-	233,517
Nash	1,140	0.002865%	-	0.000000%	(0.002865)%	(36,031)	(4,215)	8,024	(32,222)	(5,891)	-	26,332
Newcastle	132,216	0.332257%	135,184	0.324660%	(0.007597)%	(95,549)	(11,178)	21,279	(85,448)	(15,621)	-	69,826
Newkirk	36,225	0.091032%	34,089	0.081870%	(0.009162)%	(115,237)	(13,481)	25,663	(103,055)	(18,840)	-	84,215
Nichols Hills	124,661	0.313273%	139,448	0.334899%	0.021626 %	271,990	31,818	(60,572)	243,237	44,467	198,769	-
Nicoma Park	15,317	0.038491%	13,640	0.032758%	(0.005733)%	(72,109)	(8,436)	16,059	(64,486)	(11,789)	-	52,697
Noble	83,280	0.209282%	88,425	0.212362%	0.003080 %	38,737	4,532	(8,627)	34,642	6,333	28,309	-
Norman	1,646,976	4.138843%	1,711,619	4.110648%	(0.028195)%	(354,613)	(41,484)	78,972	(317,125)	(57,975)	-	259,150
Nowata	22,386	0.056256%	2,836	0.006810%	(0.049446)%	(621,891)	(72,751)	138,495	(556,147)	(101,672)	-	454,475
NW Rogers	125,575	0.315569%	132,995	0.319402%	0.003833 %	48,211	5,640	(10,737)	43,114	7,882	35,232	-
Oak Cliff	29,530	0.074209%	35,141	0.084395%	0.010186 %	128,112	14,987	(28,531)	114,569	20,945	93,624	-
Oak Grove	-	0.000000%	1,860	0.004467%	0.004467 %	56,183	6,572	(12,512)	50,243	9,185	41,058	-
Oak Grove FPD	240	0.000603%	-	0.000000%	(0.000603)%	(7,586)	(887)	1,689	(6,784)	(1,240)	-	5,543
Oak Grove Rural	-	0.000000%	1,800	0.004323%	0.004323 %	54,370	6,360	(12,108)	48,622	8,889	39,733	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and</u> <u>Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Oakwood	60	0.000151%	-	0.000000%	(0.000151)%	(1,896)	(222)	422	(1,696)	(310)	-	1,386
Oilton	960	0.002412%	900	0.002161%	(0.000251)%	(3,157)	(369)	703	(2,823)	(516)	-	2,307
Okarche	780	0.001960%	840	0.002017%	0.000057 %	720	84	(160)	644	118	526	-
Okay	1,385	0.003480%	960	0.002306%	(0.001175)%	(14,778)	(1,729)	3,291	(13,215)	(2,416)	-	10,799
Okeene	1,260	0.003166%	5,098	0.012243%	0.009076 %	114,154	13,354	(25,422)	102,086	18,663	83,423	-
Okemah	840	0.002111%	960	0.002306%	0.000195 %	2,448	286	(545)	2,189	400	1,789	-
Oklahoma City	10,638,744	26.735109%	11,237,542	26.988236%	0.253127 %	3,183,640	372,434	(708,996)	2,847,078	520,489	2,326,588	-
Okmulgee	143,787	0.361336%	155,096	0.372482%	0.011146 %	140,186	16,399	(31,219)	125,366	22,919	102,447	-
Oktaha	1,200	0.003016%	1,020	0.002450%	(0.000566)%	(7,118)	(833)	1,585	(6,366)	(1,164)	-	5,202
Olustee	1,500	0.003769%	840	0.002017%	(0.001752)%	(22,037)	(2,578)	4,908	(19,707)	(3,603)	-	16,105
Optima	60	0.000151%	60	0.000144%	(0.000007)%	(84)	(10)	19	(75)	(14)	-	61
Orlando	900	0.002262%	1,080	0.002594%	0.000332 %	4,176	489	(930)	3,735	683	3,052	-
Owasso	540,373	1.357954%	539,357	1.295327%	(0.062628)%	(787,685)	(92,146)	175,417	(704,414)	(128,778)	-	575,636
Paden	-	0.000000%	1,500	0.003602%	0.003602 %	45,308	5,300	(10,090)	40,519	7,407	33,111	-
Panama	1,020	0.002563%	960	0.002306%	(0.000258)%	(3,241)	(379)	722	(2,899)	(530)	-	2,369
Paoli	1,380	0.003468%	1,620	0.003891%	0.000423 %	5,316	622	(1,184)	4,754	869	3,885	-
Pauls Valley	64,754	0.162727%	69,768	0.167556%	0.004829 %	60,732	7,105	(13,525)	54,312	9,929	44,383	-
Pawhuska	34,242	0.086051%	31,855	0.076503%	(0.009548)%	(120,092)	(14,049)	26,744	(107,396)	(19,634)	-	87,763
Pawnee	3,602	0.009051%	5,664	0.013604%	0.004553 %	57,264	6,699	(12,753)	51,210	9,362	41,848	-
Perkins	10,946	0.027506%	10,842	0.026038%	(0.001469)%	(18,470)	(2,161)	4,113	(16,517)	(3,020)	-	13,498
Perry	70,400	0.176915%	68,932	0.165548%	(0.011367)%	(142,965)	(16,725)	31,838	(127,851)	(23,373)	-	104,478
Piedmont	49,020	0.123186%	36,117	0.086739%	(0.036446)%	(458,396)	(53,625)	102,085	(409,936)	(74,943)	-	334,993
Pink	780	0.001960%	1,260	0.003026%	0.001066 %	13,406	1,568	(2,986)	11,989	2,192	9,797	-
Pioneer Skelton	-	0.000000%	360	0.000865%	0.000865 %	10,874	1,272	(2,422)	9,724	1,778	7,947	-
Pocola	1,320	0.003317%	-	0.000000%	(0.003317)%	(41,721)	(4,881)	9,291	(37,310)	(6,821)	-	30,489
Ponca City	493,997	1.241412%	511,308	1.227964%	(0.013448)%	(169,138)	(19,786)	37,667	(151,257)	(27,652)	-	123,605
Pond Creek	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Porter	780	0.001960%	960	0.002306%	0.000345 %	4,344	508	(967)	3,885	710	3,175	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and</u> <u>Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes</u> <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Porum	1,140	0.002865%	1,260	0.003026%	0.000161 %	2,028	237	(452)	1,813	332	1,482	-
Poteau	28,456	0.071511%	26,089	0.062656%	(0.008855)%	(111,370)	(13,028)	24,802	(99,596)	(18,208)	-	81,388
Prague	1,560	0.003920%	1,320	0.003170%	(0.000750)%	(9,435)	(1,104)	2,101	(8,437)	(1,542)	-	6,895
Prue	240	0.000603%	660	0.001585%	0.000982 %	12,350	1,445	(2,750)	11,045	2,019	9,025	-
Pryor	78,381	0.196970%	76,776	0.184386%	(0.012585)%	(158,279)	(18,516)	35,249	(141,547)	(25,877)	-	115,670
Purcell	71,398	0.179423%	84,343	0.202558%	0.023135 %	290,972	34,039	(64,799)	260,212	47,571	212,641	-
Quapaw	1,320	0.003317%	1,200	0.002882%	(0.000435)%	(5,474)	(640)	1,219	(4,895)	(895)	-	4,000
Quinton	1,020	0.002563%	960	0.002306%	(0.000258)%	(3,241)	(379)	722	(2,899)	(530)	-	2,369
Ralston	600	0.001508%	-	0.000000%	(0.001508)%	(18,964)	(2,218)	4,223	(16,959)	(3,100)	-	13,859
Ratliff City	1,260	0.003166%	1,260	0.003026%	(0.000140)%	(1,765)	(206)	393	(1,578)	(289)	-	1,290
Rattan	660	0.001659%	660	0.001585%	(0.000074)%	(925)	(108)	206	(827)	(151)	-	676
Ravia	600	0.001508%	840	0.002017%	0.000510 %	6,409	750	(1,427)	5,731	1,048	4,684	-
Red Oak	-	0.000000%	1,980	0.004755%	0.004755 %	59,807	6,996	(13,319)	53,485	9,778	43,707	-
Redrock	-	0.000000%	480	0.001153%	0.001153 %	14,499	1,696	(3,229)	12,966	2,370	10,596	-
Reydon	1,080	0.002714%	1,440	0.003458%	0.000744 %	9,361	1,095	(2,085)	8,371	1,530	6,841	-
RFPD 1 Sequoyah	-	0.000000%	1,020	0.002450%	0.002450 %	30,810	3,604	(6,861)	27,553	5,037	22,516	-
Richland	-	0.000000%	660	0.001585%	0.001585 %	19,936	2,332	(4,440)	17,828	3,259	14,569	-
Ringling	1,500	0.003769%	1,200	0.002882%	(0.000888)%	(11,163)	(1,306)	2,486	(9,983)	(1,825)	-	8,158
Ringwood	1,140	0.002865%	1,200	0.002882%	0.000017 %	215	25	(48)	193	35	157	-
Ripley	960	0.002412%	660	0.001585%	(0.000827)%	(10,407)	(1,217)	2,318	(9,306)	(1,701)	-	7,605
Rocky	-	0.000000%	1,320	0.003170%	0.003170 %	39,871	4,664	(8,879)	35,656	6,519	29,138	-
Roff	900	0.002262%	960	0.002306%	0.000044 %	552	65	(123)	493	90	403	-
Roland	840	0.002111%	1,020	0.002450%	0.000339 %	4,260	498	(949)	3,810	697	3,113	-
Rolling Hills	1,380	0.003468%	-	0.000000%	(0.003468)%	(43,617)	(5,102)	9,714	(39,006)	(7,131)	-	31,875
Roosevelt	660	0.001659%	780	0.001873%	0.000215 %	2,700	316	(601)	2,415	441	1,973	-
Rush Springs	1,320	0.003317%	1,440	0.003458%	0.000141 %	1,776	208	(395)	1,588	290	1,298	-
Ryan	-	0.000000%	1,920	0.004611%	0.004611 %	57,995	6,784	(12,915)	51,864	9,482	42,382	-
Salina	-	0.000000%	2,160	0.005187%	0.005187 %	65,244	7,633	(14,530)	58,347	10,667	47,680	-

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and</u> <u>Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes</u> <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Sallisaw	34,876	0.087642%	33,201	0.079737%	(0.007905)%	(99,426)	(11,631)	22,142	(88,915)	(16,255)	-	72,660
Sand Springs	283,510	0.712458%	277,956	0.667542%	(0.044916)%	(564,914)	(66,086)	125,806	(505,194)	(92,357)	-	412,837
Sapulpa	391,754	0.984476%	399,488	0.959416%	(0.025059)%	(315,179)	(36,871)	70,190	(281,859)	(51,528)	-	230,331
Savanna	60	0.000151%	900	0.002161%	0.002011 %	25,289	2,958	(5,632)	22,615	4,134	18,481	-
Sayre	1,260	0.003166%	1,200	0.002882%	(0.000284)%	(3,577)	(419)	797	(3,199)	(585)	-	2,614
Seiling	1,200	0.003016%	1,440	0.003458%	0.000443 %	5,568	651	(1,240)	4,980	910	4,069	-
Seminole	119,164	0.299459%	115,025	0.276247%	(0.023212)%	(291,941)	(34,152)	65,015	(261,078)	(47,729)	-	213,349
Sentinel	1,020	0.002563%	1,020	0.002450%	(0.000114)%	(1,429)	(167)	318	(1,278)	(234)	-	1,044
Sequoyah County	1,260	0.003166%	-	0.000000%	(0.003166)%	(39,824)	(4,659)	8,869	(35,614)	(6,511)	-	29,103
Shady Point	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Shattuck	1,560	0.003920%	1,320	0.003170%	(0.000750)%	(9,435)	(1,104)	2,101	(8,437)	(1,542)	-	6,895
Shawnee	489,383	1.229818%	508,994	1.222408%	(0.007410)%	(93,196)	(10,902)	20,755	(83,344)	(15,237)	-	68,107
Shidler	780	0.001960%	720	0.001729%	(0.000231)%	(2,905)	(340)	647	(2,598)	(475)	-	2,123
Skiatook	125,232	0.314708%	133,206	0.319910%	0.005202 %	65,427	7,654	(14,571)	58,510	10,697	47,814	-
Slaughterville	1,140	0.002865%	1,080	0.002594%	(0.000271)%	(3,409)	(399)	759	(3,049)	(557)	-	2,492
Snyder	1,200	0.003016%	960	0.002306%	(0.000710)%	(8,930)	(1,045)	1,989	(7,986)	(1,460)	-	6,526
Soper	120	0.000302%	180	0.000432%	0.000131 %	1,644	192	(366)	1,470	269	1,202	-
South Coffeyville	1,440	0.003619%	1,320	0.003170%	(0.000449)%	(5,642)	(660)	1,256	(5,045)	(922)	-	4,123
Spavinaw	780	0.001960%	-	0.000000%	(0.001960)%	(24,653)	(2,884)	5,490	(22,047)	(4,031)	-	18,016
Speer	840	0.002111%	-	0.000000%	(0.002111)%	(26,549)	(3,106)	5,913	(23,743)	(4,341)	-	19,402
Spencer	23,600	0.059307%	30,686	0.073696%	0.014388 %	180,965	21,170	(40,301)	161,834	29,586	132,249	-
Sperry	60	0.000151%	2,100	0.005043%	0.004893 %	61,536	7,199	(13,704)	55,030	10,060	44,970	-
Spiro	1,080	0.002714%	1,200	0.002882%	0.000168 %	2,112	247	(470)	1,888	345	1,543	-
Springer	1,080	0.002714%	960	0.002306%	(0.000408)%	(5,138)	(601)	1,144	(4,594)	(840)	-	3,755
Sterling	900	0.002262%	780	0.001873%	(0.000388)%	(4,885)	(572)	1,088	(4,369)	(799)	-	3,570
Stigler	1,260	0.003166%	1,320	0.003170%	0.000004 %	47	6	(11)	42	8	35	-
Stillwater	717,209	1.802343%	702,608	1.687393%	(0.114949)%	(1,445,747)	(169,129)	321,968	(1,292,908)	(236,363)	-	1,056,545
Stilwell	5,418	0.013615%	1,200	0.002882%	(0.010733)%	(134,995)	(15,792)	30,063	(120,724)	(22,070)	-	98,654

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and</u> <u>Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) <u>Due to Changes</u> <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>	<u>Employer</u> <u>Contributions</u>	<u>Employer</u> <u>Allocation</u> <u>Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Stonebluff	480	0.001206%	540	0.001297%	0.000091 %	1,140	133	(254)	1,019	186	833	-
Stonewall	720	0.001809%	780	0.001873%	0.000064 %	804	94	(179)	719	131	587	-
Stratford	1,320	0.003317%	1,380	0.003314%	(0.000003)%	(37)	(4)	8	(33)	(6)	-	27
Stringtown	840	0.002111%	900	0.002161%	0.000051 %	636	74	(142)	568	104	465	-
Strother	-	0.000000%	180	0.000432%	0.000432 %	5,437	636	(1,211)	4,862	889	3,973	-
Stroud	1,140	0.002865%	1,380	0.003314%	0.000449 %	5,652	661	(1,259)	5,055	924	4,131	-
Stuart	720	0.001809%	1,020	0.002450%	0.000640 %	8,053	942	(1,793)	7,202	1,317	5,885	-
Sulphur	55,010	0.138241%	64,662	0.155293%	0.017052 %	214,465	25,089	(47,761)	191,792	35,063	156,730	-
Summit	120	0.000302%	120	0.000288%	(0.000013)%	(168)	(20)	37	(150)	(27)	-	123
SW Lincoln	11,436	0.028738%	5,981	0.014363%	(0.014375)%	(180,797)	(21,150)	40,263	(161,683)	(29,558)	-	132,125
Sweetwater	780	0.001960%	840	0.002017%	0.000057 %	720	84	(160)	644	118	526	-
Taft	720	0.001809%	1,020	0.002450%	0.000640 %	8,053	942	(1,793)	7,202	1,317	5,885	-
Tahlequah	103,693	0.260579%	111,300	0.267300%	0.006721 %	84,533	9,889	(18,825)	75,596	13,820	61,776	-
Talihina	780	0.001960%	780	0.001873%	(0.000087)%	(1,093)	(128)	243	(977)	(179)	-	799
Taloga	1,140	0.002865%	1,080	0.002594%	(0.000271)%	(3,409)	(399)	759	(3,049)	(557)	-	2,492
Tecumseh	23,373	0.058737%	24,689	0.059294%	0.000556 %	6,999	819	(1,559)	6,259	1,144	5,115	-
Temple	1,140	0.002865%	1,020	0.002450%	(0.000415)%	(5,222)	(611)	1,163	(4,670)	(854)	-	3,816
Terral	1,020	0.002563%	1,020	0.002450%	(0.000114)%	(1,429)	(167)	318	(1,278)	(234)	-	1,044
Texhoma	-	0.000000%	1,320	0.003170%	0.003170 %	39,871	4,664	(8,879)	35,656	6,519	29,138	-
Texola	60	0.000151%	480	0.001153%	0.001002 %	12,602	1,474	(2,807)	11,270	2,060	9,210	-
The Village	181,490	0.456085%	192,010	0.461134%	0.005050 %	63,510	7,430	(14,144)	56,796	10,383	46,413	-
Thomas	900	0.002262%	1,380	0.003314%	0.001053 %	13,238	1,549	(2,948)	11,838	2,164	9,674	-
Tiger MT	-	0.000000%	1,200	0.002882%	0.002882 %	36,247	4,240	(8,072)	32,415	5,926	26,489	-
Tipton	120	0.000302%	1,740	0.004179%	0.003877 %	48,765	5,705	(10,860)	43,610	7,973	35,637	-
Tishomingo	13,861	0.034834%	13,872	0.033315%	(0.001519)%	(19,102)	(2,235)	4,254	(17,082)	(3,123)	-	13,959
Tonkawa	41,957	0.105439%	42,988	0.103241%	(0.002198)%	(27,639)	(3,233)	6,155	(24,718)	(4,519)	-	20,199
Tryon	540	0.001357%	-	0.000000%	(0.001357)%	(17,068)	(1,997)	3,801	(15,263)	(2,790)	-	12,473
Tulsa	6,515,174	16.372600%	7,062,217	16.960718%	0.588118 %	7,396,908	865,318	(1,647,291)	6,614,934	1,209,312	5,405,623	-

See Independent Auditors' Report.
See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Tushka	-	0.000000%	1,860	0.004467%	0.004467 %	56,183	6,572	(12,512)	50,243	9,185	41,058	-
Tuttle	78,308	0.196787%	69,069	0.165877%	(0.030911)%	(388,769)	(45,480)	86,579	(347,670)	(63,559)	-	284,110
Tyrone	600	0.001508%	-	0.000000%	(0.001508)%	(18,964)	(2,218)	4,223	(16,959)	(3,100)	-	13,859
Union City	1,200	0.003016%	1,080	0.002594%	(0.000422)%	(5,306)	(621)	1,182	(4,745)	(867)	-	3,877
Valliant	1,140	0.002865%	1,380	0.003314%	0.000449 %	5,652	661	(1,259)	5,055	924	4,131	-
Velma	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-
Verden	960	0.002412%	960	0.002306%	(0.000107)%	(1,345)	(157)	299	(1,203)	(220)	-	983
Vian	-	0.000000%	1,800	0.004323%	0.004323 %	54,370	6,360	(12,108)	48,622	8,889	39,733	-
Vici	1,080	0.002714%	1,200	0.002882%	0.000168 %	2,112	247	(470)	1,888	345	1,543	-
Vinita	62,928	0.158137%	64,611	0.155170%	(0.002967)%	(37,322)	(4,366)	8,312	(33,376)	(6,102)	-	27,274
Wagoner	41,765	0.104955%	44,064	0.105825%	0.000870 %	10,938	1,280	(2,436)	9,782	1,788	7,993	-
Wakita	900	0.002262%	600	0.001441%	(0.000821)%	(10,322)	(1,208)	2,299	(9,231)	(1,688)	-	7,544
Walters	17,822	0.044787%	10,809	0.025959%	(0.018828)%	(236,803)	(27,702)	52,736	(211,769)	(38,715)	-	173,055
Wanette	780	0.001960%	780	0.001873%	(0.000087)%	(1,093)	(128)	243	(977)	(179)	-	799
Wapanucka	-	0.000000%	300	0.000720%	0.000720 %	9,062	1,060	(2,018)	8,104	1,481	6,622	-
Warner	240	0.000603%	1,560	0.003747%	0.003143 %	39,535	4,625	(8,805)	35,356	6,464	28,892	-
Warr Acres	182,228	0.457937%	179,144	0.430235%	(0.027703)%	(348,421)	(40,760)	77,593	(311,588)	(56,963)	-	254,625
Washington	-	0.000000%	2,460	0.005908%	0.005908 %	74,306	8,693	(16,548)	66,451	12,148	54,302	-
Watonga	19,087	0.047966%	20,721	0.049765%	0.001799 %	22,627	2,647	(5,039)	20,235	3,699	16,536	-
Watts	840	0.002111%	660	0.001585%	(0.000526)%	(6,614)	(774)	1,473	(5,915)	(1,081)	-	4,833
Waukomis	1,200	0.003016%	1,200	0.002882%	(0.000134)%	(1,681)	(197)	374	(1,503)	(275)	-	1,228
Waurika	-	0.000000%	660	0.001585%	0.001585 %	19,936	2,332	(4,440)	17,828	3,259	14,569	-
Wayne	840	0.002111%	960	0.002306%	0.000195 %	2,448	286	(545)	2,189	400	1,789	-
Waynoka	1,620	0.004071%	1,500	0.003602%	(0.000469)%	(5,894)	(690)	1,313	(5,271)	(964)	-	4,307
Weatherford	112,923	0.283775%	114,843	0.275810%	(0.007965)%	(100,179)	(11,719)	22,310	(89,588)	(16,378)	-	73,210
Webbers Falls	720	0.001809%	780	0.001873%	0.000064 %	804	94	(179)	719	131	587	-
Welch	840	0.002111%	780	0.001873%	(0.000238)%	(2,989)	(350)	666	(2,673)	(489)	-	2,184
Weleetka	660	0.001659%	660	0.001585%	(0.000074)%	(925)	(108)	206	(827)	(151)	-	676

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2018

Entity	2017 <u>Employer Allocations</u>		2018 <u>Employer Allocations</u>		2018 Percentage Change in <u>Proportion</u>	Employer Change in Proportion of June 30, 2017, Net Pension <u>Liability</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Inflows</u>	Employer Change in Proportion of June 30, 2017, Deferred <u>Outflows</u>	Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred <u>Inflows and</u> <u>Outflows</u>	Amount to Amortize as Pension Expense for June 30, 2018, (ONLY) Due to Changes <u>in Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in <u>Proportion</u>	June 30, 2018, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in <u>Proportion</u>
	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>								
TOTAL TO BE ALLOCATED	\$ 39,793,158	100.000000%	41,638,668	100.000000%	0.000000%	1,257,723,651	147,133,252	280,095,013	-	-	17,061,372	17,061,372
Wellston	780	0.001960%	240	0.000576%	(0.001384)%	(17,404)	(2,036)	3,876	(15,564)	(2,845)	-	12,719
West Tenki	-	0.000000%	60	0.000144%	0.000144 %	1,812	212	(404)	1,621	296	1,324	-
Westville	1,140	0.002865%	1,140	0.002738%	(0.000127)%	(1,597)	(187)	356	(1,428)	(261)	-	1,167
Wetumka	1,080	0.002714%	1,140	0.002738%	0.000024 %	299	35	(67)	268	49	219	-
Wewoka	38,539	0.096847%	36,697	0.088132%	(0.008715)%	(109,615)	(12,823)	24,411	(98,027)	(17,921)	-	80,106
Whitefield	1,380	0.003468%	660	0.001585%	(0.001883)%	(23,681)	(2,770)	5,274	(21,178)	(3,872)	-	17,306
Whitehorn	960	0.002412%	1,800	0.004323%	0.001910 %	24,028	2,811	(5,351)	21,488	3,928	17,559	-
Wilburton	1,500	0.003769%	1,500	0.003602%	(0.000167)%	(2,101)	(246)	468	(1,879)	(344)	-	1,536
Willow	900	0.002262%	900	0.002161%	(0.000100)%	(1,261)	(147)	281	(1,127)	(206)	-	921
Wister	960	0.002412%	840	0.002017%	(0.000395)%	(4,970)	(581)	1,107	(4,444)	(812)	-	3,632
Woodcrest	1,260	0.003166%	1,260	0.003026%	(0.000140)%	(1,765)	(206)	393	(1,578)	(289)	-	1,290
Woodward	164,215	0.412673%	151,291	0.363343%	(0.049329)%	(620,424)	(72,580)	138,168	(554,835)	(101,432)	-	453,403
Wright City	900	0.002262%	1,200	0.002882%	0.000620 %	7,801	913	(1,737)	6,976	1,275	5,701	-
Wyandotte	900	0.002262%	1,260	0.003026%	0.000764 %	9,613	1,125	(2,141)	8,597	1,572	7,025	-
Wynnewood	60	0.000151%	2,400	0.005764%	0.005613 %	70,597	8,259	(15,722)	63,134	11,542	51,592	-
Yale	960	0.002412%	240	0.000576%	(0.001836)%	(23,093)	(2,701)	5,143	(20,652)	(3,775)	-	16,876
Yukon	411,253	1.033477%	421,163	1.011471%	(0.022005)%	(276,767)	(32,377)	61,636	(247,508)	(45,248)	-	202,260
	<u>\$ 39,793,158</u>	<u>100.000000%</u>	<u>41,638,668</u>	<u>100.000000%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>17,061,372</u>	<u>17,061,372</u>

• Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocated amounts will result in immaterial differences.

• Employer-specific allocations due to changes in proportion are for the June 30, 2017, period only. Prior year amortizations due to changes in proportion have not been included.

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Ada	237,137	0.569512%	6,410,694	1,339,013	407,700	-	1,746,713	-	940,377	-	940,377	6,976
Adair	2,040	0.004899%	55,149	11,519	3,507	-	15,026	-	8,090	-	8,090	60
Afton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Agra	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Alderson	420	0.001009%	11,354	2,372	722	-	3,094	-	1,666	-	1,666	12
Aline	2,100	0.005043%	56,771	11,858	3,610	-	15,468	-	8,328	-	8,328	62
Allen	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Altus	198,003	0.475526%	5,352,746	1,118,038	340,418	-	1,458,456	-	785,188	-	785,188	5,825
Alva	54,626	0.131191%	1,476,744	308,450	93,916	-	402,366	-	216,622	-	216,622	1,607
Amber	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Ames	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Anadarko	151,072	0.362818%	4,084,043	853,042	259,732	-	1,112,774	-	599,083	-	599,083	4,444
Antlers	15,989	0.038400%	432,247	90,284	27,490	-	117,774	-	63,406	-	63,406	470
Apache	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Arapaho	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Ardmore	266,149	0.639187%	7,194,985	1,502,830	457,578	-	1,960,408	-	1,055,424	-	1,055,424	7,830
Arkoma	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Arnett	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Asher	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Atoka	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Atwood	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Avant	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Barnsdall	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Bartlesville	525,992	1.263229%	14,219,497	2,970,053	904,315	-	3,874,368	-	2,085,841	-	2,085,841	15,474
Bear Creek	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Beaver	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Beggs	300	0.000720%	8,110	1,694	516	-	2,210	-	1,190	-	1,190	9
Bernice	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Berryhill	29,601	0.071090%	800,223	167,144	50,892	-	218,036	-	117,384	-	117,384	871
Bessie	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Bethany	211,033	0.506819%	5,704,991	1,191,612	362,819	-	1,554,431	-	836,858	-	836,858	6,208

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Bethel Acres	2,700	0.006484%	72,991	15,246	4,642	-	19,888	-	10,707	-	10,707	79
Big Cabin	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Billings	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Binger	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Bixby	223,418	0.536564%	6,039,812	1,261,547	384,113	-	1,645,660	-	885,973	-	885,973	6,573
Black Dog	360	0.000865%	9,732	2,033	619	-	2,652	-	1,428	-	1,428	11
Blackwell	111,218	0.267102%	3,006,624	627,999	191,212	-	819,211	-	441,038	-	441,038	3,272
Blair	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Blanchard	11,432	0.027456%	309,061	64,554	19,655	-	84,209	-	45,336	-	45,336	336
Bluejacket	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Boise City	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Bokoshe	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Boley	420	0.001009%	11,354	2,372	722	-	3,094	-	1,666	-	1,666	12
Boswell	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Bowlegs	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Boynnton	2,040	0.004899%	55,149	11,519	3,507	-	15,026	-	8,090	-	8,090	60
Braggs	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Braman	240	0.000576%	6,488	1,355	413	-	1,768	-	952	-	952	7
Bray	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Bridge Creek	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Bristow	50,973	0.122418%	1,377,994	287,824	87,636	-	375,460	-	202,136	-	202,136	1,500
Broken Arrow	1,852,898	4.449946%	50,090,663	10,462,529	3,185,609	-	13,648,138	-	7,347,738	-	7,347,738	54,510
Broken Bow	46,954	0.112765%	1,269,335	265,128	80,726	-	345,854	-	186,197	-	186,197	1,381
Buffalo	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Burlington	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Burns Flat	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Butler	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Byars	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Byng	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Cache	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Caddo	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25

See Independent Auditors' Report.
See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Calera	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Calumet	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Calvin	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Camargo	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Canadian	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Caney	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Canton	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Canute	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Capron	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Carmen	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Carnegie	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Carney	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Carter	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Cashion	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Catoosa	47,889	0.115011%	1,294,620	270,410	82,334	-	352,743	-	189,906	-	189,906	1,409
Cement	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Central Lincoln	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Chandler	60,937	0.146346%	1,647,342	344,083	104,766	-	448,849	-	241,647	-	241,647	1,793
Chattanooga	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Checotah	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Chelsea	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Cherokee	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Cheyenne	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Chickasha	317,224	0.761850%	8,575,742	1,791,231	545,390	-	2,336,621	-	1,257,965	-	1,257,965	9,332
Choctaw	58,885	0.141418%	1,591,871	332,497	101,238	-	433,735	-	233,510	-	233,510	1,732
Chouteau	12,896	0.030971%	348,629	72,819	22,172	-	94,991	-	51,140	-	51,140	379
Claremore	426,738	1.024861%	11,536,306	2,409,609	733,673	-	3,143,282	-	1,692,247	-	1,692,247	12,554
Clayton	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Cleo Springs	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Cleveland	31,708	0.076149%	857,172	179,039	54,513	-	233,552	-	125,737	-	125,737	933
Clinton	64,019	0.153748%	1,730,658	361,486	110,064	-	471,550	-	253,868	-	253,868	1,883

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Coalgate	39,914	0.095859%	1,079,031	225,379	68,623	-	294,002	-	158,282	-	158,282	1,174
Colbert	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Colcord	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Cole	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Collinsville	121,631	0.292110%	3,288,130	686,798	209,115	-	895,913	-	482,332	-	482,332	3,578
Collinsville RFPD	20,151	0.048396%	544,763	113,786	34,645	-	148,431	-	79,911	-	79,911	593
Colony	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Comanche	25,360	0.060905%	685,576	143,198	43,600	-	186,798	-	100,566	-	100,566	746
Commerce	2,100	0.005043%	56,771	11,858	3,610	-	15,468	-	8,328	-	8,328	62
Copan	600	0.001441%	16,220	3,388	1,032	-	4,419	-	2,379	-	2,379	18
Cordell	11,778	0.028287%	318,413	66,508	20,250	-	86,758	-	46,708	-	46,708	347
Corn	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Country Corner	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
County Fire Departments	91,200	0.219027%	2,465,472	514,968	156,796	-	671,764	-	361,657	-	361,657	2,683
Covington	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Coweta	152,822	0.367018%	4,131,329	862,918	262,740	-	1,125,658	-	606,020	-	606,020	4,496
Coyle	420	0.001009%	11,354	2,372	722	-	3,094	-	1,666	-	1,666	12
Crescent	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Cromwell	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Crowder	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Cushing	150,827	0.362229%	4,077,415	851,657	259,311	-	1,110,968	-	598,111	-	598,111	4,437
Custer City	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Cyril	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Dacoma	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Davenport	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Davidson	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Davis	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Deer Creek	16,284	0.039107%	440,210	91,947	27,996	-	119,943	-	64,574	-	64,574	479
Del City	203,871	0.489619%	5,511,383	1,151,173	350,507	-	1,501,679	-	808,458	-	808,458	5,998
Delaware	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Delhi	3,600	0.008646%	97,321	20,328	6,189	-	26,517	-	14,276	-	14,276	106

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Depew	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Dewar	600	0.001441%	16,220	3,388	1,032	-	4,419	-	2,379	-	2,379	18
Dewey	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Dibble	2,680	0.006436%	72,450	15,133	4,608	-	19,740	-	10,628	-	10,628	79
Dickson	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Dill City	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Dover	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Drummond	2,040	0.004899%	55,149	11,519	3,507	-	15,026	-	8,090	-	8,090	60
Drumright	27,380	0.065756%	740,179	154,602	47,073	-	201,676	-	108,576	-	108,576	805
Duncan	322,886	0.775448%	8,728,801	1,823,201	555,124	-	2,378,325	-	1,280,417	-	1,280,417	9,499
Durant	268,059	0.643774%	7,246,617	1,513,614	460,862	-	1,974,476	-	1,062,997	-	1,062,997	7,886
Dustin	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Eakly	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Earlsboro	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
East Duke	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Edmond	1,582,945	3.801623%	42,792,838	8,938,219	2,721,490	-	11,659,709	-	6,277,229	-	6,277,229	46,568
El Reno	257,142	0.617555%	6,951,483	1,451,969	442,092	-	1,894,062	-	1,019,705	-	1,019,705	7,565
Eldorado	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Elgin	7,942	0.019073%	214,696	44,844	13,654	-	58,498	-	31,494	-	31,494	234
Elk City	163,419	0.392468%	4,417,805	922,755	280,959	-	1,203,714	-	648,042	-	648,042	4,808
Elmore City	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Empire City	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Enid	742,774	1.783856%	20,079,907	4,194,127	1,277,019	-	5,471,146	-	2,945,497	-	2,945,497	21,851
Erick	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Eufaula	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Fairfax	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Fairland	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Fairmont	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Fairview	3,691	0.008864%	99,772	20,840	6,345	-	27,185	-	14,635	-	14,635	109
Fallis	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
Fargo	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25

See Independent Auditors' Report.
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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Fletcher	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Forest Park	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Forgan	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Fort Cobb	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Fort Gibson	16,218	0.038949%	438,427	91,575	27,883	-	119,458	-	64,312	-	64,312	477
Fort Supply	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Foss	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Foyil	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Francis	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Frederick	46,743	0.112259%	1,263,639	263,939	80,363	-	344,302	-	185,362	-	185,362	1,375
Freedom	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Gage	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Garber	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Gate	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Geary	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Geronimo	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Glencoe	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Glenpool	195,979	0.470667%	5,298,045	1,106,612	336,939	-	1,443,551	-	777,164	-	777,164	5,765
Goldsby	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Goltry	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Goodwell	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Gooseneck Bend	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Gore	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
Gotebo	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Gracemont	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Grady Co.	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Grandfield	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Granite	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Greenfield	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Grove	37,330	0.089653%	1,009,176	210,788	64,180	-	274,969	-	148,035	-	148,035	1,098
Guthrie	194,294	0.466619%	5,252,477	1,097,095	334,041	-	1,431,136	-	770,479	-	770,479	5,716

See Independent Auditors' Report.

See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Guymon	154,737	0.371617%	4,183,099	873,732	266,032	-	1,139,764	-	613,614	-	613,614	4,552
Haileyville	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
Hammon	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Hardesty	240	0.000576%	6,488	1,355	413	-	1,768	-	952	-	952	7
Harrah	32,299	0.077569%	873,152	182,377	55,530	-	237,907	-	128,082	-	128,082	950
Hartshorne	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Haskell	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Haworth	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Haywood/Appelar	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Healdton	1,920	0.004611%	51,905	10,841	3,301	-	14,142	-	7,614	-	7,614	56
Heavener	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Helena	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Hennessey	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Henryetta	74,598	0.179155%	2,016,647	421,221	128,252	-	549,473	-	295,819	-	295,819	2,195
Hickory	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Hickory Hills	420	0.001009%	11,354	2,372	722	-	3,094	-	1,666	-	1,666	12
Hinton	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Hitchcock	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Hobart	24,030	0.057711%	649,625	135,688	41,314	-	177,003	-	95,293	-	95,293	707
Holdenville	33,134	0.079576%	895,744	187,096	56,967	-	244,062	-	131,396	-	131,396	975
Hollis	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Hominy	15,916	0.038225%	430,277	89,873	27,364	-	117,237	-	63,117	-	63,117	468
Hooker	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Howe	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Hugo	73,625	0.176818%	1,990,341	415,726	126,579	-	542,306	-	291,961	-	291,961	2,166
Hulbert	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Hunter	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Hydro	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Idabel	58,349	0.140131%	1,577,385	329,471	100,317	-	429,788	-	231,385	-	231,385	1,717
Indiahoma	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Inola	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Jacktown	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Jay	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Jenks	150,521	0.361494%	4,069,148	849,931	258,785	-	1,108,716	-	596,898	-	596,898	4,428
Jennings	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Jet	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Jones	6,030	0.014482%	163,013	34,049	10,367	-	44,416	-	23,912	-	23,912	177
Joy	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Kansas	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Kaw City	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Keefeton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Kellyville	2,160	0.005187%	58,393	12,197	3,714	-	15,910	-	8,566	-	8,566	64
Kendrick	60	0.000144%	1,622	339	103	-	442	-	238	-	238	2
Keota	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Keyes	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Kiefer	1,819	0.004369%	49,180	10,272	3,128	-	13,400	-	7,214	-	7,214	54
Kingfisher	113,186	0.271830%	3,059,846	639,116	194,597	-	833,712	-	448,845	-	448,845	3,330
Kingston	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Kinta	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Kiowa	480	0.001153%	12,976	2,710	825	-	3,536	-	1,903	-	1,903	14
Konawa	1,740	0.004179%	47,039	9,825	2,992	-	12,817	-	6,900	-	6,900	51
Krebs	1,980	0.004755%	53,527	11,180	3,404	-	14,584	-	7,852	-	7,852	58
Lahoma	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Lamar	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Lamont	1,860	0.004467%	50,283	10,503	3,198	-	13,700	-	7,376	-	7,376	55
Langley	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Laverne	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Lawton	1,183,595	2.842538%	31,996,926	6,683,257	2,034,904	-	8,718,161	-	4,693,590	-	4,693,590	34,820
Leedey	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Lenapah	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Lexington	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Lindsay	63,914	0.153497%	1,727,829	360,895	109,885	-	470,779	-	253,453	-	253,453	1,880

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Little Axe	120	0.000288%	3,244	678	206	-	884	-	476	-	476	4
Loco	2,100	0.005043%	56,771	11,858	3,610	-	15,468	-	8,328	-	8,328	62
Locust Grove	1,740	0.004179%	47,039	9,825	2,992	-	12,817	-	6,900	-	6,900	51
Lone Grove	23,025	0.055297%	622,444	130,011	39,585	-	169,597	-	91,306	-	91,306	677
Lone Wolf	1,560	0.003747%	42,173	8,809	2,682	-	11,491	-	6,186	-	6,186	46
Longdale	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Loyal	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Luther	1,265	0.003037%	34,184	7,140	2,174	-	9,314	-	5,014	-	5,014	37
Macomb	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Madill	30,478	0.073197%	823,943	172,099	52,400	-	224,499	-	120,863	-	120,863	897
Mangum	25,152	0.060404%	679,939	142,020	43,242	-	185,262	-	99,739	-	99,739	740
Manitou	600	0.001441%	16,220	3,388	1,032	-	4,419	-	2,379	-	2,379	18
Mannford	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Mannsville	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Maple	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Maramec	480	0.001153%	12,976	2,710	825	-	3,536	-	1,903	-	1,903	14
Marietta	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Marland	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Marlow	25,748	0.061836%	696,052	145,386	44,267	-	189,652	-	102,103	-	102,103	757
Marshall	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Maud	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Maysville	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
McAlester	301,802	0.724811%	8,158,806	1,704,145	518,874	-	2,223,019	-	1,196,805	-	1,196,805	8,879
McCurtain	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
McLoud	15,395	0.036972%	416,175	86,927	26,467	-	113,395	-	61,048	-	61,048	453
Medford	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Meeker	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Meno	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Meridian	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Miami	175,403	0.421251%	4,741,794	990,427	301,563	-	1,291,990	-	695,568	-	695,568	5,160
Midwest City	1,043,466	2.506002%	28,208,718	5,892,007	1,793,986	-	7,685,993	-	4,137,902	-	4,137,902	30,697

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Milburn	1,560	0.003747%	42,173	8,809	2,682	-	11,491	-	6,186	-	6,186	46
Mill Creek	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Millerton	420	0.001009%	11,354	2,372	722	-	3,094	-	1,666	-	1,666	12
Minco	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Monkey Island	27,877	0.066950%	753,615	157,409	47,928	-	205,337	-	110,547	-	110,547	820
Moore	1,019,782	2.449124%	27,568,472	5,758,277	1,753,268	-	7,511,546	-	4,043,985	-	4,043,985	30,001
Mooreland	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Morris	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Morrison	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Mounds	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Mountain Park	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
Mt. View	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Muldrow	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Mulhall	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Muskogee	753,168	1.808819%	20,360,911	4,252,821	1,294,890	-	5,547,711	-	2,986,717	-	2,986,717	22,157
Mustang	187,146	0.449451%	5,059,235	1,056,732	321,751	-	1,378,483	-	742,133	-	742,133	5,506
Nash	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Newcastle	135,184	0.324660%	3,654,525	763,327	232,416	-	995,744	-	536,078	-	536,078	3,977
Newkirk	34,089	0.081870%	921,562	192,488	58,608	-	251,097	-	135,183	-	135,183	1,003
Nichols Hills	139,448	0.334899%	3,769,779	787,401	239,746	-	1,027,147	-	552,984	-	552,984	4,102
Nicoma Park	13,640	0.032758%	368,741	77,020	23,451	-	100,470	-	54,090	-	54,090	401
Noble	88,425	0.212362%	2,390,443	499,296	152,025	-	651,321	-	350,651	-	350,651	2,601
Norman	1,711,619	4.110648%	46,271,359	9,664,784	2,942,713	-	12,607,497	-	6,787,489	-	6,787,489	50,354
Nowata	2,836	0.006810%	76,655	16,011	4,875	-	20,886	-	11,244	-	11,244	83
NW Rogers	132,995	0.319402%	3,595,335	750,964	228,652	-	979,616	-	527,395	-	527,395	3,913
Oak Cliff	35,141	0.084395%	949,989	198,426	60,416	-	258,842	-	139,353	-	139,353	1,034
Oak Grove	1,860	0.004467%	50,283	10,503	3,198	-	13,700	-	7,376	-	7,376	55
Oak Grove FPD	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oak Grove Rural	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Oakwood	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oilton	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Okarche	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Okay	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Okeene	5,098	0.012243%	137,809	28,784	8,764	-	37,549	-	20,215	-	20,215	150
Okemah	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Oklahoma City	11,237,542	26.988236%	303,792,111	63,453,618	19,320,224	-	82,773,842	-	44,562,893	-	44,562,893	330,593
Okmulgee	155,096	0.372482%	4,192,827	875,764	266,651	-	1,142,414	-	615,041	-	615,041	4,563
Oktaha	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Olustee	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Optima	60	0.000144%	1,622	339	103	-	442	-	238	-	238	2
Orlando	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Owasso	539,357	1.295327%	14,580,797	3,045,518	927,293	-	3,972,811	-	2,138,839	-	2,138,839	15,867
Paden	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Panama	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Paoli	1,620	0.003891%	43,795	9,147	2,785	-	11,933	-	6,424	-	6,424	48
Pauls Valley	69,768	0.167556%	1,886,085	393,950	119,949	-	513,899	-	276,667	-	276,667	2,052
Pawhuska	31,855	0.076503%	861,148	179,870	54,766	-	234,636	-	126,321	-	126,321	937
Pawnee	5,664	0.013604%	153,130	31,985	9,739	-	41,723	-	22,462	-	22,462	167
Perkins	10,842	0.026038%	293,092	61,219	18,640	-	79,858	-	42,993	-	42,993	319
Perry	68,932	0.165548%	1,863,486	389,230	118,512	-	507,742	-	273,352	-	273,352	2,028
Piedmont	36,117	0.086739%	976,378	203,938	62,095	-	266,032	-	143,224	-	143,224	1,063
Pink	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Pioneer Skelton	360	0.000865%	9,732	2,033	619	-	2,652	-	1,428	-	1,428	11
Pocola	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Ponca City	511,308	1.227964%	13,822,537	2,887,139	879,070	-	3,766,209	-	2,027,611	-	2,027,611	15,042
Pond Creek	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Porter	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Porum	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Poteau	26,089	0.062656%	705,285	147,314	44,854	-	192,168	-	103,457	-	103,457	768
Prague	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Prue	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Pryor	76,776	0.184386%	2,075,533	433,520	131,997	-	565,518	-	304,457	-	304,457	2,259

See Independent Auditors' Report.
See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Purcell	84,343	0.202558%	2,280,090	476,247	145,007	-	621,253	-	334,464	-	334,464	2,481
Quapaw	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Quinton	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Ralston	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Ratliff City	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Rattan	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Ravia	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Red Oak	1,980	0.004755%	53,527	11,180	3,404	-	14,584	-	7,852	-	7,852	58
Redrock	480	0.001153%	12,976	2,710	825	-	3,536	-	1,903	-	1,903	14
Reydon	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
RFPD 1 Sequoyah	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Richland	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Ringling	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Ringwood	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Ripley	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Rocky	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Roff	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Roland	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Rolling Hills	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Roosevelt	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Rush Springs	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Ryan	1,920	0.004611%	51,905	10,841	3,301	-	14,142	-	7,614	-	7,614	56
Salina	2,160	0.005187%	58,393	12,197	3,714	-	15,910	-	8,566	-	8,566	64
Sallisaw	33,201	0.079737%	897,555	187,474	57,082	-	244,556	-	131,661	-	131,661	977
Sand Springs	277,956	0.667542%	7,514,168	1,569,498	477,877	-	2,047,375	-	1,102,244	-	1,102,244	8,177
Sapulpa	399,488	0.959416%	10,799,636	2,255,740	686,823	-	2,942,563	-	1,584,185	-	1,584,185	11,752
Savanna	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Sayre	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Seiling	1,440	0.003458%	38,928	8,131	2,476	-	10,607	-	5,710	-	5,710	42
Seminole	115,025	0.276247%	3,109,561	649,500	197,758	-	847,258	-	456,138	-	456,138	3,384
Sentinel	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Sequoyah County	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Shady Point	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Shattuck	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Shawnee	508,994	1.222408%	13,759,987	2,874,074	875,092	-	3,749,166	-	2,018,436	-	2,018,436	14,974
Shidler	720	0.001729%	19,464	4,066	1,238	-	5,303	-	2,855	-	2,855	21
Skiatook	133,206	0.319910%	3,601,052	752,158	229,016	-	981,174	-	528,234	-	528,234	3,919
Slaughterville	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Snyder	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Soper	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
South Coffeyville	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Spavinaw	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Speer	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Spencer	30,686	0.073696%	829,552	173,270	52,757	-	226,027	-	121,686	-	121,686	903
Sperry	2,100	0.005043%	56,771	11,858	3,610	-	15,468	-	8,328	-	8,328	62
Spiro	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Springer	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Sterling	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Stigler	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Stillwater	702,608	1.687393%	18,994,082	3,967,329	1,207,964	-	5,175,293	-	2,786,219	-	2,786,219	20,670
Stilwell	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Stonebluff	540	0.001297%	14,598	3,049	928	-	3,978	-	2,141	-	2,141	16
Stonewall	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Stratford	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Stringtown	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Strother	180	0.000432%	4,866	1,016	309	-	1,326	-	714	-	714	5
Stroud	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Stuart	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Sulphur	64,662	0.155293%	1,748,046	365,118	111,170	-	476,288	-	256,419	-	256,419	1,902
Summit	120	0.000288%	3,244	678	206	-	884	-	476	-	476	4
SW Lincoln	5,981	0.014363%	161,675	33,769	10,282	-	44,051	-	23,716	-	23,716	176
Sweetwater	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Taft	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Tahlequah	111,300	0.267300%	3,008,855	628,465	191,354	-	819,819	-	441,365	-	441,365	3,274
Talihina	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Taloga	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Tecumseh	24,689	0.059294%	667,437	139,409	42,447	-	181,856	-	97,905	-	97,905	726
Temple	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Terral	1,020	0.002450%	27,574	5,760	1,754	-	7,513	-	4,045	-	4,045	30
Texhoma	1,320	0.003170%	35,684	7,453	2,269	-	9,723	-	5,235	-	5,235	39
Texola	480	0.001153%	12,976	2,710	825	-	3,536	-	1,903	-	1,903	14
The Village	192,010	0.461134%	5,190,740	1,084,199	330,115	-	1,414,314	-	761,423	-	761,423	5,649
Thomas	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Tiger MT	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Tipton	1,740	0.004179%	47,039	9,825	2,992	-	12,817	-	6,900	-	6,900	51
Tishomingo	13,872	0.033315%	375,008	78,329	23,849	-	102,178	-	55,009	-	55,009	408
Tonkawa	42,988	0.103241%	1,162,130	242,736	73,908	-	316,644	-	170,471	-	170,471	1,265
Tryon	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Tulsa	7,062,217	16.960718%	190,917,713	39,877,335	12,141,767	-	52,019,101	-	28,005,486	-	28,005,486	207,761
Tushka	1,860	0.004467%	50,283	10,503	3,198	-	13,700	-	7,376	-	7,376	55
Tuttle	69,069	0.165877%	1,867,185	390,002	118,747	-	508,750	-	273,895	-	273,895	2,032
Tyrone	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Union City	1,080	0.002594%	29,196	6,098	1,857	-	7,955	-	4,283	-	4,283	32
Valliant	1,380	0.003314%	37,306	7,792	2,373	-	10,165	-	5,472	-	5,472	41
Velma	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Verden	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Vian	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Vici	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Vinita	64,611	0.155170%	1,746,661	364,828	111,082	-	475,911	-	256,216	-	256,216	1,901
Wagoner	44,064	0.105825%	1,191,213	248,811	75,757	-	324,568	-	174,738	-	174,738	1,296
Wakita	600	0.001441%	16,220	3,388	1,032	-	4,419	-	2,379	-	2,379	18
Walters	10,809	0.025959%	292,206	61,034	18,583	-	79,617	-	42,863	-	42,863	318
Wanette	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
Wapanucka	300	0.000720%	8,110	1,694	516	-	2,210	-	1,190	-	1,190	9
Warner	1,560	0.003747%	42,173	8,809	2,682	-	11,491	-	6,186	-	6,186	46
Warr Acres	179,144	0.430235%	4,842,924	1,011,550	307,995	-	1,319,545	-	710,403	-	710,403	5,270
Washington	2,460	0.005908%	66,503	13,891	4,229	-	18,120	-	9,755	-	9,755	72
Watonga	20,721	0.049765%	560,175	117,005	35,625	-	152,630	-	82,171	-	82,171	610
Watts	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Waukomis	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Waurika	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Wayne	960	0.002306%	25,952	5,421	1,650	-	7,071	-	3,807	-	3,807	28
Waynoka	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Weatherford	114,843	0.275810%	3,104,641	648,472	197,445	-	845,917	-	455,416	-	455,416	3,379
Webbers Falls	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Welch	780	0.001873%	21,086	4,404	1,341	-	5,745	-	3,093	-	3,093	23
Weleetka	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Wellston	240	0.000576%	6,488	1,355	413	-	1,768	-	952	-	952	7
West Tenki	60	0.000144%	1,622	339	103	-	442	-	238	-	238	2
Westville	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Wetumka	1,140	0.002738%	30,818	6,437	1,960	-	8,397	-	4,521	-	4,521	34
Wewoka	36,697	0.088132%	992,056	207,213	63,092	-	270,304	-	145,523	-	145,523	1,080
Whitefield	660	0.001585%	17,842	3,727	1,135	-	4,861	-	2,617	-	2,617	19
Whitehorn	1,800	0.004323%	48,661	10,164	3,095	-	13,258	-	7,138	-	7,138	53
Wilburton	1,500	0.003602%	40,551	8,470	2,579	-	11,049	-	5,948	-	5,948	44
Willow	900	0.002161%	24,330	5,082	1,547	-	6,629	-	3,569	-	3,569	26
Wister	840	0.002017%	22,708	4,743	1,444	-	6,187	-	3,331	-	3,331	25
Woodcrest	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Woodward	151,291	0.363343%	4,089,963	854,278	260,109	-	1,114,387	-	599,952	-	599,952	4,451
Wright City	1,200	0.002882%	32,440	6,776	2,063	-	8,839	-	4,759	-	4,759	35
Wyandotte	1,260	0.003026%	34,062	7,115	2,166	-	9,281	-	4,997	-	4,997	37
Wynnewood	2,400	0.005764%	64,881	13,552	4,126	-	17,678	-	9,517	-	9,517	71
Yale	240	0.000576%	6,488	1,355	413	-	1,768	-	952	-	952	7
Yukon	421,163	1.011471%	11,385,590	2,378,129	724,088	-	3,102,217	-	1,670,138	-	1,670,138	12,390

See Independent Auditors' Report.
See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2018

Employer Allocations			Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts
Entity	Employer Contributions	Employer Allocation Percentage	June 30, 2018, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954
	\$ 41,638,668	100.0000%	1,125,646,431	235,115,844	71,587,576	-	306,703,420	-	165,119,698	-	165,119,698	1,224,954

- Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocated amounts will result in immaterial differences.
- Allocable pension plan expense reflects the pension plan expense to which the proportionate share applies with no adjustments for employer-specific amounts including amortization of changes in proportions.

See Independent Auditors' Report.
See accompanying notes to the Schedules of Employer Allocations and Pension Amounts by Participating Employer.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER**

June 30, 2018

(1) SYSTEM STRUCTURE AND OPERATIONS

The Oklahoma Firefighters Pension and Retirement System (the “System”) was established by legislative act and became effective on January 1, 1981. The System assumed responsibility for all previous existing municipal firefighters’ pension plans in the state of Oklahoma. These municipalities transferred all existing pension assets and pension payment obligations to the System. The System recorded the investments at fair value as of the date of transfer. The System is administered by a 13-member board which acts as a fiduciary for investment of funds and the application of plan interpretations. At June 30, 2018, there were 472 cities, 27 fire protection districts, and 128 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

The System is a part of the State financial reporting entity, which is combined with other similar funds (multiple-employer, cost-sharing) to comprise the fiduciary pension trust funds of the State.

The Oklahoma Firefighters Pension and Retirement System Board of Trustees (the “Board”) is responsible for the operation, administration, and management of the System. The Board also determines the general investment policy of the System’s assets. The Board is comprised of 13 members. Five members shall be the Board of Trustees of the Oklahoma State Firefighters Association, a 5-year term. One member shall be the President of the Professional Firefighters of Oklahoma or his designee. One member shall be the President of the Oklahoma State Retired Firefighters Association or his designee. One member shall be appointed by the Speaker of the House of Representatives, a 4-year term. One member shall be appointed by the President Pro Tempore of the Senate, a 4-year term. Two members shall be appointed by the President of the Oklahoma Municipal League, a 4-year term. One member shall be the State Insurance Commissioner or his designee. One member shall be the Director of the Office of Management and Enterprise Services or his designee.

This report was prepared to provide participating employers with additional information needed to comply with the financial reporting requirements promulgated under Governmental Accounting Standards Board Statement 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* (GASB 68). The System’s annual financial statements, located at <http://www.ok.gov/fprs/>, contain additional information not included within the scope of this report. Participating employers will need to reference this report and the System’s financial statements to fully comply with the disclosure requirements of GASB 68.

See Independent Auditors’ Report.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 36% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2018, the State's contribution to the System totaled \$100,333,324. As a non-employer contributing entity, no portion of the net pension liability has been allocated to the State. Generally, participating employers should multiply this amount by their calculated proportionate share to determine the amount of revenue to recognize related to pensions for fiscal year 2018.

This report provides specific detailed information and should be utilized by the System's participating employers to assist with the preparation of their financial statements. Data provided in this report is limited in time, nature, and scope and does not provide complete financial information related to the System or its participating employers.

(2) ESTIMATES, CONSIDERATION OF VOLATILITY, AND KEY DATES

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Participating Employer (the "Schedules") include the use of significant estimates where required. Due to the long-term nature of defined-benefit pension plans, certain amounts, including the net pension liability, are based on actuarial mathematical models and estimates that project future expectations. These Schedules provide results for a specific point in time, and changes in estimates, investment performance, and future cost expectations can have a material impact on the information presented from one year to the next.

Where calculations have been made to provide a proportionate share for all employers, proportion calculations are presented to 6 significant digits. Consequently, certain column totals and amounts derived from an employer's proportion, as well as any manual calculations using the determined proportion and a collective amount will produce results that immaterially differ from the presented totals.

Measurement Date and Valuation Date—The System has an annual actuarial valuation that coincides with its fiscal year end. The measurement date and valuation date covered by this valuation is June 30, 2018. The System's actuarial report is dated July 1, 2018.

Expected Remaining Service Life of Members—Certain deferred inflow and deferred outflow calculations require amortization over the remaining service life of the System's members, including retirees. For the fiscal year ended June 30, 2018, the membership's remaining service life was 5.47 years.

See Independent Auditors' Report.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES

GASB 68 requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense, excluding that attributable to employer-paid member contributions and employer-specific amounts. The employer allocation percentages presented in the Schedules are based on the ratio of the contributions as an individual employer to total contributions to the Plan during the years ended June 30, 2018 and 2017. Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocation amounts result in immaterial differences.

Employer Allocations

Employer Contributions

Employer contributions represent each participating employer's actual contributions to the Plan for the fiscal year. Contributions are calculated on a cash basis and only include actual payments received between July 1, 2017, and June 30, 2018.

Employer Allocation Percentage

The employer allocation percentage represents the portion of each individual employer's actual cash basis contributions received for the fiscal year divided by the total of all employer contributions for the fiscal year. This percentage represents each employer's proportionate share of the pension amounts presented in the Schedules.

2018 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2018 and that of fiscal year 2017.

Employer Change in Proportion of June 30, 2017, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2017.

Employer Change in Proportion of June 30, 2017, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2017.

Employer Change in Proportion of June 30, 2017, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2017.

See Independent Auditors' Report.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Total Change in Proportionate Share of June 30, 2017, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2017, to be amortized as part of pension expense commencing in 2018. This change in proportion is then amortized over the remaining service life of the System's members, with the remaining unamortized balance presented as either a deferred inflow or deferred outflow due to changes in proportion. This schedule presents proportionate change totals only for the year ended June 30, 2018. **Prior year proportionate changes are not included in these totals.**

Net Pension Liability

The total pension liability was calculated using a discount rate of 7.5%. For the fiscal year ended June 30, 2018, the System had a net pension liability of \$1,125,646,431 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2018, was calculated as follows:

Total pension liability	\$ 3,845,542,352
Plan fiduciary net position	<u>2,719,895,921</u>
Employer' net pension liability	<u>\$ 1,125,646,431</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70.73%</u>

A net pension liability sensitivity comparison shows how a 1% change (both lower and higher) in the discount rate will affect the net pension liability. The following table presents the System's net pension liability for the current discount rate of 7.5%, as well as what it would be using a discount rate 1% lower (6.5%) and 1% higher (8.5%).

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Employers' net pension liability	<u>\$ 1,474,374,208</u>	<u>1,125,646,431</u>	<u>832,769,504</u>

The Schedules present the net pension liability at the current discount rate.

See Independent Auditors' Report.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Deferred Inflows and Outflows of Resources

Certain differences that occur from year to year in the calculation of the net pension liability and net pension expense require amortization and recognition in future years. The following types of differences can result in a deferred outflow or deferred inflow of resources. Due to the variability of results that will affect the Plan, deferred inflows and outflows may vary significantly between years. Additionally, certain deferrals may have both inflow and outflow components that are amortized over future years.

Differences between Expected and Actual Plan Experience

This difference occurs when the System's actuarial estimate of the Plan's experience costs for a given period differ from the actual experience costs. This is usually the result of differences in the make-up of retirees, the dates chosen to retire, the longevity of System's members, or other similar demographic factors. The most recent actuarial experience study for the System was for the 5-year period from July 1, 2007, to June 30, 2012. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2018, the System experienced a loss over expected experience, resulting in a system-wide deferred outflow for plan experience of \$125,283,130. System-wide deferred inflows and outflows that result from plan experience differences are divided by the expected remaining service life of its members, which was calculated as of the beginning of the measurement date to be 5.47 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2018, \$22,903,680 was included as a component of the calculation for pension expense, with the remaining balance of \$102,379,450 recognized as a deferred outflow. Each employer's proportionate share was multiplied by this amount to determine the remaining balance of deferred outflows attributable to plan experience differences for fiscal year 2018.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Deferred Inflows and Outflows of Resources, Continued

Net Difference between Projected and Actual Plan Investment Earnings

Each annual actuarial valuation estimates the expected return for the Plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal year 2018, the System's estimated investment return was \$185,220,054. Actual investment earnings for fiscal year 2018 were \$290,165,929, which were in excess of the expected return by \$104,945,875. This amount is amortized over 5 years, resulting in \$20,989,175 used as a component of pension expense for fiscal year 2018, with the remaining balance of \$83,956,700 to be amortized over the next 4 years as a deferred inflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

Changes in Assumptions

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2018, no changes in assumption were made regarding the determination of the Plan's liabilities.

*Changes in Proportion and Differences between Employer Contributions and
Proportionate Share of Contributions*

A change in an employer's proportion can occur due to changes in the membership of participating employers, new employers joining the System, or other factors affecting the contributions of a participating employer in relation to all participating employers. When a change in proportion occurs, the participating employer will experience an increase or decrease in either deferred inflows or outflows during the period the change occurs, with an offsetting effect on pension expense. The Schedule of Employer Allocations by Participating Employer presents this change in proportion between the periods ended June 30, 2017, and June 30, 2018. Proportionate changes are then multiplied by the June 30, 2017, net pension liability, deferred outflows, and deferred inflows to determine the net effect of a change in proportion of each employer's pension expense for the current year, as well as remaining deferred inflows or deferred outflows to be amortized over future periods.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Deferred Inflows and Outflows of Resources, Continued

The following table (excluding any employer-specific amounts) presents the fiscal amounts determined and their effect on pension expense, deferred inflows, and deferred outflows, respectively, as well as remaining unamortized deferral balances at June 30, 2018.

	Total Fiscal (Gains)/Losses	Amount Included in 2018 Pension Expense Calculation	Deferred Inflows Balance for 2018	Deferred Outflows Balance for 2018	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	4,562,730	-	6,250,942	6.37
2015	1,225,109	194,154	-	448,493	6.31
2016	19,681,640	3,144,032	-	10,249,544	6.26
2017	170,533,239	27,372,912	-	115,787,415	6.23
2018	125,283,130	22,903,680	-	102,379,450	5.47
Differences between Projected and Actual Earnings					
2015	47,034,228	9,406,846	-	9,406,844	5
2016	155,451,833	31,090,367	-	62,180,732	5
2017	(135,271,664)	(27,054,333)	(81,162,998)	-	5
2018	(104,945,875)	(20,989,175)	(83,956,700)	-	5
			<u>\$ (165,119,698)</u>	<u>306,703,420</u>	

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Deferred Inflows and Outflows of Resources, Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30:</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2019	\$ (48,043,508)	98,674,719
2020	(48,043,508)	86,393,355
2021	(48,043,508)	53,480,809
2022	(20,989,174)	51,094,040
2023	-	17,060,497
	<u>\$ (165,119,698)</u>	<u>306,703,420</u>

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Pension Expense

Proportionate Share of Net Pension Plan Expense

Under GASB 68, participating employers in cost-sharing, defined-benefit pension plans no longer expense actual contributions made to the plan. Accounting principles generally accepted in the United States require that the pension expense recognized by participating employers in a given year consider their proportionate share of all plan components, not just payments into the plan. For the fiscal year ended June 30, 2018, the Plan's collective pension expense allocated to all participating employers was \$1,224,954. This amount as of June 30, 2018, was calculated as follows:

Service cost	\$ 64,638,597
Interest on total pension liability	278,175,509
Changes in benefit terms	(144,096,161)
Expensed portion of differences between expected and actual experience	58,177,508
Changes in assumptions	-
Employee contributions	(26,086,597)
Projected earnings on pension plan investments	(185,220,054)
Differences between projected and actual earnings on plan investments	(46,462,218)
Pension plan administrative expense	2,098,370
Other changes in fiduciary net position	-
Total Plan (collective) pension expense	<u>\$ 1,224,954</u>

The collective pension expense is then allocated on each employer's unique proportion. The differences between expected and actual experience and the differences between projected and actual earnings on plan investments represent only the current year's portion of amortization to pension expense. The remaining unamortized balances of these differences are presented in their respective columns in the Schedule of Pension Amounts by Participating Employer.

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(4) CHANGES IN NET PENSION LIABILITY

A summary of the changes in net pension liability for the year ended June 30, 2018, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2017	\$ 3,767,195,100	2,509,471,449	1,257,723,651
Changes for the year:			
Service cost	64,638,597	-	64,638,597
Interest	278,175,509	-	278,175,509
Changes in benefit terms	(144,096,161)		(144,096,161)
Difference between expected and actual experience	125,283,130	-	125,283,130
Contributions—employer/municipalities	-	41,590,815	(41,590,815)
Contributions—State of Oklahoma, a non-employer contributing entity	-	100,333,324	(100,333,324)
Contributions—employee	-	26,086,597	(26,086,597)
Net investment income	-	290,165,929	(290,165,929)
Benefit payments, including refunds	(245,653,823)	(245,653,823)	-
Administrative expense	-	(2,098,370)	2,098,370
Other changes	-	-	-
Balances at June 30, 2018	<u>\$ 3,845,542,352</u>	<u>2,719,895,921</u>	<u>1,125,646,431</u>

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**NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY PARTICIPATING EMPLOYER, CONTINUED**

(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS

Due to the nature of the Plan, plan management is not aware of employer-paid member contributions. As such, each employer should determine the effect, if applicable, such employer-paid contributions will have on its pension expense and deferred inflows/outflows.

The Schedules also do not consider any other employer contributions that have not been received by the Plan in the plan year ended June 30, 2018.

(6) COUNTY FIRE DEPARTMENTS

Included in the Schedules are county fire departments. While the amount contributed is presented as one entity, it is actually made-up of numerous county fire departments for which the Oklahoma Department of Agriculture provides funding.

(7) CONTRIBUTIONS DURING THE MEASUREMENT PERIOD

GASB 68 states that for contributions to the pension plan, other than those to separately finance specific liabilities of an individual employer or nonemployer contributing entity to the pension plan, the difference during the measurement period between both of the following should be recognized in the employer's pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period:

- (a) The total amount of such contributions from the employer (and amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation).
- (b) The amount of the employer's proportionate share of the total of such contributions from all employers and all nonemployer contributing entities.

These are items that each individual employer should consider in its pension expense, as they are not considered in the Schedules.

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