

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, 2019

(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, 2019. 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, 2019, 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, 2019, 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, 2019, and our report thereon, dated October 10, 2019, 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 5, 2020

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Ada	237,137	0.569512%	231,904	0.535652%	(0.033860)%	(381,146)	(55,910)	103,850	(333,205)	(62,515)	-	270,690
Adair	2,040	0.004899%	1,080	0.002495%	(0.002405)%	(27,069)	(3,971)	7,375	(23,664)	(4,440)	-	19,224
Agra	1,260	0.003026%	1,140	0.002633%	(0.000393)%	(4,422)	(649)	1,205	(3,866)	(725)	-	3,141
Alderson	420	0.001009%	240	0.000554%	(0.000454)%	(5,114)	(750)	1,393	(4,471)	(839)	-	3,632
Aline	2,100	0.005043%	780	0.001802%	(0.003242)%	(36,491)	(5,353)	9,943	(31,901)	(5,985)	-	25,916
Allen	660	0.001585%	-	0.000000%	(0.001585)%	(17,842)	(2,617)	4,861	(15,598)	(2,926)	-	12,672
Altus	198,003	0.475526%	219,579	0.507183%	0.031657 %	356,346	52,272	(97,093)	311,525	58,448	253,078	-
Alva	54,626	0.131191%	55,062	0.127183%	(0.004008)%	(45,116)	(6,618)	12,293	(39,441)	(7,400)	-	32,041
Amber	720	0.001729%	720	0.001663%	(0.000066)%	(744)	(109)	203	(651)	(122)	-	528
Ames	1,200	0.002882%	1,080	0.002495%	(0.000387)%	(4,360)	(640)	1,188	(3,812)	(715)	-	3,097
Anadarko	151,072	0.362818%	151,507	0.349951%	(0.012867)%	(144,833)	(21,245)	39,462	(126,616)	(23,755)	-	102,861
Antlers	15,989	0.038400%	18,080	0.041761%	0.003361 %	37,830	5,549	(10,308)	33,072	6,205	26,867	-
Apache	540	0.001297%	360	0.000832%	(0.000465)%	(5,238)	(768)	1,427	(4,579)	(859)	-	3,720
Arapaho	780	0.001873%	780	0.001802%	(0.000072)%	(806)	(118)	220	(705)	(132)	-	573
Ardmore	266,149	0.639187%	276,219	0.638011%	(0.001176)%	(13,234)	(1,941)	3,606	(11,569)	(2,171)	-	9,399
Arkoma	1,020	0.002450%	900	0.002079%	(0.000371)%	(4,174)	(612)	1,137	(3,649)	(685)	-	2,965
Arnett	1,500	0.003602%	1,500	0.003465%	(0.000138)%	(1,550)	(227)	422	(1,355)	(254)	-	1,101
Asher	1,020	0.002450%	60	0.000139%	(0.002311)%	(26,014)	(3,816)	7,088	(22,742)	(4,267)	-	18,475
Atoka	1,440	0.003458%	1,260	0.002910%	(0.000548)%	(6,168)	(905)	1,681	(5,392)	(1,012)	-	4,381
Atwood	840	0.002017%	1,320	0.003049%	0.001032 %	11,612	1,703	(3,164)	10,151	1,905	8,247	-
Avant	540	0.001297%	660	0.001524%	0.000228 %	2,562	376	(698)	2,240	420	1,819	-
Barnsdall	1,320	0.003170%	1,320	0.003049%	(0.000121)%	(1,364)	(200)	372	(1,193)	(224)	-	969
Bartlesville	525,992	1.263229%	542,853	1.253880%	(0.009349)%	(105,237)	(15,437)	28,674	(92,001)	(17,261)	-	74,740
Bear Creek	-	0.000000%	540	0.001247%	0.001247 %	14,040	2,060	(3,825)	12,274	2,303	9,971	-
Beaver	1,140	0.002738%	840	0.001940%	(0.000798)%	(8,978)	(1,317)	2,446	(7,849)	(1,473)	-	6,376

See Independent Auditors' Report.
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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Beggs	300	0.000720%	-	0.000000%	(0.000720)%	(8,110)	(1,190)	2,210	(7,090)	(1,330)	-	5,760
Bernice	-	0.000000%	600	0.001386%	0.001386 %	15,600	2,288	(4,251)	13,638	2,559	11,079	-
Berryhill	29,601	0.071090%	38,193	0.088217%	0.017127 %	192,793	28,281	(52,530)	168,543	31,622	136,922	-
Bessie	840	0.002017%	900	0.002079%	0.000061 %	692	101	(189)	605	113	491	-
Bethany	211,033	0.506819%	206,727	0.477499%	(0.029320)%	(330,041)	(48,413)	89,926	(288,529)	(54,133)	-	234,396
Bethel Acres	2,700	0.006484%	1,620	0.003742%	(0.002742)%	(30,871)	(4,528)	8,411	(26,988)	(5,063)	-	21,924
Big Cabin	780	0.001873%	840	0.001940%	0.000067 %	754	111	(205)	659	124	535	-
Billings	1,080	0.002594%	2,160	0.004989%	0.002395 %	26,964	3,955	(7,347)	23,572	4,423	19,150	-
Binger	960	0.002306%	840	0.001940%	(0.000365)%	(4,112)	(603)	1,120	(3,595)	(674)	-	2,920
Bixby	223,418	0.536564%	233,874	0.540201%	0.003637 %	40,939	6,005	(11,155)	35,790	6,715	29,075	-
Black Dog	360	0.000865%	900	0.002079%	0.001214 %	13,668	2,005	(3,724)	11,949	2,242	9,707	-
Blackwell	111,218	0.267102%	110,339	0.254860%	(0.012242)%	(137,801)	(20,214)	37,547	(120,469)	(22,602)	-	97,867
Blair	840	0.002017%	720	0.001663%	(0.000354)%	(3,988)	(585)	1,087	(3,487)	(654)	-	2,832
Blanchard	11,432	0.027456%	14,840	0.034277%	0.006820 %	76,772	11,262	(20,918)	67,116	12,592	54,524	-
Bluejacket	660	0.001585%	60	0.000139%	(0.001446)%	(16,282)	(2,388)	4,436	(14,234)	(2,671)	-	11,564
Boise City	1,200	0.002882%	1,080	0.002495%	(0.000387)%	(4,360)	(640)	1,188	(3,812)	(715)	-	3,097
Bokchito	-	0.000000%	780	0.001802%	0.001802 %	20,280	2,975	(5,526)	17,729	3,326	14,403	-
Bokoshe	780	0.001873%	-	0.000000%	(0.001873)%	(21,086)	(3,093)	5,745	(18,434)	(3,459)	-	14,975
Boley	420	0.001009%	180	0.000416%	(0.000593)%	(6,674)	(979)	1,818	(5,835)	(1,095)	-	4,740
Boswell	1,140	0.002738%	780	0.001802%	(0.000936)%	(10,538)	(1,546)	2,871	(9,213)	(1,728)	-	7,484
Bowlegs	1,200	0.002882%	1,140	0.002633%	(0.000249)%	(2,800)	(411)	763	(2,448)	(459)	-	1,989
Boynton	2,040	0.004899%	420	0.000970%	(0.003929)%	(44,229)	(6,488)	12,051	(38,666)	(7,254)	-	31,411
Braggs	780	0.001873%	1,500	0.003465%	0.001591 %	17,914	2,628	(4,881)	15,661	2,938	12,723	-
Braman	240	0.000576%	300	0.000693%	0.000117 %	1,312	192	(357)	1,147	215	932	-
Bray	660	0.001585%	780	0.001802%	0.000217 %	2,438	358	(664)	2,131	400	1,731	-

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Bridge Creek	1,260	0.003026%	1,560	0.003603%	0.000577 %	6,498	953	(1,770)	5,681	1,066	4,615	-
Bristow	50,973	0.122418%	52,387	0.121005%	(0.001413)%	(15,910)	(2,334)	4,335	(13,909)	(2,610)	-	11,300
Broken Arrow	1,852,898	4.449946%	1,792,383	4.140046%	(0.309901)%	(3,488,386)	(511,707)	950,476	(3,049,617)	(572,161)	-	2,477,456
Broken Bow	46,954	0.112765%	188,225	0.434763%	0.321998 %	3,624,560	531,682	(987,579)	3,168,663	594,496	2,574,168	-
Buffalo	1,380	0.003314%	1,200	0.002772%	(0.000542)%	(6,106)	(896)	1,664	(5,338)	(1,002)	-	4,337
Bugtussle	-	0.000000%	480	0.001109%	0.001109 %	12,480	1,831	(3,400)	10,910	2,047	8,863	-
Burbank	-	0.000000%	420	0.000970%	0.000970 %	10,920	1,602	(2,975)	9,547	1,791	7,755	-
Burlington	1,140	0.002738%	1,200	0.002772%	0.000034 %	382	56	(104)	334	63	271	-
Burns Flat	660	0.001585%	720	0.001663%	0.000078 %	878	129	(239)	767	144	623	-
Butler	1,080	0.002594%	1,200	0.002772%	0.000178 %	2,004	294	(546)	1,752	329	1,423	-
Byars	540	0.001297%	540	0.001247%	(0.000050)%	(558)	(82)	152	(488)	(92)	-	396
Byng	900	0.002161%	900	0.002079%	(0.000083)%	(930)	(136)	253	(813)	(153)	-	661
Cache	960	0.002306%	1,380	0.003188%	0.000882 %	9,928	1,456	(2,705)	8,679	1,628	7,051	-
Caddo	840	0.002017%	720	0.001663%	(0.000354)%	(3,988)	(585)	1,087	(3,487)	(654)	-	2,832
Calera	1,500	0.003602%	-	0.000000%	(0.003602)%	(40,551)	(5,948)	11,049	(35,450)	(6,651)	-	28,799
Calumet	1,140	0.002738%	1,140	0.002633%	(0.000105)%	(1,178)	(173)	321	(1,030)	(193)	-	837
Calvin	1,380	0.003314%	660	0.001524%	(0.001790)%	(20,146)	(2,955)	5,489	(17,612)	(3,304)	-	14,308
Camargo	1,020	0.002450%	1,020	0.002356%	(0.000094)%	(1,054)	(155)	287	(922)	(173)	-	749
Canadian	780	0.001873%	720	0.001663%	(0.000210)%	(2,366)	(347)	645	(2,069)	(388)	-	1,680
Caney	1,320	0.003170%	1,080	0.002495%	(0.000676)%	(7,604)	(1,115)	2,072	(6,648)	(1,247)	-	5,401
Canton	1,140	0.002738%	1,440	0.003326%	0.000588 %	6,622	971	(1,804)	5,789	1,086	4,703	-
Canute	1,140	0.002738%	1,380	0.003188%	0.000450 %	5,062	743	(1,379)	4,425	830	3,595	-
Capron	1,200	0.002882%	300	0.000693%	(0.002189)%	(24,640)	(3,614)	6,714	(21,541)	(4,041)	-	17,500
Carmen	1,080	0.002594%	960	0.002217%	(0.000376)%	(4,236)	(621)	1,154	(3,703)	(695)	-	3,009
Carnegie	960	0.002306%	960	0.002217%	(0.000088)%	(992)	(146)	270	(867)	(163)	-	705

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	Share of	Pension Expense	Amount Recorded	Amount Recorded
Contributions	Allocation	Contributions	Allocation	Change in	June 30, 2018,	June 30, 2018,	June 30, 2018,	June 30, 2018,	for June 30, 2019,	as Deferred	as Deferred	
Percentage	Percentage	Percentage	Percentage	Proportion	Net Pension	Deferred	Deferred	Net Pension Liability	Due to Changes	Changes in	Changes in	
					Liability	Inflows	Outflows	Inflows and	in Proportion	Proportion	Proportion	
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Carney	-	0.000000%	1,240	0.002864%	0.002864 %	32,240	4,729	(8,784)	28,185	5,288	22,897	-
Carter	1,140	0.002738%	1,080	0.002495%	(0.000243)%	(2,738)	(402)	746	(2,394)	(449)	-	1,945
Catoosa	47,889	0.115011%	70,182	0.162106%	0.047095 %	530,124	77,763	(144,442)	463,445	86,950	376,494	-
Cedar Country	-	0.000000%	2,040	0.004712%	0.004712 %	53,040	7,780	(14,452)	46,369	8,700	37,669	-
Cement	1,140	0.002738%	2,280	0.005266%	0.002529 %	28,462	4,175	(7,755)	24,882	4,668	20,214	-
Central High	-	0.000000%	5,460	0.012612%	0.012612 %	141,961	20,824	(38,680)	124,105	23,284	100,821	-
Central Lincoln	540	0.001297%	780	0.001802%	0.000505 %	5,682	833	(1,548)	4,967	932	4,035	-
Chandler	60,937	0.146346%	49,617	0.114605%	(0.031741)%	(357,295)	(52,411)	97,352	(312,354)	(58,603)	-	253,751
Chattanooga	840	0.002017%	840	0.001940%	(0.000077)%	(868)	(127)	237	(759)	(142)	-	617
Checotah	1,020	0.002450%	960	0.002217%	(0.000232)%	(2,614)	(383)	712	(2,285)	(429)	-	1,857
Chelsea	1,320	0.003170%	1,020	0.002356%	(0.000814)%	(9,164)	(1,344)	2,497	(8,012)	(1,503)	-	6,508
Cherokee	1,260	0.003026%	1,260	0.002910%	(0.000116)%	(1,302)	(191)	355	(1,138)	(214)	-	925
Cheyenne	1,200	0.002882%	1,200	0.002772%	(0.000110)%	(1,240)	(182)	338	(1,084)	(203)	-	881
Chickasha	317,224	0.761850%	324,952	0.750574%	(0.011276)%	(126,930)	(18,619)	34,585	(110,965)	(20,819)	-	90,146
Choctaw	58,885	0.141418%	69,043	0.159474%	0.018056 %	203,246	29,814	(55,378)	177,682	33,336	144,346	-
Chouteau	12,896	0.030971%	14,088	0.032541%	0.001569 %	17,662	2,591	(4,812)	15,441	2,897	12,544	-
Claremore	426,738	1.024861%	423,481	0.978157%	(0.046704)%	(525,719)	(77,117)	143,242	(459,594)	(86,228)	-	373,366
Clayton	660	0.001585%	840	0.001940%	0.000355 %	3,998	586	(1,089)	3,495	656	2,839	-
Cleo Springs	840	0.002017%	1,012	0.002338%	0.000320 %	3,604	529	(982)	3,151	591	2,559	-
Cleveland	31,708	0.076149%	29,066	0.067137%	(0.009013)%	(101,450)	(14,882)	27,642	(88,690)	(16,640)	-	72,050
Clinton	64,019	0.153748%	77,339	0.178638%	0.024890 %	280,177	41,099	(76,339)	244,936	45,954	198,982	-
Coalgate	39,914	0.095859%	38,306	0.088480%	(0.007379)%	(83,058)	(12,184)	22,631	(72,611)	(13,623)	-	58,988
Colbert	720	0.001729%	-	0.000000%	(0.001729)%	(19,464)	(2,855)	5,303	(17,016)	(3,193)	-	13,824
Colcord	-	0.000000%	1,860	0.004296%	0.004296 %	48,360	7,094	(13,177)	42,278	7,932	34,346	-
Cole	720	0.001729%	660	0.001524%	(0.000205)%	(2,304)	(338)	628	(2,014)	(378)	-	1,636

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Coleman	-	0.000000%	180	0.000416%	0.000416 %	4,680	687	(1,275)	4,091	768	3,324	-
Collinsville	121,631	0.292110%	132,960	0.307111%	0.015000 %	168,851	24,768	(46,006)	147,613	27,695	119,918	-
Collinsville RFPD	20,151	0.048396%	16,484	0.038076%	(0.010320)%	(116,167)	(17,040)	31,652	(101,555)	(19,054)	-	82,502
Colony	780	0.001873%	60	0.000139%	(0.001735)%	(19,526)	(2,864)	5,320	(17,070)	(3,203)	-	13,868
Comanche	25,360	0.060905%	25,851	0.059710%	(0.001195)%	(13,451)	(1,973)	3,665	(11,759)	(2,206)	-	9,553
Commerce	2,100	0.005043%	1,260	0.002910%	(0.002133)%	(24,011)	(3,522)	6,542	(20,990)	(3,938)	-	17,052
Copan	600	0.001441%	240	0.000554%	(0.000887)%	(9,980)	(1,464)	2,719	(8,725)	(1,637)	-	7,088
Cordell	11,778	0.028287%	16,124	0.037244%	0.008957 %	100,820	14,789	(27,470)	88,139	16,536	71,602	-
Corn	960	0.002306%	780	0.001802%	(0.000504)%	(5,672)	(832)	1,545	(4,959)	(930)	-	4,028
Country Corner	780	0.001873%	-	0.000000%	(0.001873)%	(21,086)	(3,093)	5,745	(18,434)	(3,459)	-	14,975
County Fire Departments	91,200	0.219027%	-	0.000000%	(0.219027)%	(2,465,472)	(361,657)	671,764	(2,155,365)	(404,384)	-	1,750,981
Covington	960	0.002306%	900	0.002079%	(0.000227)%	(2,552)	(374)	695	(2,231)	(419)	-	1,813
Coweta	152,822	0.367018%	158,204	0.365419%	(0.001599)%	(18,003)	(2,641)	4,905	(15,739)	(2,953)	-	12,786
Cox's Store	-	0.000000%	2,520	0.005821%	0.005821 %	65,520	9,611	(17,852)	57,279	10,747	46,533	-
Coyle	420	0.001009%	-	0.000000%	(0.001009)%	(11,354)	(1,666)	3,094	(9,926)	(1,862)	-	8,064
Crescent	1,020	0.002450%	1,140	0.002633%	0.000184 %	2,066	303	(563)	1,806	339	1,467	-
Cromwell	1,260	0.003026%	660	0.001524%	(0.001502)%	(16,902)	(2,479)	4,605	(14,776)	(2,772)	-	12,004
Crowder	960	0.002306%	1,020	0.002356%	0.000050 %	568	83	(155)	496	93	403	-
Cushing	150,827	0.362229%	148,412	0.342803%	(0.019426)%	(218,668)	(32,076)	59,580	(191,164)	(35,866)	-	155,298
Custer City	780	0.001873%	660	0.001524%	(0.000349)%	(3,926)	(576)	1,070	(3,432)	(644)	-	2,788
Cyril	1,320	0.003170%	1,260	0.002910%	(0.000260)%	(2,924)	(429)	797	(2,556)	(480)	-	2,077
Dacoma	1,260	0.003026%	1,020	0.002356%	(0.000670)%	(7,542)	(1,106)	2,055	(6,594)	(1,237)	-	5,357
Davenport	780	0.001873%	720	0.001663%	(0.000210)%	(2,366)	(347)	645	(2,069)	(388)	-	1,680
Davidson	-	0.000000%	1,380	0.003188%	0.003188 %	35,880	5,263	(9,776)	31,367	5,885	25,482	-
Davis	1,440	0.003458%	1,380	0.003188%	(0.000271)%	(3,048)	(447)	831	(2,665)	(500)	-	2,165

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	<u>Employer Allocations</u>		<u>Employer Allocations</u>									
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Deer Creek	16,284	0.039107%	15,643	0.036132%	(0.002975)%	(33,493)	(4,913)	9,126	(29,281)	(5,494)	-	23,787
Del City	203,871	0.489619%	255,439	0.590013%	0.100394 %	1,130,083	165,770	(307,912)	987,941	185,355	802,586	-
Delaware	1,200	0.002882%	-	0.000000%	(0.002882)%	(32,440)	(4,759)	8,839	(28,360)	(5,321)	-	23,039
Delhi	3,600	0.008646%	-	0.000000%	(0.008646)%	(97,321)	(14,276)	26,517	(85,080)	(15,963)	-	69,118
Depew	-	0.000000%	1,080	0.002495%	0.002495 %	28,080	4,119	(7,651)	24,548	4,606	19,943	-
Dept of Agr	-	0.000000%	90,960	0.210099%	0.210099 %	2,364,976	346,915	(644,382)	2,067,509	387,900	1,679,609	-
Dewar	600	0.001441%	540	0.001247%	(0.000194)%	(2,180)	(320)	594	(1,906)	(358)	-	1,548
Dewey	1,080	0.002594%	1,140	0.002633%	0.000039 %	444	65	(121)	388	73	315	-
Dibble	2,680	0.006436%	-	0.000000%	(0.006436)%	(72,450)	(10,628)	19,740	(63,337)	(11,883)	-	51,454
Dickson	1,500	0.003602%	1,260	0.002910%	(0.000692)%	(7,790)	(1,143)	2,123	(6,810)	(1,278)	-	5,533
Dill City	660	0.001585%	840	0.001940%	0.000355 %	3,998	586	(1,089)	3,495	656	2,839	-
Dover	1,140	0.002738%	1,020	0.002356%	(0.000382)%	(4,298)	(631)	1,171	(3,758)	(705)	-	3,053
Drummond	2,040	0.004899%	960	0.002217%	(0.002682)%	(30,189)	(4,428)	8,225	(26,391)	(4,951)	-	21,440
Drumright	27,380	0.065756%	27,753	0.064104%	(0.001652)%	(18,591)	(2,727)	5,066	(16,253)	(3,049)	-	13,203
Duncan	322,886	0.775448%	339,968	0.785257%	0.009809 %	110,419	16,197	(30,086)	96,530	18,111	78,420	-
Durant	268,059	0.643774%	292,904	0.676550%	0.032776 %	368,940	54,119	(100,525)	322,535	60,513	262,021	-
Dustin	660	0.001585%	840	0.001940%	0.000355 %	3,998	586	(1,089)	3,495	656	2,839	-
Eakly	1,020	0.002450%	780	0.001802%	(0.000648)%	(7,294)	(1,070)	1,987	(6,377)	(1,196)	-	5,180
Earlsboro	1,440	0.003458%	1,440	0.003326%	(0.000132)%	(1,488)	(218)	406	(1,301)	(244)	-	1,057
East Duke	900	0.002161%	780	0.001802%	(0.000360)%	(4,050)	(594)	1,104	(3,541)	(664)	-	2,876
Edmond	1,582,945	3.801623%	1,713,989	3.958969%	0.157346 %	1,771,159	259,809	(482,585)	1,548,382	290,503	1,257,879	-
El Reno	257,142	0.617555%	302,681	0.699132%	0.081577 %	918,269	134,700	(250,200)	802,769	150,613	652,156	-
Eldorado	840	0.002017%	900	0.002079%	0.000061 %	692	101	(189)	605	113	491	-
Elgin	7,942	0.019073%	8,296	0.019161%	0.000088 %	993	146	(271)	868	163	705	-
Elk City	163,419	0.392468%	169,907	0.392452%	(0.000016)%	(183)	(27)	50	(160)	(30)	-	130

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Proportionate	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Share of	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	June 30, 2018,	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation Percentage	Contributions	Allocation Percentage		June 30, 2018, Net Pension Liability	June 30, 2018, Deferred Inflows	June 30, 2018, Deferred Outflows	Net Pension Liability and Deferred Inflows and Outflows	for June 30, 2019, (ONLY) Due to Changes in Proportion	as Deferred Outflows Due to Changes in Proportion	as Deferred Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Elmer Rural	-	0.000000%	60	0.000139%	0.000139 %	1,560	229	(425)	1,364	256	1,108	-
Elmore City	1,800	0.004323%	180	0.000416%	(0.003907)%	(43,981)	(6,451)	11,983	(38,449)	(7,214)	-	31,235
Empire City	1,380	0.003314%	1,200	0.002772%	(0.000542)%	(6,106)	(896)	1,664	(5,338)	(1,002)	-	4,337
Enid	742,774	1.783856%	760,430	1.756440%	(0.027416)%	(308,602)	(45,269)	84,084	(269,786)	(50,617)	-	219,170
Erick	1,140	0.002738%	1,140	0.002633%	(0.000105)%	(1,178)	(173)	321	(1,030)	(193)	-	837
Eufaula	1,260	0.003026%	1,200	0.002772%	(0.000254)%	(2,862)	(420)	780	(2,502)	(469)	-	2,033
Fairfax	1,500	0.003602%	1,020	0.002356%	(0.001246)%	(14,030)	(2,058)	3,823	(12,266)	(2,301)	-	9,964
Fairland	1,080	0.002594%	1,200	0.002772%	0.000178 %	2,004	294	(546)	1,752	329	1,423	-
Fairmont	660	0.001585%	600	0.001386%	(0.000199)%	(2,242)	(329)	611	(1,960)	(368)	-	1,592
Fairview	3,691	0.008864%	6,614	0.015277%	0.006413 %	72,190	10,589	(19,669)	63,110	11,840	51,269	-
Fallis	180	0.000432%	-	0.000000%	(0.000432)%	(4,866)	(714)	1,326	(4,254)	(798)	-	3,456
Fargo	840	0.002017%	1,980	0.004573%	0.002556 %	28,772	4,221	(7,839)	25,153	4,719	20,434	-
Fletcher	-	0.000000%	1,740	0.004019%	0.004019 %	45,240	6,636	(12,327)	39,550	7,420	32,130	-
Forest Park	-	0.000000%	360	0.000832%	0.000832 %	9,360	1,373	(2,550)	8,183	1,535	6,648	-
Forgan	900	0.002161%	1,080	0.002495%	0.000333 %	3,750	550	(1,022)	3,278	615	2,663	-
Fort Cobb	900	0.002161%	1,080	0.002495%	0.000333 %	3,750	550	(1,022)	3,278	615	2,663	-
Fort Gibson	16,218	0.038949%	16,998	0.039262%	0.000313 %	3,519	516	(959)	3,076	577	2,499	-
Fort Supply	1,080	0.002594%	1,080	0.002495%	(0.000099)%	(1,116)	(164)	304	(976)	(183)	-	793
Foss	900	0.002161%	960	0.002217%	0.000056 %	630	92	(172)	551	103	447	-
Foyil	900	0.002161%	900	0.002079%	(0.000083)%	(930)	(136)	253	(813)	(153)	-	661
Francis	1,200	0.002882%	1,800	0.004158%	0.001276 %	14,360	2,106	(3,913)	12,554	2,355	10,198	-
Frederick	46,743	0.112259%	45,957	0.106152%	(0.006107)%	(68,743)	(10,084)	18,730	(60,097)	(11,275)	-	48,822
Freedom	1,140	0.002738%	1,080	0.002495%	(0.000243)%	(2,738)	(402)	746	(2,394)	(449)	-	1,945
Gage	1,320	0.003170%	720	0.001663%	(0.001507)%	(16,964)	(2,488)	4,622	(14,831)	(2,782)	-	12,048
Garber	1,440	0.003458%	1,200	0.002772%	(0.000687)%	(7,728)	(1,134)	2,106	(6,756)	(1,268)	-	5,489

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Gate	1,380	0.003314%	1,320	0.003049%	(0.000265)%	(2,986)	(438)	814	(2,611)	(490)	-	2,121
Geary	1,020	0.002450%	1,200	0.002772%	0.000322 %	3,626	532	(988)	3,170	595	2,575	-
Geronimo	780	0.001873%	720	0.001663%	(0.000210)%	(2,366)	(347)	645	(2,069)	(388)	-	1,680
Glencoe	1,440	0.003458%	1,320	0.003049%	(0.000409)%	(4,608)	(676)	1,256	(4,029)	(756)	-	3,273
Glenpool	195,979	0.470667%	214,900	0.496375%	0.025708 %	289,387	42,450	(78,849)	252,988	47,465	205,523	-
Goldsby	840	0.002017%	840	0.001940%	(0.000077)%	(868)	(127)	237	(759)	(142)	-	617
Goltry	1,020	0.002450%	900	0.002079%	(0.000371)%	(4,174)	(612)	1,137	(3,649)	(685)	-	2,965
Goodwell	1,800	0.004323%	840	0.001940%	(0.002383)%	(26,820)	(3,934)	7,308	(23,447)	(4,399)	-	19,048
Gooseneck Bend	1,440	0.003458%	780	0.001802%	(0.001657)%	(18,648)	(2,736)	5,081	(16,303)	(3,059)	-	13,244
Gore	180	0.000432%	840	0.001940%	0.001508 %	16,974	2,490	(4,625)	14,839	2,784	12,055	-
Gotebo	660	0.001585%	780	0.001802%	0.000217 %	2,438	358	(664)	2,131	400	1,731	-
Gracemont	720	0.001729%	-	0.000000%	(0.001729)%	(19,464)	(2,855)	5,303	(17,016)	(3,193)	-	13,824
Grandfield	1,140	0.002738%	1,140	0.002633%	(0.000105)%	(1,178)	(173)	321	(1,030)	(193)	-	837
Granite	900	0.002161%	1,140	0.002633%	0.000472 %	5,310	779	(1,447)	4,642	871	3,771	-
Greenfield	840	0.002017%	1,560	0.003603%	0.001586 %	17,852	2,619	(4,864)	15,607	2,928	12,678	-
Grove	37,330	0.089653%	38,989	0.090057%	0.000404 %	4,548	667	(1,239)	3,976	746	3,230	-
Guthrie	194,294	0.466619%	221,871	0.512478%	0.045859 %	516,210	75,722	(140,651)	451,281	84,668	366,613	-
Guymon	154,737	0.371617%	144,642	0.334094%	(0.037523)%	(422,378)	(61,958)	115,085	(369,251)	(69,278)	-	299,973
Haileyville	180	0.000432%	1,260	0.002910%	0.002478 %	27,894	4,092	(7,600)	24,386	4,575	19,810	-
Hammon	-	0.000000%	2,160	0.004989%	0.004989 %	56,160	8,238	(15,302)	49,097	9,211	39,885	-
Hardesty	240	0.000576%	360	0.000832%	0.000255 %	2,872	421	(783)	2,511	471	2,040	-
Harrah	32,299	0.077569%	35,032	0.080917%	0.003348 %	37,687	5,528	(10,269)	32,947	6,181	26,766	-
Hartshorne	960	0.002306%	840	0.001940%	(0.000365)%	(4,112)	(603)	1,120	(3,595)	(674)	-	2,920
Haskell	780	0.001873%	840	0.001940%	0.000067 %	754	111	(205)	659	124	535	-
Hastings	-	0.000000%	660	0.001524%	0.001524 %	17,160	2,517	(4,676)	15,002	2,815	12,187	-

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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Haworth	1,500	0.003602%	1,320	0.003049%	(0.000553)%	(6,230)	(914)	1,698	(5,447)	(1,022)	-	4,425
Healdton	1,920	0.004611%	1,260	0.002910%	(0.001701)%	(19,144)	(2,808)	5,216	(16,736)	(3,140)	-	13,596
Heavener	1,260	0.003026%	1,260	0.002910%	(0.000116)%	(1,302)	(191)	355	(1,138)	(214)	-	925
Helena	1,200	0.002882%	1,200	0.002772%	(0.000110)%	(1,240)	(182)	338	(1,084)	(203)	-	881
Hennessey	1,020	0.002450%	900	0.002079%	(0.000371)%	(4,174)	(612)	1,137	(3,649)	(685)	-	2,965
Henryetta	74,598	0.179155%	77,825	0.179760%	0.000606 %	6,816	1,000	(1,857)	5,959	1,118	4,841	-
Hickory	720	0.001729%	720	0.001663%	(0.000066)%	(744)	(109)	203	(651)	(122)	-	528
Hickory Hills	420	0.001009%	1,020	0.002356%	0.001347 %	15,166	2,225	(4,132)	13,258	2,488	10,771	-
Hinton	1,500	0.003602%	1,200	0.002772%	(0.000831)%	(9,350)	(1,372)	2,548	(8,174)	(1,534)	-	6,641
Hitchcock	660	0.001585%	1,200	0.002772%	0.001187 %	13,358	1,959	(3,640)	11,678	2,191	9,487	-
Hobart	24,030	0.057711%	24,289	0.056103%	(0.001608)%	(18,101)	(2,655)	4,932	(15,824)	(2,969)	-	12,855
Holdenville	33,134	0.079576%	34,579	0.079872%	0.000296 %	3,328	488	(907)	2,910	546	2,364	-
Hollis	1,020	0.002450%	960	0.002217%	(0.000232)%	(2,614)	(383)	712	(2,285)	(429)	-	1,857
Hominy	15,916	0.038225%	16,892	0.039016%	0.000792 %	8,911	1,307	(2,428)	7,790	1,462	6,328	-
Hooker	1,080	0.002594%	1,080	0.002495%	(0.000099)%	(1,116)	(164)	304	(976)	(183)	-	793
Howe	780	0.001873%	660	0.001524%	(0.000349)%	(3,926)	(576)	1,070	(3,432)	(644)	-	2,788
Hugo	73,625	0.176818%	77,694	0.179456%	0.002639 %	29,704	4,357	(8,093)	25,968	4,872	21,096	-
Hulbert	1,500	0.003602%	1,380	0.003188%	(0.000415)%	(4,670)	(685)	1,273	(4,083)	(766)	-	3,317
Hunter	720	0.001729%	780	0.001802%	0.000072 %	816	120	(222)	713	134	579	-
Hydro	960	0.002306%	1,080	0.002495%	0.000189 %	2,128	312	(580)	1,860	349	1,511	-
Idabel	58,349	0.140131%	61,880	0.142929%	0.002798 %	31,493	4,620	(8,581)	27,532	5,165	22,366	-
Indiahoma	960	0.002306%	780	0.001802%	(0.000504)%	(5,672)	(832)	1,545	(4,959)	(930)	-	4,028
Inola	1,200	0.002882%	1,200	0.002772%	(0.000110)%	(1,240)	(182)	338	(1,084)	(203)	-	881
Jacktown	720	0.001729%	-	0.000000%	(0.001729)%	(19,464)	(2,855)	5,303	(17,016)	(3,193)	-	13,824
Jay	960	0.002306%	720	0.001663%	(0.000642)%	(7,232)	(1,061)	1,971	(6,323)	(1,186)	-	5,136

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	Share of	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation Percentage	Contributions	Allocation Percentage		June 30, 2018, Net Pension Liability	June 30, 2018, Deferred Inflows	June 30, 2018, Deferred Outflows	June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	for June 30, 2019, (ONLY) Due to Changes in Proportion	as Deferred Outflows Due to Changes in Proportion	as Deferred Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Jenks	150,521	0.361494%	160,000	0.369567%	0.008073 %	90,870	13,330	(24,759)	79,441	14,904	64,536	-
Jennings	1,440	0.003458%	-	0.000000%	(0.003458)%	(38,928)	(5,710)	10,607	(34,032)	(6,385)	-	27,647
Jet	660	0.001585%	-	0.000000%	(0.001585)%	(17,842)	(2,617)	4,861	(15,598)	(2,926)	-	12,672
Jones	6,030	0.014482%	2,310	0.005336%	(0.009146)%	(102,953)	(15,102)	28,051	(90,003)	(16,886)	-	73,117
Kansas	960	0.002306%	1,380	0.003188%	0.000882 %	9,928	1,456	(2,705)	8,679	1,628	7,051	-
Kaw City	780	0.001873%	900	0.002079%	0.000206 %	2,314	339	(630)	2,023	380	1,643	-
Kellyville	2,160	0.005187%	1,320	0.003049%	(0.002139)%	(24,073)	(3,531)	6,559	(21,045)	(3,948)	-	17,096
Kendrick	60	0.000144%	-	0.000000%	(0.000144)%	(1,622)	(238)	442	(1,418)	(266)	-	1,152
Keota	1,200	0.002882%	1,080	0.002495%	(0.000387)%	(4,360)	(640)	1,188	(3,812)	(715)	-	3,097
Keyes	780	0.001873%	900	0.002079%	0.000206 %	2,314	339	(630)	2,023	380	1,643	-
Kiefer	1,819	0.004369%	739	0.001707%	(0.002662)%	(29,960)	(4,395)	8,163	(26,192)	(4,914)	-	21,278
Kingfisher	113,186	0.271830%	136,799	0.315978%	0.044147 %	496,944	72,896	(135,402)	434,438	81,508	352,930	-
Kingston	900	0.002161%	1,200	0.002772%	0.000610 %	6,870	1,008	(1,872)	6,006	1,127	4,879	-
Kinta	960	0.002306%	-	0.000000%	(0.002306)%	(25,952)	(3,807)	7,071	(22,688)	(4,257)	-	18,431
Kiowa	480	0.001153%	420	0.000970%	(0.000183)%	(2,056)	(302)	560	(1,797)	(337)	-	1,460
Konawa	1,740	0.004179%	-	0.000000%	(0.004179)%	(47,039)	(6,900)	12,817	(41,122)	(7,715)	-	33,407
Krebs	1,980	0.004755%	240	0.000554%	(0.004201)%	(47,287)	(6,936)	12,884	(41,339)	(7,756)	-	33,583
Kremlin	-	0.000000%	2,100	0.004851%	0.004851 %	54,600	8,009	(14,877)	47,733	8,955	38,777	-
Lahoma	1,020	0.002450%	1,080	0.002495%	0.000045 %	506	74	(138)	442	83	359	-
Lamar	540	0.001297%	-	0.000000%	(0.001297)%	(14,598)	(2,141)	3,978	(12,762)	(2,394)	-	10,368
Lamont	1,860	0.004467%	1,020	0.002356%	(0.002111)%	(23,762)	(3,486)	6,475	(20,774)	(3,897)	-	16,876
Langley	1,320	0.003170%	1,260	0.002910%	(0.000260)%	(2,924)	(429)	797	(2,556)	(480)	-	2,077
Laverne	1,200	0.002882%	1,320	0.003049%	0.000167 %	1,880	276	(512)	1,643	308	1,335	-
Lawton	1,183,595	2.842538%	1,289,414	2.978288%	0.135750 %	1,528,063	224,150	(416,349)	1,335,863	250,631	1,085,232	-
Leedey	1,020	0.002450%	1,380	0.003188%	0.000738 %	8,306	1,218	(2,263)	7,261	1,362	5,899	-

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	Share of	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation	Contributions	Allocation	Change in	June 30, 2018,	June 30, 2018,	June 30, 2018,	June 30, 2018,	for June 30, 2019,	as Deferred	as Deferred
		Percentage		Percentage	Proportion	Net Pension	Deferred	Deferred	Net Pension Liability	(ONLY)	Outflows Due to	Inflows Due to
						Liability	Inflows	Outflows	and Deferred	Due to Changes	Changes in	Changes in
									Inflows and	in Proportion	Proportion	Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Lenapah	780	0.001873%	540	0.001247%	(0.000626)%	(7,046)	(1,034)	1,920	(6,160)	(1,156)	-	5,004
Lexington	1,080	0.002594%	1,200	0.002772%	0.000178 %	2,004	294	(546)	1,752	329	1,423	-
Lindsay	63,914	0.153497%	60,456	0.139642%	(0.013855)%	(155,958)	(22,877)	42,494	(136,341)	(25,580)	-	110,761
Little Axe	120	0.000288%	1,020	0.002356%	0.002068 %	23,276	3,414	(6,342)	20,348	3,818	16,531	-
Loco	2,100	0.005043%	840	0.001940%	(0.003103)%	(34,931)	(5,124)	9,517	(30,537)	(5,729)	-	24,808
Locust Grove	1,740	0.004179%	1,020	0.002356%	(0.001823)%	(20,518)	(3,010)	5,591	(17,938)	(3,365)	-	14,572
Lone Grove	23,025	0.055297%	23,341	0.053913%	(0.001384)%	(15,574)	(2,284)	4,243	(13,615)	(2,554)	-	11,060
Lone Wolf	1,560	0.003747%	1,140	0.002633%	(0.001113)%	(12,532)	(1,838)	3,415	(10,956)	(2,056)	-	8,900
Longdale	1,020	0.002450%	960	0.002217%	(0.000232)%	(2,614)	(383)	712	(2,285)	(429)	-	1,857
Loyal	1,200	0.002882%	600	0.001386%	(0.001496)%	(16,840)	(2,470)	4,588	(14,722)	(2,762)	-	11,960
Luther	1,265	0.003037%	720	0.001663%	(0.001374)%	(15,464)	(2,268)	4,213	(13,519)	(2,536)	-	10,983
Macomb	1,140	0.002738%	120	0.000277%	(0.002461)%	(27,698)	(4,063)	7,547	(24,214)	(4,543)	-	19,671
Madill	30,478	0.073197%	30,304	0.069996%	(0.003201)%	(36,034)	(5,286)	9,818	(31,502)	(5,910)	-	25,591
Manchester	-	0.000000%	1,620	0.003742%	0.003742 %	42,120	6,179	(11,476)	36,822	6,909	29,914	-
Mangum	25,152	0.060404%	24,483	0.056551%	(0.003854)%	(43,378)	(6,363)	11,819	(37,922)	(7,115)	-	30,807
Manitou	600	0.001441%	840	0.001940%	0.000499 %	5,620	824	(1,531)	4,913	922	3,991	-
Mannford	1,140	0.002738%	1,140	0.002633%	(0.000105)%	(1,178)	(173)	321	(1,030)	(193)	-	837
Mannsville	540	0.001297%	780	0.001802%	0.000505 %	5,682	833	(1,548)	4,967	932	4,035	-
Maramec	480	0.001153%	480	0.001109%	(0.000044)%	(496)	(73)	135	(434)	(81)	-	352
Marietta	1,200	0.002882%	-	0.000000%	(0.002882)%	(32,440)	(4,759)	8,839	(28,360)	(5,321)	-	23,039
Marland	720	0.001729%	780	0.001802%	0.000072 %	816	120	(222)	713	134	579	-
Marlow	25,748	0.061836%	26,791	0.061881%	0.000045 %	508	74	(138)	444	83	361	-
Marshall	1,020	0.002450%	60	0.000139%	(0.002311)%	(26,014)	(3,816)	7,088	(22,742)	(4,267)	-	18,475
Maud	1,260	0.003026%	1,140	0.002633%	(0.000393)%	(4,422)	(649)	1,205	(3,866)	(725)	-	3,141
Maysville	960	0.002306%	1,020	0.002356%	0.000050 %	568	83	(155)	496	93	403	-

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	Share of	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation	Contributions	Allocation	Change in	June 30, 2018,	June 30, 2018,	June 30, 2018,	June 30, 2018,	for June 30, 2019,	as Deferred	as Deferred
		Percentage		Percentage	Proportion	Net Pension	Deferred	Deferred	Net Pension Liability	(ONLY)	Outflows Due to	Inflows Due to
						Liability	Inflows	Outflows	and Deferred	Due to Changes	Changes in	Changes in
									Outflows	in Proportion	Proportion	Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
McAlester	301,802	0.724811%	317,200	0.732668%	0.007857 %	88,445	12,974	(24,098)	77,320	14,507	62,813	-
McCurtain	720	0.001729%	1,020	0.002356%	0.000627 %	7,056	1,035	(1,923)	6,168	1,157	5,011	-
McKey	-	0.000000%	300	0.000693%	0.000693 %	7,800	1,144	(2,125)	6,819	1,279	5,540	-
McLoud	15,395	0.036972%	14,466	0.033413%	(0.003559)%	(40,065)	(5,877)	10,917	(35,026)	(6,571)	-	28,454
Medford	1,080	0.002594%	900	0.002079%	(0.000515)%	(5,796)	(850)	1,579	(5,067)	(951)	-	4,116
Meeker	840	0.002017%	900	0.002079%	0.000061 %	692	101	(189)	605	113	491	-
Meno	1,140	0.002738%	1,080	0.002495%	(0.000243)%	(2,738)	(402)	746	(2,394)	(449)	-	1,945
Meridian	540	0.001297%	-	0.000000%	(0.001297)%	(14,598)	(2,141)	3,978	(12,762)	(2,394)	-	10,368
Miami	175,403	0.421251%	170,934	0.394823%	(0.026427)%	(297,480)	(43,637)	81,054	(260,063)	(48,792)	-	211,271
Midwest City	1,043,466	2.506002%	1,096,998	2.533845%	0.027844 %	313,420	45,975	(85,397)	273,998	51,407	222,592	-
Millburn	1,560	0.003747%	720	0.001663%	(0.002083)%	(23,452)	(3,440)	6,390	(20,503)	(3,847)	-	16,656
Mill Creek	1,140	0.002738%	-	0.000000%	(0.002738)%	(30,818)	(4,521)	8,397	(26,942)	(5,055)	-	21,887
Millerton	420	0.001009%	720	0.001663%	0.000654 %	7,366	1,081	(2,007)	6,439	1,208	5,231	-
Minco	1,140	0.002738%	1,140	0.002633%	(0.000105)%	(1,178)	(173)	321	(1,030)	(193)	-	837
Monkey Island	27,877	0.066950%	23,010	0.053149%	(0.013801)%	(155,347)	(22,788)	42,327	(135,808)	(25,480)	-	110,328
Moore	1,019,782	2.449124%	1,055,212	2.437327%	(0.011796)%	(132,785)	(19,478)	36,180	(116,084)	(21,779)	-	94,304
Mooreland	1,140	0.002738%	1,260	0.002910%	0.000173 %	1,942	285	(529)	1,698	318	1,379	-
Morgan's Corner	-	0.000000%	960	0.002217%	0.002217 %	24,960	3,661	(6,801)	21,821	4,094	17,727	-
Morris	960	0.002306%	900	0.002079%	(0.000227)%	(2,552)	(374)	695	(2,231)	(419)	-	1,813
Morrison	1,260	0.003026%	2,340	0.005405%	0.002379 %	26,778	3,928	(7,296)	23,410	4,392	19,018	-
Mounds	720	0.001729%	720	0.001663%	(0.000066)%	(744)	(109)	203	(651)	(122)	-	528
Mountain Park	180	0.000432%	180	0.000416%	(0.000017)%	(186)	(27)	51	(163)	(31)	-	132
Mt. View	-	0.000000%	1,680	0.003880%	0.003880 %	43,680	6,407	(11,902)	38,186	7,164	31,022	-
Muldrow	1,800	0.004323%	1,080	0.002495%	(0.001828)%	(20,580)	(3,019)	5,608	(17,992)	(3,376)	-	14,616
Mulhall	1,020	0.002450%	1,020	0.002356%	(0.000094)%	(1,054)	(155)	287	(922)	(173)	-	749

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Allocations		Employer Allocations									
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Muskogee	753,168	1.808819%	749,158	1.730404%	(0.078415)%	(882,677)	(129,479)	240,502	(771,654)	(144,776)	-	626,879
Mustang	187,146	0.449451%	211,942	0.489544%	0.040092 %	451,298	66,200	(122,965)	394,534	74,021	320,512	-
Nash	-	0.000000%	1,620	0.003742%	0.003742 %	42,120	6,179	(11,476)	36,822	6,909	29,914	-
Newcastle	135,184	0.324660%	132,987	0.307172%	(0.017488)%	(196,852)	(28,876)	53,636	(172,092)	(32,287)	-	139,804
Newkirk	34,089	0.081870%	38,299	0.088463%	0.006594 %	74,223	10,888	(20,223)	64,887	12,174	52,713	-
Nichols Hills	139,448	0.334899%	154,797	0.357550%	0.022651 %	254,967	37,401	(69,471)	222,898	41,819	181,078	-
Nicoma Park	13,640	0.032758%	12,804	0.029576%	(0.003183)%	(35,824)	(5,255)	9,761	(31,318)	(5,876)	-	25,442
Noble	88,425	0.212362%	89,599	0.206955%	(0.005406)%	(60,857)	(8,927)	16,582	(53,202)	(9,982)	-	43,221
Norman	1,711,619	4.110648%	1,651,024	3.813534%	(0.297114)%	(3,344,448)	(490,593)	911,257	(2,923,784)	(548,552)	-	2,375,232
Nowata	2,836	0.006810%	21,638	0.049979%	0.043170 %	485,937	71,281	(132,403)	424,816	79,703	345,113	-
NW Rogers	132,995	0.319402%	126,073	0.291204%	(0.028198)%	(317,412)	(46,561)	86,485	(277,488)	(52,062)	-	225,427
Oak Cliff	35,141	0.084395%	-	0.000000%	(0.084395)%	(949,989)	(139,353)	258,842	(830,499)	(155,816)	-	674,683
Oak Cliff FPD	-	0.000000%	39,566	0.091389%	0.091389 %	1,028,713	150,901	(280,292)	899,321	168,728	730,593	-
Oak Grove	1,860	0.004467%	-	0.000000%	(0.004467)%	(50,283)	(7,376)	13,700	(43,958)	(8,247)	-	35,711
Oak Grove FPD	-	0.000000%	2,340	0.005405%	0.005405 %	60,840	8,925	(16,577)	53,188	9,979	43,209	-
Oak Grove Rural	1,800	0.004323%	-	0.000000%	(0.004323)%	(48,661)	(7,138)	13,258	(42,540)	(7,981)	-	34,559
Oakwood	-	0.000000%	960	0.002217%	0.002217 %	24,960	3,661	(6,801)	21,821	4,094	17,727	-
Oilton	900	0.002161%	900	0.002079%	(0.000083)%	(930)	(136)	253	(813)	(153)	-	661
Okarche	840	0.002017%	1,020	0.002356%	0.000339 %	3,812	559	(1,039)	3,332	625	2,707	-
Okay	960	0.002306%	780	0.001802%	(0.000504)%	(5,672)	(832)	1,545	(4,959)	(930)	-	4,028
Okeene	5,098	0.012243%	5,880	0.013582%	0.001339 %	15,075	2,211	(4,107)	13,179	2,473	10,706	-
Okemah	960	0.002306%	840	0.001940%	(0.000365)%	(4,112)	(603)	1,120	(3,595)	(674)	-	2,920
Oklahoma City	11,237,542	26.988236%	11,820,104	27.302067%	0.313831 %	3,532,632	518,197	(962,532)	3,088,298	579,418	2,508,880	-
Okmulgee	155,096	0.372482%	153,112	0.353658%	(0.018823)%	(211,884)	(31,081)	57,732	(185,233)	(34,753)	-	150,480
Oktaha	1,020	0.002450%	1,020	0.002356%	(0.000094)%	(1,054)	(155)	287	(922)	(173)	-	749

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	Share of	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation	Contributions	Allocation	Change in	June 30, 2018,	June 30, 2018,	June 30, 2018,	June 30, 2018,	for June 30, 2019,	as Deferred	as Deferred
		Percentage		Percentage	Proportion	Net Pension	Deferred	Deferred	Net Pension Liability	(ONLY)	Outflows Due to	Inflows Due to
						Liability	Inflows	Outflows	and Deferred	Due to Changes	Changes in	Changes in
									Inflows and	in Proportion	Proportion	Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Olustee	840	0.002017%	960	0.002217%	0.000200 %	2,252	330	(614)	1,969	369	1,599	-
Optima	60	0.000144%	-	0.000000%	(0.000144)%	(1,622)	(238)	442	(1,418)	(266)	-	1,152
Orlando	1,080	0.002594%	1,140	0.002633%	0.000039 %	444	65	(121)	388	73	315	-
Owasso	539,357	1.295327%	595,016	1.374367%	0.079041 %	889,718	130,512	(242,420)	777,809	145,930	631,879	-
Paden	1,500	0.003602%	780	0.001802%	(0.001801)%	(20,270)	(2,973)	5,523	(17,721)	(3,325)	-	14,396
Panama	960	0.002306%	900	0.002079%	(0.000227)%	(2,552)	(374)	695	(2,231)	(419)	-	1,813
Paoli	1,620	0.003891%	900	0.002079%	(0.001812)%	(20,394)	(2,992)	5,557	(17,829)	(3,345)	-	14,484
Pauls Valley	69,768	0.167556%	74,996	0.173227%	0.005671 %	63,836	9,364	(17,393)	55,807	10,470	45,337	-
Pawhuska	31,855	0.076503%	39,879	0.092112%	0.015609 %	175,705	25,774	(47,874)	153,605	28,819	124,786	-
Pawnee	5,664	0.013604%	6,628	0.015308%	0.001705 %	19,188	2,815	(5,228)	16,775	3,147	13,628	-
Perkins	10,842	0.026038%	11,154	0.025764%	(0.000273)%	(3,076)	(451)	838	(2,689)	(505)	-	2,185
Perry	68,932	0.165548%	71,288	0.164661%	(0.000887)%	(9,981)	(1,464)	2,719	(8,725)	(1,637)	-	7,088
Piedmont	36,117	0.086739%	41,500	0.095856%	0.009117 %	102,624	15,054	(27,962)	89,716	16,832	72,884	-
Pink	1,260	0.003026%	960	0.002217%	(0.000809)%	(9,102)	(1,335)	2,480	(7,957)	(1,493)	-	6,464
Pioneer Skelton	360	0.000865%	-	0.000000%	(0.000865)%	(9,732)	(1,428)	2,652	(8,508)	(1,596)	-	6,912
Pocola	-	0.000000%	2,640	0.006098%	0.006098 %	68,640	10,069	(18,702)	60,007	11,258	48,749	-
Ponca City	511,308	1.227964%	534,428	1.234421%	0.006457 %	72,683	10,662	(19,804)	63,541	11,921	51,620	-
Pond Creek	780	0.001873%	1,200	0.002772%	0.000899 %	10,114	1,484	(2,756)	8,842	1,659	7,183	-
Porter	960	0.002306%	600	0.001386%	(0.000920)%	(10,352)	(1,519)	2,821	(9,050)	(1,698)	-	7,352
Porum	1,260	0.003026%	1,200	0.002772%	(0.000254)%	(2,862)	(420)	780	(2,502)	(469)	-	2,033
Poteau	26,089	0.062656%	28,727	0.066353%	0.003697 %	41,611	6,104	(11,338)	36,377	6,825	29,552	-
Prague	1,320	0.003170%	1,320	0.003049%	(0.000121)%	(1,364)	(200)	372	(1,193)	(224)	-	969
Prue	660	0.001585%	660	0.001524%	(0.000061)%	(682)	(100)	186	(596)	(112)	-	484
Pryor	76,776	0.184386%	91,387	0.211085%	0.026699 %	300,535	44,085	(81,886)	262,734	49,293	213,440	-
Purcell	84,343	0.202558%	87,498	0.202103%	(0.000455)%	(5,124)	(752)	1,396	(4,480)	(840)	-	3,639

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer	Employer	Employer	Proportionate	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations			Change in	Change in	Change in	Share of	Amortize as	(ONLY)	(ONLY)
	Employer	Employer	Employer	Employer		Proportion of	Proportion of	Proportion of	June 30, 2018,	Pension Expense	Amount Recorded	Amount Recorded
	Contributions	Allocation	Contributions	Allocation	Change in	June 30, 2018,	June 30, 2018,	June 30, 2018,	Net Pension Liability	for June 30, 2019,	as Deferred	as Deferred
		Percentage		Percentage	Proportion	Net Pension	Deferred	Deferred	and Deferred	(ONLY)	Outflows Due to	Inflows Due to
						Liability	Inflows	Outflows	Inflows and	Due to Changes	Changes in	Changes in
									Outflows	in Proportion	Proportion	Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Putnam	-	0.000000%	180	0.000416%	0.000416 %	4,680	687	(1,275)	4,091	768	3,324	-
Quapaw	1,200	0.002882%	1,440	0.003326%	0.000444 %	5,000	733	(1,362)	4,371	820	3,551	-
Quinton	960	0.002306%	1,020	0.002356%	0.000050 %	568	83	(155)	496	93	403	-
Ralston	-	0.000000%	960	0.002217%	0.002217 %	24,960	3,661	(6,801)	21,821	4,094	17,727	-
Ratliff City	1,260	0.003026%	1,440	0.003326%	0.000300 %	3,378	495	(920)	2,953	554	2,399	-
Rattan	660	0.001585%	780	0.001802%	0.000217 %	2,438	358	(664)	2,131	400	1,731	-
Ravia	840	0.002017%	900	0.002079%	0.000061 %	692	101	(189)	605	113	491	-
Red Oak	1,980	0.004755%	1,680	0.003880%	(0.000875)%	(9,846)	(1,444)	2,683	(8,608)	(1,615)	-	6,993
Redrock	480	0.001153%	-	0.000000%	(0.001153)%	(12,976)	(1,903)	3,536	(11,344)	(2,128)	-	9,216
Reydon	1,440	0.003458%	1,380	0.003188%	(0.000271)%	(3,048)	(447)	831	(2,665)	(500)	-	2,165
RFPD 1 Sequoyah	1,020	0.002450%	-	0.000000%	(0.002450)%	(27,574)	(4,045)	7,513	(24,106)	(4,523)	-	19,583
Richland	660	0.001585%	540	0.001247%	(0.000338)%	(3,802)	(558)	1,036	(3,324)	(624)	-	2,700
Ringling	1,200	0.002882%	1,260	0.002910%	0.000028 %	320	47	(87)	280	52	227	-
Ringwood	1,200	0.002882%	1,020	0.002356%	(0.000526)%	(5,920)	(868)	1,613	(5,176)	(971)	-	4,205
Ripley	660	0.001585%	660	0.001524%	(0.000061)%	(682)	(100)	186	(596)	(112)	-	484
Rocky	1,320	0.003170%	360	0.000832%	(0.002339)%	(26,324)	(3,861)	7,173	(23,013)	(4,318)	-	18,696
Roff	960	0.002306%	1,020	0.002356%	0.000050 %	568	83	(155)	496	93	403	-
Roland	1,020	0.002450%	840	0.001940%	(0.000509)%	(5,734)	(841)	1,562	(5,013)	(941)	-	4,072
Rolling Hills	-	0.000000%	2,340	0.005405%	0.005405 %	60,840	8,925	(16,577)	53,188	9,979	43,209	-
Roosevelt	780	0.001873%	960	0.002217%	0.000344 %	3,874	568	(1,056)	3,387	635	2,751	-
Rush Springs	1,440	0.003458%	120	0.000277%	(0.003181)%	(35,808)	(5,253)	9,757	(31,304)	(5,873)	-	25,431
Ryan	1,920	0.004611%	-	0.000000%	(0.004611)%	(51,905)	(7,614)	14,142	(45,376)	(8,513)	-	36,863
Salina	2,160	0.005187%	840	0.001940%	(0.003247)%	(36,553)	(5,362)	9,959	(31,955)	(5,995)	-	25,960
Sallisaw	33,201	0.079737%	36,812	0.085029%	0.005292 %	59,570	8,738	(16,231)	52,077	9,771	42,307	-
Sand Springs	277,956	0.667542%	278,241	0.642680%	(0.024862)%	(279,863)	(41,053)	76,254	(244,662)	(45,903)	-	198,759

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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, 2019

Entity						Total Change in						
	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Proportionate	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations						Share of	Amortize as	(ONLY)	(ONLY)
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage					June 30, 2018, and Deferred Inflows and Outflows	Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	Amount Recorded as Deferred Outflows Due to Changes in Proportion	Amount Recorded as Deferred Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Sapulpa	399,488	0.959416%	418,468	0.966577%	0.007161 %	80,607	11,824	(21,963)	70,468	13,221	57,247	-
Savanna	900	0.002161%	1,740	0.004019%	0.001858 %	20,910	3,067	(5,697)	18,280	3,430	14,850	-
Sayre	1,200	0.002882%	1,200	0.002772%	(0.000110)%	(1,240)	(182)	338	(1,084)	(203)	-	881
Seiling	1,440	0.003458%	120	0.000277%	(0.003181)%	(35,808)	(5,253)	9,757	(31,304)	(5,873)	-	25,431
Seminole	115,025	0.276247%	135,073	0.311991%	0.035744 %	402,354	59,021	(109,629)	351,746	65,994	285,752	-
Sentinel	1,020	0.002450%	960	0.002217%	(0.000232)%	(2,614)	(383)	712	(2,285)	(429)	-	1,857
Sequoyah County	-	0.000000%	960	0.002217%	0.002217 %	24,960	3,661	(6,801)	21,821	4,094	17,727	-
Shady Point	780	0.001873%	1,140	0.002633%	0.000760 %	8,554	1,255	(2,331)	7,478	1,403	6,075	-
Shattuck	1,320	0.003170%	1,080	0.002495%	(0.000676)%	(7,604)	(1,115)	2,072	(6,648)	(1,247)	-	5,401
Shawnee	508,994	1.222408%	499,964	1.154816%	(0.067591)%	(760,840)	(111,607)	207,305	(665,142)	(124,792)	-	540,350
Shidler	720	0.001729%	720	0.001663%	(0.000066)%	(744)	(109)	203	(651)	(122)	-	528
Skiatook	133,206	0.319910%	151,063	0.348924%	0.029015 %	326,603	47,909	(88,989)	285,523	53,569	231,954	-
Slaughterville	1,080	0.002594%	1,200	0.002772%	0.000178 %	2,004	294	(546)	1,752	329	1,423	-
Snyder	960	0.002306%	840	0.001940%	(0.000365)%	(4,112)	(603)	1,120	(3,595)	(674)	-	2,920
Soper	180	0.000432%	1,140	0.002633%	0.002201 %	24,774	3,634	(6,750)	21,658	4,063	17,595	-
South Coffeyville	1,320	0.003170%	1,320	0.003049%	(0.000121)%	(1,364)	(200)	372	(1,193)	(224)	-	969
Spencer	30,686	0.073696%	28,678	0.066240%	(0.007456)%	(83,925)	(12,311)	22,867	(73,369)	(13,765)	-	59,603
Sperry	2,100	0.005043%	960	0.002217%	(0.002826)%	(31,811)	(4,666)	8,667	(27,809)	(5,218)	-	22,592
Spiro	1,200	0.002882%	1,260	0.002910%	0.000028 %	320	47	(87)	280	52	227	-
Springer	960	0.002306%	1,020	0.002356%	0.000050 %	568	83	(155)	496	93	403	-
Sterling	780	0.001873%	840	0.001940%	0.000067 %	754	111	(205)	659	124	535	-
Stigler	1,320	0.003170%	1,260	0.002910%	(0.000260)%	(2,924)	(429)	797	(2,556)	(480)	-	2,077
Stillwater	702,608	1.687393%	738,446	1.705663%	0.018269 %	205,647	30,166	(56,032)	179,781	33,730	146,051	-
Stilwell	1,200	0.002882%	1,380	0.003188%	0.000306 %	3,440	505	(937)	3,007	564	2,443	-
Stonebluff	540	0.001297%	660	0.001524%	0.000228 %	2,562	376	(698)	2,240	420	1,819	-

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Stonewall	780	0.001873%	720	0.001663%	(0.000210)%	(2,366)	(347)	645	(2,069)	(388)	-	1,680
Stratford	1,380	0.003314%	1,320	0.003049%	(0.000265)%	(2,986)	(438)	814	(2,611)	(490)	-	2,121
Stringtown	900	0.002161%	-	0.000000%	(0.002161)%	(24,330)	(3,569)	6,629	(21,270)	(3,991)	-	17,279
Strong City	-	0.000000%	1,140	0.002633%	0.002633 %	29,640	4,348	(8,076)	25,912	4,862	21,051	-
Strother	180	0.000432%	-	0.000000%	(0.000432)%	(4,866)	(714)	1,326	(4,254)	(798)	-	3,456
Stroud	1,380	0.003314%	1,320	0.003049%	(0.000265)%	(2,986)	(438)	814	(2,611)	(490)	-	2,121
Stuart	1,020	0.002450%	1,260	0.002910%	0.000461 %	5,186	761	(1,413)	4,534	851	3,683	-
Sulphur	64,662	0.155293%	65,015	0.150172%	(0.005121)%	(57,641)	(8,455)	15,705	(50,390)	(9,454)	-	40,936
Summit	120	0.000288%	120	0.000277%	(0.000011)%	(124)	(18)	34	(108)	(20)	-	88
Sumner	-	0.000000%	120	0.000277%	0.000277 %	3,120	458	(850)	2,728	512	2,216	-
SW Lincoln	5,981	0.014363%	6,064	0.014007%	(0.000356)%	(4,010)	(588)	1,093	(3,506)	(658)	-	2,848
Sweetwater	840	0.002017%	840	0.001940%	(0.000077)%	(868)	(127)	237	(759)	(142)	-	617
Taft	1,020	0.002450%	1,080	0.002495%	0.000045 %	506	74	(138)	442	83	359	-
Tahlequah	111,300	0.267300%	116,927	0.270077%	0.002777 %	31,257	4,585	(8,517)	27,326	5,127	22,199	-
Talihina	780	0.001873%	1,020	0.002356%	0.000483 %	5,434	797	(1,481)	4,750	891	3,859	-
Taloga	1,080	0.002594%	960	0.002217%	(0.000376)%	(4,236)	(621)	1,154	(3,703)	(695)	-	3,009
Tecumseh	24,689	0.059294%	23,710	0.054765%	(0.004529)%	(50,977)	(7,478)	13,890	(44,565)	(8,361)	-	36,204
Temple	1,020	0.002450%	600	0.001386%	(0.001064)%	(11,974)	(1,756)	3,263	(10,468)	(1,964)	-	8,504
Terral	1,020	0.002450%	1,080	0.002495%	0.000045 %	506	74	(138)	442	83	359	-
Texhoma	1,320	0.003170%	1,740	0.004019%	0.000849 %	9,556	1,402	(2,604)	8,354	1,567	6,787	-
Texola	480	0.001153%	540	0.001247%	0.000095 %	1,064	156	(290)	930	175	756	-
The Village	192,010	0.461134%	206,051	0.475935%	0.014801 %	166,610	24,440	(45,396)	145,654	27,327	118,326	-
Thomas	1,380	0.003314%	1,500	0.003465%	0.000150 %	1,694	248	(462)	1,481	278	1,203	-
Tiger MT	1,200	0.002882%	-	0.000000%	(0.002882)%	(32,440)	(4,759)	8,839	(28,360)	(5,321)	-	23,039
Tipton	1,740	0.004179%	960	0.002217%	(0.001961)%	(22,078)	(3,239)	6,016	(19,301)	(3,621)	-	15,680

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in	Amount to	June 30, 2019,	June 30, 2019,
	Employer Allocations		Employer Allocations						Proportionate	Amortize as	(ONLY)	(ONLY)
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage					Share of	Pension Expense	Amount Recorded	Amount Recorded
									June 30, 2018, and Deferred Inflows and Outflows	for June 30, 2019, (ONLY) Due to Changes in Proportion	as Deferred Outflows Due to Changes in Proportion	as Deferred Inflows Due to Changes in Proportion
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Tishomingo	13,872	0.033315%	10,801	0.024949%	(0.008366)%	(94,169)	(13,814)	25,658	(82,324)	(15,445)	-	66,879
Tonkawa	42,988	0.103241%	45,960	0.106159%	0.002918 %	32,850	4,819	(8,951)	28,718	5,388	23,330	-
Tryon	-	0.000000%	540	0.001247%	0.001247 %	14,040	2,060	(3,825)	12,274	2,303	9,971	-
Tulsa	7,062,217	16.960718%	7,124,790	16.456834%	(0.503884)%	(5,671,949)	(832,011)	1,545,429	(4,958,532)	(930,306)	-	4,028,226
Tushka	1,860	0.004467%	-	0.000000%	(0.004467)%	(50,283)	(7,376)	13,700	(43,958)	(8,247)	-	35,711
Tuttle	69,069	0.165877%	80,644	0.186273%	0.020396 %	229,585	33,678	(62,555)	200,708	37,656	163,052	-
Tyrone	-	0.000000%	1,620	0.003742%	0.003742 %	42,120	6,179	(11,476)	36,822	6,909	29,914	-
Union City	1,080	0.002594%	1,380	0.003188%	0.000594 %	6,684	980	(1,821)	5,843	1,096	4,747	-
Valliant	1,380	0.003314%	1,200	0.002772%	(0.000542)%	(6,106)	(896)	1,664	(5,338)	(1,002)	-	4,337
Velma	1,140	0.002738%	1,380	0.003188%	0.000450 %	5,062	743	(1,379)	4,425	830	3,595	-
Verden	960	0.002306%	720	0.001663%	(0.000642)%	(7,232)	(1,061)	1,971	(6,323)	(1,186)	-	5,136
Vian	1,800	0.004323%	780	0.001802%	(0.002521)%	(28,380)	(4,163)	7,733	(24,811)	(4,655)	-	20,156
Vici	1,200	0.002882%	1,320	0.003049%	0.000167 %	1,880	276	(512)	1,643	308	1,335	-
Vinita	64,611	0.155170%	64,145	0.148163%	(0.007007)%	(78,873)	(11,570)	21,490	(68,952)	(12,937)	-	56,016
Wagoner	44,064	0.105825%	45,590	0.105304%	(0.000520)%	(5,857)	(859)	1,596	(5,121)	(961)	-	4,160
Wakita	600	0.001441%	840	0.001940%	0.000499 %	5,620	824	(1,531)	4,913	922	3,991	-
Walters	10,809	0.025959%	9,967	0.023021%	(0.002938)%	(33,074)	(4,852)	9,012	(28,914)	(5,425)	-	23,489
Wanette	780	0.001873%	780	0.001802%	(0.000072)%	(806)	(118)	220	(705)	(132)	-	573
Wapanucka	300	0.000720%	240	0.000554%	(0.000166)%	(1,870)	(274)	510	(1,635)	(307)	-	1,328
Warner	1,560	0.003747%	1,200	0.002772%	(0.000975)%	(10,972)	(1,610)	2,990	(9,592)	(1,800)	-	7,793
Warr Acres	179,144	0.430235%	184,731	0.426692%	(0.003543)%	(39,878)	(5,850)	10,865	(34,862)	(6,541)	-	28,321
Washington	2,460	0.005908%	1,140	0.002633%	(0.003275)%	(36,863)	(5,407)	10,044	(32,226)	(6,046)	-	26,180
Watonga	20,721	0.049765%	18,873	0.043593%	(0.006171)%	(69,467)	(10,190)	18,928	(60,730)	(11,394)	-	49,336
Watts	660	0.001585%	600	0.001386%	(0.000199)%	(2,242)	(329)	611	(1,960)	(368)	-	1,592
Waukomis	1,200	0.002882%	1,140	0.002633%	(0.000249)%	(2,800)	(411)	763	(2,448)	(459)	-	1,989

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
Waurika	660	0.001585%	1,200	0.002772%	0.001187 %	13,358	1,959	(3,640)	11,678	2,191	9,487	-
Wayne	960	0.002306%	660	0.001524%	(0.000781)%	(8,792)	(1,290)	2,396	(7,686)	(1,442)	-	6,244
Waynoka	1,500	0.003602%	1,260	0.002910%	(0.000692)%	(7,790)	(1,143)	2,123	(6,810)	(1,278)	-	5,533
Weatherford	114,843	0.275810%	117,102	0.270482%	(0.005327)%	(59,969)	(8,797)	16,340	(52,426)	(9,836)	-	42,590
Webbers Falls	780	0.001873%	540	0.001247%	(0.000626)%	(7,046)	(1,034)	1,920	(6,160)	(1,156)	-	5,004
Welch	780	0.001873%	-	0.000000%	(0.001873)%	(21,086)	(3,093)	5,745	(18,434)	(3,459)	-	14,975
Weleetka	660	0.001585%	840	0.001940%	0.000355 %	3,998	586	(1,089)	3,495	656	2,839	-
Wellston	240	0.000576%	1,860	0.004296%	0.003720 %	41,872	6,142	(11,409)	36,606	6,868	29,738	-
West Tenki	60	0.000144%	-	0.000000%	(0.000144)%	(1,622)	(238)	442	(1,418)	(266)	-	1,152
Westville	1,140	0.002738%	-	0.000000%	(0.002738)%	(30,818)	(4,521)	8,397	(26,942)	(5,055)	-	21,887
Wetumka	1,140	0.002738%	1,080	0.002495%	(0.000243)%	(2,738)	(402)	746	(2,394)	(449)	-	1,945
Wewoka	36,697	0.088132%	36,011	0.083178%	(0.004954)%	(55,768)	(8,180)	15,195	(48,753)	(9,147)	-	39,606
Whitefield	660	0.001585%	780	0.001802%	0.000217 %	2,438	358	(664)	2,131	400	1,731	-
Whitehorn	1,800	0.004323%	-	0.000000%	(0.004323)%	(48,661)	(7,138)	13,258	(42,540)	(7,981)	-	34,559
Wilburton	1,500	0.003602%	1,500	0.003465%	(0.000138)%	(1,550)	(227)	422	(1,355)	(254)	-	1,101
Willow	900	0.002161%	660	0.001524%	(0.000637)%	(7,170)	(1,052)	1,954	(6,268)	(1,176)	-	5,092
Wilson	-	0.000000%	3,600	0.008315%	0.008315 %	93,601	13,730	(25,503)	81,828	15,352	66,475	-
Wister	840	0.002017%	840	0.001940%	(0.000077)%	(868)	(127)	237	(759)	(142)	-	617
Woodcrest	1,260	0.003026%	600	0.001386%	(0.001640)%	(18,462)	(2,708)	5,030	(16,140)	(3,028)	-	13,112
Woodward	151,291	0.363343%	135,741	0.313533%	(0.049810)%	(560,685)	(82,246)	152,769	(490,162)	(91,963)	-	398,199
Wright City	1,200	0.002882%	60	0.000139%	(0.002743)%	(30,880)	(4,530)	8,414	(26,996)	(5,065)	-	21,931
Wyandotte	1,260	0.003026%	1,740	0.004019%	0.000993 %	11,178	1,640	(3,046)	9,772	1,833	7,939	-
Wynnewood	2,400	0.005764%	1,140	0.002633%	(0.003131)%	(35,241)	(5,169)	9,602	(30,808)	(5,780)	-	25,028
Yale	240	0.000576%	1,080	0.002495%	0.001918 %	21,592	3,167	(5,883)	18,876	3,542	15,335	-
Yukon	421,163	1.011472%	450,875	1.041431%	0.029959 %	337,230	49,468	(91,885)	294,814	55,312	239,501	-

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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, 2019

Entity	2018		2019		2019 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2018, Net Pension Liability	Employer Change in Proportion of June 30, 2018, Deferred Inflows	Employer Change in Proportion of June 30, 2018, Deferred Outflows	Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2019, (ONLY) Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2019, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 41,638,668	100.000000%	43,293,806	100.000000%	0.000000%	1,125,646,431	165,119,698	306,703,420	-	-	19,283,703	19,283,703
	<u>\$ 41,638,668</u>	<u>100.000000%</u>	<u>43,293,806</u>	<u>100.000000%</u>	<u>0.000000 %</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>19,283,703</u>	<u>19,283,703</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, 2018, 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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Ada	231,904	0.535652%	5,660,053	947,774	217,399	-	1,165,173	115,128	627,121	145,403	887,652	888,499
Adair	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Agra	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Alderson	240	0.000554%	5,858	981	225	-	1,206	119	649	150	919	920
Aline	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Allen	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Altus	219,579	0.507183%	5,359,235	897,402	205,845	-	1,103,247	109,009	593,791	137,676	840,476	841,277
Alva	55,062	0.127183%	1,343,897	225,035	51,618	-	276,653	27,335	148,901	34,524	210,760	210,961
Amber	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Ames	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Anadarko	151,507	0.349951%	3,697,813	619,197	142,031	-	761,228	75,215	409,709	94,995	579,919	580,472
Antlers	18,080	0.041761%	441,271	73,891	16,949	-	90,840	8,976	48,892	11,336	69,203	69,269
Apache	360	0.000832%	8,786	1,471	337	-	1,809	179	974	226	1,378	1,379
Arapaho	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Ardmore	276,219	0.638011%	6,741,648	1,128,886	258,942	-	1,387,829	137,128	746,959	173,189	1,057,276	1,058,285
Arkoma	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Arnett	1,500	0.003465%	36,610	6,130	1,406	-	7,537	745	4,056	940	5,742	5,747
Asher	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230
Atoka	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Atwood	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Avant	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Barnsdall	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Bartlesville	542,853	1.253880%	13,249,328	2,218,595	508,898	-	2,727,493	269,497	1,467,995	340,367	2,077,859	2,079,842
Bear Creek	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Beaver	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Beggs	-	0.000000%	-	-	-	-	-	-	-	-	-	-

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Bernice	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Berryhill	38,193	0.088217%	932,163	156,090	35,804	-	191,894	18,961	103,282	23,947	146,189	146,328
Bessie	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Bethany	206,727	0.477499%	5,045,569	844,879	193,797	-	1,038,676	102,629	559,038	129,618	791,284	792,039
Bethel Acres	1,620	0.003742%	39,539	6,621	1,519	-	8,139	804	4,381	1,016	6,201	6,207
Big Cabin	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Billings	2,160	0.004989%	52,719	8,828	2,025	-	10,853	1,072	5,841	1,354	8,268	8,276
Binger	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Bixby	233,874	0.540201%	5,708,119	955,822	219,245	-	1,175,067	116,105	632,447	146,638	895,190	896,044
Black Dog	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Blackwell	110,339	0.254860%	2,693,019	450,945	103,437	-	554,382	54,777	298,380	69,182	422,340	422,742
Blair	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Blanchard	14,840	0.034277%	362,189	60,648	13,911	-	74,560	7,367	40,130	9,304	56,801	56,855
Bluejacket	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230
Boise City	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Bokchito	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Bokoshe	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Boley	180	0.000416%	4,393	736	169	-	904	89	487	113	689	690
Boswell	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Bowlegs	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Boynton	420	0.000970%	10,251	1,717	394	-	2,110	209	1,136	263	1,608	1,609
Braggs	1,500	0.003465%	36,610	6,130	1,406	-	7,537	745	4,056	940	5,742	5,747
Braman	300	0.000693%	7,322	1,226	281	-	1,507	149	811	188	1,148	1,149
Bray	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Bridge Creek	1,560	0.003603%	38,075	6,376	1,462	-	7,838	774	4,219	978	5,971	5,977
Bristow	52,387	0.121005%	1,278,614	214,103	49,111	-	263,214	26,008	141,668	32,847	200,522	200,713

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Broken Arrow	1,792,383	4.140046%	43,746,456	7,325,328	1,680,272	-	9,005,600	889,820	4,847,008	1,123,821	6,860,649	6,867,194
Broken Bow	188,225	0.434763%	4,593,994	769,263	176,452	-	945,715	93,444	509,004	118,017	720,465	721,152
Buffalo	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Bugtussle	480	0.001109%	11,715	1,962	450	-	2,412	238	1,298	301	1,837	1,839
Burbank	420	0.000970%	10,251	1,717	394	-	2,110	209	1,136	263	1,608	1,609
Burlington	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Burns Flat	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Butler	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Byars	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Byng	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Cache	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Caddo	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Calera	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Calumet	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Calvin	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Camargo	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Canadian	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Caney	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Canton	1,440	0.003326%	35,146	5,885	1,350	-	7,235	715	3,894	903	5,512	5,517
Canute	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Capron	300	0.000693%	7,322	1,226	281	-	1,507	149	811	188	1,148	1,149
Carmen	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Carnegie	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Carney	1,240	0.002864%	30,265	5,068	1,162	-	6,230	616	3,353	777	4,746	4,751
Carter	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Catoosa	70,182	0.162106%	1,712,922	286,828	65,792	-	352,620	34,842	189,788	44,004	268,633	268,890

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Cedar Country	2,040	0.004712%	49,790	8,337	1,912	-	10,250	1,013	5,517	1,279	7,808	7,816
Cement	2,280	0.005266%	55,648	9,318	2,137	-	11,456	1,132	6,166	1,430	8,727	8,735
Central High	5,460	0.012612%	133,261	22,315	5,118	-	27,433	2,711	14,765	3,423	20,899	20,919
Central Lincoln	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Chandler	49,617	0.114605%	1,210,993	202,780	46,513	-	249,294	24,632	134,175	31,110	189,917	190,098
Chattanooga	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Checotah	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Chelsea	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Cherokee	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Cheyenne	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Chickasha	324,952	0.750574%	7,931,062	1,328,053	304,627	-	1,632,680	161,321	878,744	203,744	1,243,809	1,244,996
Choctaw	69,043	0.159474%	1,685,111	282,171	64,724	-	346,895	34,276	186,706	43,290	264,272	264,524
Chouteau	14,088	0.032541%	343,845	57,577	13,207	-	70,783	6,994	38,097	8,833	53,924	53,976
Claremore	423,481	0.978157%	10,335,850	1,730,734	396,993	-	2,127,727	210,235	1,145,189	265,522	1,620,946	1,622,492
Clayton	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Cleo Springs	1,012	0.002338%	24,700	4,136	949	-	5,085	502	2,737	635	3,874	3,877
Cleveland	29,066	0.067137%	709,410	118,790	27,248	-	146,038	14,430	78,601	18,224	111,255	111,361
Clinton	77,339	0.178638%	1,887,609	316,079	72,502	-	388,581	38,395	209,143	48,492	296,029	296,312
Coalgate	38,306	0.088480%	934,940	156,555	35,910	-	192,466	19,017	103,589	24,018	146,624	146,764
Colbert	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Colcord	1,860	0.004296%	45,397	7,602	1,744	-	9,345	923	5,030	1,166	7,119	7,126
Cole	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Coleman	180	0.000416%	4,393	736	169	-	904	89	487	113	689	690
Collinsville	132,960	0.307111%	3,245,135	543,397	124,643	-	668,040	66,007	359,554	83,366	508,926	509,412
Collinsville RFPD	16,484	0.038076%	402,331	67,370	15,453	-	82,824	8,184	44,577	10,336	63,097	63,157
Colony	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Comanche	25,851	0.059710%	630,937	105,650	24,234	-	129,884	12,834	69,906	16,208	98,948	99,043
Commerce	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Copan	240	0.000554%	5,858	981	225	-	1,206	119	649	150	919	920
Cordell	16,124	0.037244%	393,542	65,899	15,116	-	81,014	8,005	43,604	10,110	61,718	61,777
Corn	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Country Corner	-	0.000000%	-	-	-	-	-	-	-	-	-	-
County Fire Departments	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Covington	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Coweta	158,204	0.365419%	3,861,258	646,566	148,308	-	794,875	78,540	427,819	99,193	605,552	606,129
Cox's Store	2,520	0.005821%	61,505	10,299	2,362	-	12,661	1,251	6,815	1,580	9,646	9,655
Coyle	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Crescent	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Cromwell	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Crowder	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Cushing	148,412	0.342803%	3,622,280	606,550	139,129	-	745,679	73,679	401,340	93,054	568,073	568,615
Custer City	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Cyril	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Dacoma	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Davenport	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Davidson	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Davis	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Deer Creek	15,643	0.036132%	381,793	63,931	14,664	-	78,595	7,766	42,302	9,808	59,876	59,933
Del City	255,439	0.590013%	6,234,472	1,043,960	239,462	-	1,283,422	126,812	690,765	160,160	977,737	978,670
Delaware	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Delhi	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Depew	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Dept of Agr	90,960	0.210099%	2,220,048	371,746	85,271	-	457,017	45,157	245,976	57,032	348,165	348,497
Dewar	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Dewey	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Dibble	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Dickson	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Dill City	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Dover	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Drummond	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Drumright	27,753	0.064104%	677,368	113,425	26,017	-	139,442	13,778	75,051	17,401	106,230	106,331
Duncan	339,968	0.785257%	8,297,546	1,389,421	318,703	-	1,708,124	168,775	919,349	213,159	1,301,284	1,302,525
Durant	292,904	0.676550%	7,148,870	1,197,076	274,583	-	1,471,659	145,411	792,079	183,650	1,121,140	1,122,209
Dustin	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Eakly	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Earlsboro	1,440	0.003326%	35,146	5,885	1,350	-	7,235	715	3,894	903	5,512	5,517
East Duke	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Edmond	1,713,989	3.958969%	41,833,083	7,004,934	1,606,781	-	8,611,715	850,901	4,635,010	1,074,667	6,560,579	6,566,838
El Reno	302,681	0.699132%	7,387,488	1,237,032	283,748	-	1,520,781	150,264	818,517	189,780	1,158,562	1,159,667
Eldorado	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Elgin	8,296	0.019161%	202,472	33,904	7,777	-	41,681	4,118	22,433	5,201	31,753	31,783
Elk City	169,907	0.392452%	4,146,907	694,398	159,280	-	853,678	84,350	459,468	106,532	650,349	650,970
Elmer Rural	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230
Elmore City	180	0.000416%	4,393	736	169	-	904	89	487	113	689	690
Empire City	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Enid	760,430	1.756440%	18,559,705	3,107,816	712,866	-	3,820,682	377,512	2,056,373	476,788	2,910,673	2,913,450
Erick	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Eufaula	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Fairfax	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Fairland	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Fairmont	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Fairview	6,614	0.015277%	161,424	27,030	6,200	-	33,231	3,283	17,885	4,147	25,316	25,340
Fallis	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Fargo	1,980	0.004573%	48,326	8,092	1,856	-	9,948	983	5,354	1,241	7,579	7,586
Fletcher	1,740	0.004019%	42,468	7,111	1,631	-	8,742	864	4,705	1,091	6,660	6,666
Forest Park	360	0.000832%	8,786	1,471	337	-	1,809	179	974	226	1,378	1,379
Forgan	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Fort Cobb	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Fort Gibson	16,998	0.039262%	414,863	69,469	15,935	-	85,403	8,438	45,966	10,658	65,062	65,124
Fort Supply	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Foss	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Foyil	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Francis	1,800	0.004158%	43,932	7,356	1,687	-	9,044	894	4,868	1,129	6,890	6,896
Frederick	45,957	0.106152%	1,121,672	187,824	43,083	-	230,906	22,815	124,279	28,815	175,909	176,077
Freedom	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Gage	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Garber	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Gate	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Geary	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Geronimo	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Glencoe	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Glenpool	214,900	0.496375%	5,245,030	878,278	201,458	-	1,079,736	106,686	581,137	134,742	822,565	823,350
Goldsby	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Goltry	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448

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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
Administered by
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Goodwell	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Gooseneck Bend	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Gore	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Gotebo	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Gracemont	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Grandfield	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Granite	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Greenfield	1,560	0.003603%	38,075	6,376	1,462	-	7,838	774	4,219	978	5,971	5,977
Grove	38,989	0.090057%	951,602	159,345	36,550	-	195,896	19,356	105,435	24,446	149,237	149,380
Guthrie	221,871	0.512478%	5,415,178	906,770	207,993	-	1,114,763	110,147	599,989	139,113	849,249	850,059
Guymon	144,642	0.334094%	3,530,262	591,141	135,595	-	726,736	71,807	391,145	90,690	553,642	554,170
Haileyville	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Hammon	2,160	0.004989%	52,719	8,828	2,025	-	10,853	1,072	5,841	1,354	8,268	8,276
Hardesty	360	0.000832%	8,786	1,471	337	-	1,809	179	974	226	1,378	1,379
Harrah	35,032	0.080917%	855,023	143,173	32,841	-	176,014	17,391	94,735	21,965	134,091	134,219
Hartshorne	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Haskell	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Hastings	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Haworth	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Healdton	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Heavener	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Helena	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Hennessey	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Henryetta	77,825	0.179760%	1,899,463	318,064	72,957	-	391,022	38,636	210,456	48,796	297,888	298,172
Hickory	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Hickory Hills	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Hinton	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Hitchcock	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Hobart	24,289	0.056103%	592,824	99,268	22,770	-	122,038	12,058	65,684	15,229	92,971	93,060
Holdenville	34,579	0.079872%	843,977	141,324	32,417	-	173,740	17,167	93,511	21,681	132,359	132,485
Hollis	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Hominy	16,892	0.039016%	412,274	69,035	15,835	-	84,870	8,386	45,679	10,591	64,656	64,718
Hooker	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Howe	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Hugo	77,694	0.179456%	1,896,255	317,527	72,834	-	390,361	38,571	210,101	48,714	297,385	297,669
Hulbert	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Hunter	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Hydro	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Idabel	61,880	0.142929%	1,510,284	252,897	58,009	-	310,906	30,720	167,336	38,798	236,854	237,080
Indiahoma	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Inola	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Jacktown	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Jay	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Jenks	160,000	0.369567%	3,905,090	653,906	149,992	-	803,898	79,431	432,675	100,319	612,426	613,010
Jennings	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Jet	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Jones	2,310	0.005336%	56,380	9,441	2,166	-	11,606	1,147	6,247	1,448	8,842	8,850
Kansas	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Kaw City	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Kellyville	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Kendrick	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Keota	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Keyes	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Kiefer	739	0.001707%	18,042	3,021	693	-	3,714	367	1,999	463	2,829	2,832
Kingfisher	136,799	0.315978%	3,338,827	559,085	128,242	-	687,328	67,913	369,934	85,773	523,620	524,120
Kingston	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Kinta	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Kiowa	420	0.000970%	10,251	1,717	394	-	2,110	209	1,136	263	1,608	1,609
Konawa	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Krebs	240	0.000554%	5,858	981	225	-	1,206	119	649	150	919	920
Kremlin	2,100	0.004851%	51,254	8,583	1,969	-	10,551	1,043	5,679	1,317	8,038	8,046
Lahoma	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Lamar	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Lamont	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Langley	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Laverne	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Lawton	1,289,414	2.978288%	31,470,553	5,269,733	1,208,763	-	6,478,496	640,123	3,486,866	808,460	4,935,449	4,940,158
Leedey	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Lenapah	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Lexington	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Lindsay	60,456	0.139642%	1,475,546	247,080	56,675	-	303,754	30,013	163,487	37,906	231,406	231,627
Little Axe	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Loco	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Locust Grove	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Lone Grove	23,341	0.053913%	569,681	95,393	21,881	-	117,274	11,588	63,119	14,635	89,342	89,427
Lone Wolf	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Longdale	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Loyal	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Luther	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Macomb	120	0.000277%	2,929	490	112	-	603	60	325	75	459	460
Madill	30,304	0.069996%	739,626	123,850	28,409	-	152,259	15,044	81,949	19,001	115,994	116,104
Manchester	1,620	0.003742%	39,539	6,621	1,519	-	8,139	804	4,381	1,016	6,201	6,207
Mangum	24,483	0.056551%	597,553	100,060	22,952	-	123,012	12,154	66,207	15,351	93,713	93,802
Manitou	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Mannford	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Mannsville	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Maramec	480	0.001109%	11,715	1,962	450	-	2,412	238	1,298	301	1,837	1,839
Marietta	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Marland	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Marlow	26,791	0.061881%	653,874	109,491	25,115	-	134,606	13,300	72,448	16,798	102,545	102,643
Marshall	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230
Maud	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Maysville	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
McAlester	317,200	0.732668%	7,741,853	1,296,371	297,359	-	1,593,730	157,472	857,780	198,884	1,214,136	1,215,294
McCurtain	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
McKey	300	0.000693%	7,322	1,226	281	-	1,507	149	811	188	1,148	1,149
McLoud	14,466	0.033413%	353,061	59,120	13,561	-	72,681	7,181	39,118	9,070	55,370	55,423
Medford	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Meeker	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Meno	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Meridian	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Miami	170,934	0.394823%	4,171,963	698,594	160,242	-	858,836	84,859	462,244	107,175	654,279	654,903
Midwest City	1,096,998	2.533845%	26,774,282	4,483,344	1,028,382	-	5,511,726	544,599	2,966,530	687,816	4,198,945	4,202,950
Milburn	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Mill Creek	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Millerton	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Minco	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Monkey Island	23,010	0.053149%	561,606	94,041	21,571	-	115,612	11,423	62,225	14,427	88,075	88,159
Moore	1,055,212	2.437327%	25,754,408	4,312,566	989,210	-	5,301,776	523,855	2,853,530	661,616	4,039,000	4,042,854
Mooreland	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Morgan's Corner	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Morris	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Morrison	2,340	0.005405%	57,112	9,563	2,194	-	11,757	1,162	6,328	1,467	8,957	8,965
Mounds	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Mountain Park	180	0.000416%	4,393	736	169	-	904	89	487	113	689	690
Mt. View	1,680	0.003880%	41,004	6,866	1,575	-	8,441	834	4,543	1,053	6,430	6,437
Muldrow	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Mulhall	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Muskogee	749,158	1.730404%	18,284,593	3,061,748	702,299	-	3,764,047	371,916	2,025,891	469,720	2,867,528	2,870,263
Mustang	211,942	0.489544%	5,172,843	866,191	198,685	-	1,064,876	105,218	573,139	132,887	811,244	812,018
Nash	1,620	0.003742%	39,539	6,621	1,519	-	8,139	804	4,381	1,016	6,201	6,207
Newcastle	132,987	0.307172%	3,245,785	543,505	124,668	-	668,174	66,021	359,626	83,382	509,028	509,514
Newkirk	38,299	0.088463%	934,763	156,526	35,904	-	192,429	19,013	103,570	24,014	146,597	146,736
Nichols Hills	154,797	0.357550%	3,778,107	632,643	145,115	-	777,757	76,848	418,606	97,057	592,511	593,077
Nicoma Park	12,804	0.029576%	312,515	52,331	12,004	-	64,334	6,357	34,626	8,028	49,011	49,058
Noble	89,599	0.206955%	2,186,827	366,183	83,995	-	450,178	44,481	242,295	56,178	342,955	343,282
Norman	1,651,024	3.813534%	40,296,319	6,747,604	1,547,755	-	8,295,359	819,643	4,464,740	1,035,189	6,319,572	6,325,601
Nowata	21,638	0.049979%	528,115	88,433	20,285	-	108,717	10,742	58,514	13,567	82,823	82,902
NW Rogers	126,073	0.291204%	3,077,049	515,251	118,187	-	633,438	62,588	340,930	79,048	482,566	483,026
Oak Cliff	-	0.000000%	-	-	-	-	-	-	-	-	-	-

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Oak Cliff FPD	39,566	0.091389%	965,672	161,701	37,091	-	198,792	19,642	106,994	24,808	151,444	151,589
Oak Grove	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oak Grove FPD	2,340	0.005405%	57,112	9,563	2,194	-	11,757	1,162	6,328	1,467	8,957	8,965
Oak Grove Rural	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oakwood	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Oilton	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Okarche	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Okay	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Okeene	5,880	0.013582%	143,515	24,032	5,512	-	29,544	2,919	15,901	3,687	22,507	22,529
Okemah	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Oklahoma City	11,820,104	27.302067%	288,491,660	48,307,823	11,080,772	-	59,388,595	5,868,034	31,964,220	7,411,182	45,243,436	45,286,599
Okmulgee	153,112	0.353658%	3,736,988	625,757	143,535	-	769,293	76,012	414,050	96,001	586,063	586,622
Oktaha	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Olustee	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Optima	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Orlando	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Owasso	595,016	1.374367%	14,522,470	2,431,782	557,798	-	2,989,581	295,393	1,609,057	373,074	2,277,523	2,279,696
Paden	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Panama	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Paoli	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Pauls Valley	74,996	0.173227%	1,830,428	306,505	70,306	-	376,810	37,232	202,807	47,023	287,062	287,335
Pawhuska	39,879	0.092112%	973,314	162,981	37,384	-	200,365	19,798	107,841	25,004	152,642	152,788
Pawnee	6,628	0.015308%	161,758	27,086	6,213	-	33,299	3,290	17,922	4,155	25,368	25,392
Perkins	11,154	0.025764%	272,244	45,587	10,457	-	56,044	5,538	30,164	6,994	42,695	42,736
Perry	71,288	0.164661%	1,739,921	291,349	66,829	-	358,178	35,391	192,779	44,698	272,867	273,128
Piedmont	41,500	0.095856%	1,012,880	169,606	38,904	-	208,510	20,602	112,225	26,020	158,848	158,999

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Pink	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Pioneer Skelton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Pocola	2,640	0.006098%	64,434	10,789	2,475	-	13,264	1,311	7,139	1,655	10,105	10,115
Ponca City	534,428	1.234421%	13,043,711	2,184,165	501,000	-	2,685,165	265,314	1,445,214	335,085	2,045,613	2,047,565
Pond Creek	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Porter	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Porum	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Poteau	28,727	0.066353%	701,126	117,403	26,930	-	144,333	14,261	77,683	18,012	109,956	110,061
Prague	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Prue	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Pryor	91,387	0.211085%	2,230,461	373,490	85,671	-	459,160	45,368	247,130	57,299	349,798	350,131
Purcell	87,498	0.202103%	2,135,554	357,598	82,025	-	439,623	43,438	236,615	54,861	334,914	335,233
Putnam	180	0.000416%	4,393	736	169	-	904	89	487	113	689	690
Quapaw	1,440	0.003326%	35,146	5,885	1,350	-	7,235	715	3,894	903	5,512	5,517
Quinton	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Ralston	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Ratliff City	1,440	0.003326%	35,146	5,885	1,350	-	7,235	715	3,894	903	5,512	5,517
Rattan	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Ravia	900	0.002079%	21,966	3,678	844	-	4,522	447	2,434	564	3,445	3,448
Red Oak	1,680	0.003880%	41,004	6,866	1,575	-	8,441	834	4,543	1,053	6,430	6,437
Redrock	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Reydon	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
RFPD 1 Sequoyah	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Richland	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Ringling	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Ringwood	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Ripley	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Rocky	360	0.000832%	8,786	1,471	337	-	1,809	179	974	226	1,378	1,379
Roff	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Roland	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Rolling Hills	2,340	0.005405%	57,112	9,563	2,194	-	11,757	1,162	6,328	1,467	8,957	8,965
Roosevelt	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Rush Springs	120	0.000277%	2,929	490	112	-	603	60	325	75	459	460
Ryan	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Salina	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Sallisaw	36,812	0.085029%	898,472	150,449	34,510	-	184,958	18,275	99,549	23,081	140,905	141,040
Sand Springs	278,241	0.642680%	6,790,981	1,137,147	260,837	-	1,397,984	138,131	752,425	174,456	1,065,013	1,066,029
Sapulpa	418,468	0.966577%	10,213,494	1,710,246	392,293	-	2,102,539	207,746	1,131,632	262,379	1,601,757	1,603,285
Savanna	1,740	0.004019%	42,468	7,111	1,631	-	8,742	864	4,705	1,091	6,660	6,666
Sayre	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Seiling	120	0.000277%	2,929	490	112	-	603	60	325	75	459	460
Seminole	135,073	0.311991%	3,296,703	552,032	126,624	-	678,656	67,056	365,267	84,690	517,014	517,507
Sentinel	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Sequoyah County	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Shady Point	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Shattuck	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Shawnee	499,964	1.154816%	12,202,550	2,043,313	468,692	-	2,512,004	248,205	1,352,015	313,476	1,913,696	1,915,522
Shidler	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Skiatook	151,063	0.348924%	3,686,966	617,381	141,614	-	758,995	74,994	408,507	94,716	578,218	578,769
Slaughterville	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Snyder	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Soper	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368

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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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
South Coffeyville	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Spencer	28,678	0.066240%	699,935	117,204	26,884	-	144,088	14,237	77,551	17,981	109,769	109,874
Sperry	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Spiro	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Springer	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Sterling	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Stigler	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Stillwater	738,446	1.705663%	18,023,156	3,017,971	692,257	-	3,710,228	366,598	1,996,925	463,004	2,826,527	2,829,224
Stilwell	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Stonebluff	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Stonewall	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Stratford	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Stringtown	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Strong City	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Strother	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Stroud	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Stuart	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Sulphur	65,015	0.150172%	1,586,817	265,712	60,949	-	326,660	32,276	175,816	40,764	248,857	249,094
Summit	120	0.000277%	2,929	490	112	-	603	60	325	75	459	460
Sumner	120	0.000277%	2,929	490	112	-	603	60	325	75	459	460
SW Lincoln	6,064	0.014007%	148,003	24,783	5,685	-	30,468	3,010	16,398	3,802	23,211	23,233
Sweetwater	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Taft	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Tahlequah	116,927	0.270077%	2,853,812	477,870	109,613	-	587,483	58,048	316,196	73,313	447,556	447,983
Talihina	1,020	0.002356%	24,895	4,169	956	-	5,125	506	2,758	640	3,904	3,908
Taloga	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Tecumseh	23,710	0.054765%	578,683	96,900	22,227	-	119,127	11,771	64,117	14,866	90,753	90,840
Temple	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Terral	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Texhoma	1,740	0.004019%	42,468	7,111	1,631	-	8,742	864	4,705	1,091	6,660	6,666
Texola	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
The Village	206,051	0.475935%	5,029,047	842,112	193,162	-	1,035,274	102,293	557,207	129,193	788,693	789,445
Thomas	1,500	0.003465%	36,610	6,130	1,406	-	7,537	745	4,056	940	5,742	5,747
Tiger MT	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Tipton	960	0.002217%	23,431	3,923	900	-	4,823	477	2,596	602	3,675	3,678
Tishomingo	10,801	0.024949%	263,629	44,145	10,126	-	54,270	5,362	29,209	6,772	41,344	41,384
Tonkawa	45,960	0.106159%	1,121,751	187,837	43,086	-	230,923	22,817	124,287	28,817	175,921	176,089
Tryon	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Tulsa	7,124,790	16.456834%	173,893,769	29,118,448	6,679,143	-	35,797,592	3,537,068	19,267,034	4,467,229	27,271,331	27,297,349
Tushka	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Tuttle	80,644	0.186273%	1,968,279	329,588	75,600	-	405,188	40,036	218,081	50,564	308,680	308,975
Tyrone	1,620	0.003742%	39,539	6,621	1,519	-	8,139	804	4,381	1,016	6,201	6,207
Union City	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Valliant	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Velma	1,380	0.003188%	33,681	5,640	1,294	-	6,934	685	3,732	865	5,282	5,287
Verden	720	0.001663%	17,573	2,943	675	-	3,618	357	1,947	451	2,756	2,759
Vian	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Vici	1,320	0.003049%	32,217	5,395	1,237	-	6,632	655	3,570	828	5,053	5,057
Vinita	64,145	0.148163%	1,565,585	262,157	60,133	-	322,290	31,845	173,463	40,219	245,527	245,761
Wagoner	45,590	0.105304%	1,112,716	186,324	42,739	-	229,063	22,633	123,286	28,585	174,504	174,671
Wakita	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Walters	9,967	0.023021%	243,252	40,732	9,343	-	50,076	4,948	26,952	6,249	38,149	38,185

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Wanette	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Wapanucka	240	0.000554%	5,858	981	225	-	1,206	119	649	150	919	920
Warner	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Warr Acres	184,731	0.426692%	4,508,712	754,982	173,177	-	928,159	91,709	499,555	115,826	707,090	707,765
Washington	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Watonga	18,873	0.043593%	460,637	77,134	17,693	-	94,826	9,370	51,038	11,833	72,241	72,309
Watts	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Waukomis	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Waurika	1,200	0.002772%	29,288	4,904	1,125	-	6,029	596	3,245	752	4,593	4,598
Wayne	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Waynoka	1,260	0.002910%	30,753	5,150	1,181	-	6,331	626	3,407	790	4,823	4,827
Weatherford	117,102	0.270482%	2,858,092	478,587	109,777	-	588,364	58,135	316,670	73,423	448,228	448,655
Webbers Falls	540	0.001247%	13,180	2,207	506	-	2,713	268	1,460	339	2,067	2,069
Welch	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Weleetka	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218
Wellston	1,860	0.004296%	45,397	7,602	1,744	-	9,345	923	5,030	1,166	7,119	7,126
West Tenki	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Westville	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Wetumka	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Wewoka	36,011	0.083178%	878,912	147,173	33,758	-	180,932	17,877	97,381	22,579	137,838	137,969
Whitefield	780	0.001802%	19,037	3,188	731	-	3,919	387	2,109	489	2,986	2,988
Whitehorn	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Wilburton	1,500	0.003465%	36,610	6,130	1,406	-	7,537	745	4,056	940	5,742	5,747
Willow	660	0.001524%	16,109	2,697	619	-	3,316	328	1,785	414	2,526	2,529
Wilson	3,600	0.008315%	87,865	14,713	3,375	-	18,088	1,787	9,735	2,257	13,780	13,793
Wister	840	0.001940%	20,502	3,433	787	-	4,220	417	2,272	527	3,215	3,218

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, 2019

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, 2019, 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	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419
Woodcrest	600	0.001386%	14,644	2,452	562	-	3,015	298	1,623	376	2,297	2,299
Woodward	135,741	0.313533%	3,313,002	554,761	127,250	-	682,011	67,388	367,073	85,109	519,570	520,066
Wright City	60	0.000139%	1,464	245	56	-	301	30	162	38	230	230
Wyandotte	1,740	0.004019%	42,468	7,111	1,631	-	8,742	864	4,705	1,091	6,660	6,666
Wynnewood	1,140	0.002633%	27,824	4,659	1,069	-	5,728	566	3,083	715	4,364	4,368
Yale	1,080	0.002495%	26,359	4,414	1,012	-	5,426	536	2,921	677	4,134	4,138
Yukon	450,875	1.041431%	11,004,444	1,842,690	422,673	-	2,265,363	223,835	1,219,267	282,698	1,725,800	1,727,446
	\$ 43,293,806	100.0000%	1,056,666,003	176,938,336	40,585,835	-	217,524,171	21,493,002	117,076,190	27,145,131	165,714,323	165,872,419

- 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, 2019

(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, 2019, there were 472 cities, 27 fire protection districts, and 129 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, 2019, the State's contribution to the System totaled \$101,700,051. 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 2019.

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, 2019. The System's actuarial report is dated July 1, 2019.

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, 2019, the membership's remaining service life was 5.33 years.

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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, 2019 and 2018. 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, 2018, and June 30, 2019.

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.

2019 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2019 and that of fiscal year 2018.

Employer Change in Proportion of June 30, 2018, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2018.

Employer Change in Proportion of June 30, 2018, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2018.

Employer Change in Proportion of June 30, 2018, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in 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

Total Change in Proportionate Share of June 30, 2018, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2018, to be amortized as part of pension expense commencing in 2019. 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, 2019. **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, 2019, the System had a net pension liability of \$1,056,666,003 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2019, was calculated as follows:

Total pension liability	\$ 3,892,046,591
Plan fiduciary net position	<u>2,835,380,588</u>
Employer' net pension liability	<u>\$ 1,056,666,003</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72.85%</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>\$ 1,364,453,410</u>	<u>1,056,666,003</u>	<u>718,686,006</u>

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

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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, 2013, to June 30, 2018. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2019, the System experienced a gain over expected experience, resulting in a system-wide deferred inflow for plan experience of \$25,456,744. 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 5.33 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2019, \$4,963,742 was included as a component of the calculation for pension expense, with the remaining balance of \$21,493,002 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 2019.

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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 2019, the System's estimated investment return was \$201,222,138. Actual investment earnings for fiscal year 2019 were \$189,352,801, which were less than the expected return by \$11,869,337. This amount is amortized over 5 years, resulting in \$2,373,867 used as a component of pension expense for fiscal year 2019, with the remaining balance of \$9,495,470 to be amortized over the next 4 years as a deferred outflow. 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, 2019, certain changes in assumption were made that decreased the total pension liability by \$33,414,214.

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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

Changes in Assumptions, Continued

These recommended assumption changes were made based on the System's most recent actuarial experience study covering the July 1, 2013, to June 30, 2018, period. In addition to updates for retirement rates, termination rates, and salary scale rates, the following significant changes in assumptions were made:

	<u>Previous Assumption</u>	<u>New Assumption</u>
Inflation:	3.00%	2.75%
Salary increases:	3.5% to 9.0%	2.75% to 10.50%
Mortality rates:	Rates based on the RP-2000 Combined Healthy with blue collar adjustments as appropriate, with adjustments for generational mortality improvement using Scale AA for healthy lives and no mortality improvement for disabled lives.	<i>Active members</i>—Pub-2010 Public Safety Table with generational mortality improvement using MP-2018. <i>Retired members</i>—Pub-2010 Public Safety Below Median Table with generational mortality improvement using Scale MP-2018. <i>Disabled members</i>—Pub-2010 Public Safety Disabled Table set forward 2 years.

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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, Continued

*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, 2018, and June 30, 2019. Proportionate changes are then multiplied by the June 30, 2018, 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, 2019.

	Total Fiscal (Gains)/Losses	Amount Included in 2019 Pension Expense <u>Calculation</u>	Deferred Inflows Balance for <u>2019</u>	Deferred Outflows Balance for <u>2019</u>	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	4,562,730	-	1,688,212	6.37
2015	1,225,109	194,154	-	254,339	6.31
2016	19,681,640	3,144,032	-	7,105,512	6.26
2017	170,533,239	27,372,912	-	88,414,503	6.23
2018	125,283,130	22,903,680	-	79,475,770	5.47
2019	(26,456,744)	(4,963,742)	(21,493,002)	-	5.33
Changes in Assumptions					
2019	(33,414,214)	(6,269,083)	(27,145,131)	-	5.33
Differences between Projected and Actual Earnings					
2016	155,451,833	31,090,367	-	31,090,365	5
2017	(135,271,664)	(27,054,333)	(54,108,665)	-	5
2018	(104,945,875)	(20,989,175)	(62,967,525)	-	5
2019	11,869,337	2,373,867	-	9,495,470	5
			<u>\$ (165,714,323)</u>	<u>217,524,171</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>
2020	\$ (59,276,333)	88,767,222
2021	(59,276,333)	55,854,676
2022	(32,222,000)	53,467,907
2023	(11,232,825)	19,434,366
2024	<u>(3,706,832)</u>	<u>-</u>
	<u>\$ (165,714,323)</u>	<u>217,524,171</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, 2019, the Plan's collective pension expense allocated to all participating employers was \$165,872,419. This amount as of June 30, 2019, was calculated as follows:

Service cost	\$ 66,244,663
Interest on total pension liability	284,230,285
Changes in benefit terms	-
Expensed portion of differences between expected and actual experience	53,213,766
Changes in assumptions	(6,269,083)
Employee contributions	(27,347,450)
Projected earnings on pension plan investments	(201,222,138)
Differences between projected and actual earnings on plan investments	(5,172,430)
Pension plan administrative expense	2,194,806
Other changes in fiduciary net position	-
Total Plan (collective) pension expense	<u>\$ 165,872,419</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, 2019, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2018	\$ 3,845,542,352	2,719,895,921	1,125,646,431
Changes for the year:			
Service cost	66,244,663	-	66,244,663
Interest	284,230,285	-	284,230,285
Changes in assumptions	(33,414,214)	-	(33,414,214)
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(26,456,744)	-	(26,456,744)
Contributions—employer/municipalities	-	43,378,922	(43,378,922)
Contributions—State of Oklahoma, a non-employer contributing entity	-	101,700,051	(101,700,051)
Contributions—employee	-	27,347,450	(27,347,450)
Net investment income	-	189,352,801	(189,352,801)
Benefit payments, including refunds	(244,099,751)	(244,099,751)	-
Administrative expense	-	(2,194,806)	2,194,806
Other changes	-	-	-
Balances at June 30, 2019	<u>\$ 3,892,046,591</u>	<u>2,835,380,588</u>	<u>1,056,666,003</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, 2019.

(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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