

# **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, 2022

(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**

---

*Table of Contents*

---

|                                                                                                   | <u>Page</u> |
|---------------------------------------------------------------------------------------------------|-------------|
| <u>Independent Auditors' Report</u> .....                                                         | 1           |
| <u>Schedules:</u>                                                                                 |             |
| Schedule of Employer Allocations .....                                                            | 4           |
| Schedule of Pension Amounts by Participating Employer .....                                       | 20          |
| Notes to Schedules of Employer Allocations and<br>Pension Amounts by Participating Employer ..... | 38          |

---

## **INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Oklahoma Firefighters Pension and Retirement System

### **Opinions**

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, 2022. 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, 2022, and the related notes to the Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, the total deferred outflows of resources, the total deferred inflows of resources, and the 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, 2022, in accordance with accounting principles generally accepted in the United States.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **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, 2022, and our report thereon, dated October 21, 2022, expressed an unmodified opinion on those financial statements.

(Continued)

## **INDEPENDENT AUDITORS' REPORT, CONTINUED**

### **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

In preparing the Schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the date of the Schedules, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the amounts and disclosures in the individual columns labeled "Employer Allocations" and the specified column totals included in the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

**INDEPENDENT AUDITORS' REPORT, CONTINUED**

**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 as of and for the year ended June 30, 2022, and is not intended to be and should not be used by anyone other than these specified parties.

*Finley & Cook, PLLC*

Shawnee, Oklahoma  
April 27, 2023

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Ada                              | 259,825                      | 0.571297%                            | 264,350                      | 0.570462%                            | (0.000835)%                                   | (5,498)                                                                              | (5,130)                                                                         | 2,535                                                                            | (8,094)                                                                                                   | (1,791)                                                                                                        | -                                                                                                                       | 6,303                                                                                                                  |
| Adair                            | 1,140                        | 0.002507%                            | 1,080                        | 0.002331%                            | (0.000176)%                                   | (1,159)                                                                              | (1,081)                                                                         | 534                                                                              | (1,706)                                                                                                   | (377)                                                                                                          | -                                                                                                                       | 1,329                                                                                                                  |
| Afton                            | -                            | 0.000000%                            | 2,160                        | 0.004661%                            | 0.004661 %                                    | 30,697                                                                               | 28,642                                                                          | (14,152)                                                                         | 45,187                                                                                                    | 9,997                                                                                                          | 35,190                                                                                                                  | -                                                                                                                      |
| Agra                             | 1,500                        | 0.003298%                            | 1,260                        | 0.002719%                            | (0.000579)%                                   | (3,814)                                                                              | (3,558)                                                                         | 1,758                                                                            | (5,614)                                                                                                   | (1,242)                                                                                                        | -                                                                                                                       | 4,372                                                                                                                  |
| Alderson                         | 300                          | 0.000660%                            | 180                          | 0.000388%                            | (0.000271)%                                   | (1,786)                                                                              | (1,666)                                                                         | 823                                                                              | (2,629)                                                                                                   | (582)                                                                                                          | -                                                                                                                       | 2,047                                                                                                                  |
| Aline                            | 780                          | 0.001715%                            | 780                          | 0.001683%                            | (0.000032)%                                   | (210)                                                                                | (196)                                                                           | 97                                                                               | (308)                                                                                                     | (68)                                                                                                           | -                                                                                                                       | 240                                                                                                                    |
| Allen                            | 120                          | 0.000264%                            | 1,800                        | 0.003884%                            | 0.003621 %                                    | 23,844                                                                               | 22,247                                                                          | (10,992)                                                                         | 35,098                                                                                                    | 7,765                                                                                                          | 27,333                                                                                                                  | -                                                                                                                      |
| Altus                            | 245,932                      | 0.540749%                            | 259,328                      | 0.559625%                            | 0.018876 %                                    | 124,312                                                                              | 115,988                                                                         | (57,310)                                                                         | 182,990                                                                                                   | 40,484                                                                                                         | 142,505                                                                                                                 | -                                                                                                                      |
| Alva                             | 63,579                       | 0.139796%                            | 51,893                       | 0.111984%                            | (0.027812)%                                   | (183,161)                                                                            | (170,896)                                                                       | 84,440                                                                           | (269,617)                                                                                                 | (59,650)                                                                                                       | -                                                                                                                       | 209,967                                                                                                                |
| Amber                            | 420                          | 0.000923%                            | 780                          | 0.001683%                            | 0.000760 %                                    | 5,003                                                                                | 4,668                                                                           | (2,307)                                                                          | 7,365                                                                                                     | 1,629                                                                                                          | 5,736                                                                                                                   | -                                                                                                                      |
| Ames                             | 1,380                        | 0.003034%                            | 1,200                        | 0.002590%                            | (0.000445)%                                   | (2,929)                                                                              | (2,733)                                                                         | 1,350                                                                            | (4,311)                                                                                                   | (954)                                                                                                          | -                                                                                                                       | 3,357                                                                                                                  |
| Anadarko                         | 144,055                      | 0.316744%                            | 132,521                      | 0.285977%                            | (0.030767)%                                   | (202,623)                                                                            | (189,054)                                                                       | 93,412                                                                           | (298,265)                                                                                                 | (65,988)                                                                                                       | -                                                                                                                       | 232,277                                                                                                                |
| Antlers                          | 23,631                       | 0.051959%                            | 21,124                       | 0.045586%                            | (0.006373)%                                   | (41,974)                                                                             | (39,163)                                                                        | 19,351                                                                           | (61,786)                                                                                                  | (13,670)                                                                                                       | -                                                                                                                       | 48,117                                                                                                                 |
| Apache                           | 1,020                        | 0.002243%                            | 660                          | 0.001424%                            | (0.000818)%                                   | (5,390)                                                                              | (5,029)                                                                         | 2,485                                                                            | (7,935)                                                                                                   | (1,755)                                                                                                        | -                                                                                                                       | 6,179                                                                                                                  |
| Arapaho                          | 1,200                        | 0.002639%                            | 1,020                        | 0.002201%                            | (0.000437)%                                   | (2,880)                                                                              | (2,688)                                                                         | 1,328                                                                            | (4,240)                                                                                                   | (938)                                                                                                          | -                                                                                                                       | 3,302                                                                                                                  |
| Ardmore                          | 293,393                      | 0.645105%                            | 298,281                      | 0.643685%                            | (0.001420)%                                   | (9,355)                                                                              | (8,728)                                                                         | 4,313                                                                            | (13,770)                                                                                                  | (3,047)                                                                                                        | -                                                                                                                       | 10,724                                                                                                                 |
| Arkoma                           | 1,620                        | 0.003562%                            | 1,020                        | 0.002201%                            | (0.001361)%                                   | (8,962)                                                                              | (8,362)                                                                         | 4,132                                                                            | (13,193)                                                                                                  | (2,919)                                                                                                        | -                                                                                                                       | 10,274                                                                                                                 |
| Arnett                           | 1,500                        | 0.003298%                            | 1,560                        | 0.003366%                            | 0.000068 %                                    | 450                                                                                  | 420                                                                             | (207)                                                                            | 662                                                                                                       | 146                                                                                                            | 516                                                                                                                     | -                                                                                                                      |
| Asher                            | 840                          | 0.001847%                            | 180                          | 0.000388%                            | (0.001459)%                                   | (9,605)                                                                              | (8,962)                                                                         | 4,428                                                                            | (14,139)                                                                                                  | (3,128)                                                                                                        | -                                                                                                                       | 11,011                                                                                                                 |
| Atoka                            | 1,140                        | 0.002507%                            | 1,440                        | 0.003107%                            | 0.000601 %                                    | 3,957                                                                                | 3,692                                                                           | (1,824)                                                                          | 5,825                                                                                                     | 1,289                                                                                                          | 4,536                                                                                                                   | -                                                                                                                      |
| Atwood                           | 1,080                        | 0.002375%                            | 960                          | 0.002072%                            | (0.000303)%                                   | (1,996)                                                                              | (1,862)                                                                         | 920                                                                              | (2,937)                                                                                                   | (650)                                                                                                          | -                                                                                                                       | 2,288                                                                                                                  |
| Avant                            | 600                          | 0.001319%                            | 480                          | 0.001036%                            | (0.000283)%                                   | (1,867)                                                                              | (1,742)                                                                         | 861                                                                              | (2,748)                                                                                                   | (608)                                                                                                          | -                                                                                                                       | 2,140                                                                                                                  |
| Barnsdall                        | 1,200                        | 0.002639%                            | 1,380                        | 0.002978%                            | 0.000339 %                                    | 2,236                                                                                | 2,086                                                                           | (1,031)                                                                          | 3,291                                                                                                     | 728                                                                                                            | 2,563                                                                                                                   | -                                                                                                                      |
| Bartlesville                     | 565,625                      | 1.243682%                            | 633,605                      | 1.367308%                            | 0.123626 %                                    | 814,161                                                                              | 759,642                                                                         | (375,340)                                                                        | 1,198,462                                                                                                 | 265,146                                                                                                        | 933,316                                                                                                                 | -                                                                                                                      |
| Bear Creek Rural                 | -                            | 0.000000%                            | 60                           | 0.000129%                            | 0.000129 %                                    | 853                                                                                  | 796                                                                             | (393)                                                                            | 1,255                                                                                                     | 278                                                                                                            | 978                                                                                                                     | -                                                                                                                      |
| Beaver                           | 1,260                        | 0.002770%                            | 960                          | 0.002072%                            | (0.000699)%                                   | (4,602)                                                                              | (4,294)                                                                         | 2,122                                                                            | (6,774)                                                                                                   | (1,499)                                                                                                        | -                                                                                                                       | 5,276                                                                                                                  |
| Beggs                            | -                            | 0.000000%                            | 1,200                        | 0.002590%                            | 0.002590 %                                    | 17,054                                                                               | 15,912                                                                          | (7,862)                                                                          | 25,104                                                                                                    | 5,554                                                                                                          | 19,550                                                                                                                  | -                                                                                                                      |
| Bernice                          | 120                          | 0.000264%                            | 60                           | 0.000129%                            | (0.000134)%                                   | (885)                                                                                | (826)                                                                           | 408                                                                              | (1,303)                                                                                                   | (288)                                                                                                          | -                                                                                                                       | 1,014                                                                                                                  |
| Berryhill                        | 60,318                       | 0.132626%                            | 101,394                      | 0.218806%                            | 0.086180 %                                    | 567,552                                                                              | 529,547                                                                         | (261,650)                                                                        | 835,449                                                                                                   | 184,834                                                                                                        | 650,615                                                                                                                 | -                                                                                                                      |
| Bessie                           | 720                          | 0.001583%                            | 1,020                        | 0.002201%                            | 0.000618 %                                    | 4,070                                                                                | 3,798                                                                           | (1,876)                                                                          | 5,991                                                                                                     | 1,326                                                                                                          | 4,666                                                                                                                   | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Bethany                          | 221,465                      | 0.486952%                            | 218,873                      | 0.472324%                            | (0.014628)%                                   | (96,334)                                                                             | (89,883)                                                                        | 44,411                                                                           | (141,806)                                                                                                 | (31,373)                                                                                                       | -                                                                                                                       | 110,433                                                                                                                |
| Bethel Acres                     | 720                          | 0.001583%                            | 1,740                        | 0.003755%                            | 0.002172 %                                    | 14,303                                                                               | 13,345                                                                          | (6,594)                                                                          | 21,054                                                                                                    | 4,658                                                                                                          | 16,396                                                                                                                  | -                                                                                                                      |
| Billings                         | 1,140                        | 0.002507%                            | 1,020                        | 0.002201%                            | (0.000305)%                                   | (2,012)                                                                              | (1,877)                                                                         | 927                                                                              | (2,961)                                                                                                   | (655)                                                                                                          | -                                                                                                                       | 2,306                                                                                                                  |
| Binger                           | 900                          | 0.001979%                            | 896                          | 0.001934%                            | (0.000045)%                                   | (299)                                                                                | (279)                                                                           | 138                                                                              | (440)                                                                                                     | (97)                                                                                                           | -                                                                                                                       | 342                                                                                                                    |
| Bixby                            | 264,443                      | 0.581450%                            | 318,910                      | 0.688202%                            | 0.106751 %                                    | 703,028                                                                              | 655,951                                                                         | (324,107)                                                                        | 1,034,873                                                                                                 | 228,954                                                                                                        | 805,919                                                                                                                 | -                                                                                                                      |
| Black Dog                        | 940                          | 0.002067%                            | -                            | 0.000000%                            | (0.002067)%                                   | (13,612)                                                                             | (12,700)                                                                        | 6,275                                                                            | (20,037)                                                                                                  | (4,433)                                                                                                        | -                                                                                                                       | 15,604                                                                                                                 |
| Blackwell                        | 125,612                      | 0.276192%                            | 114,315                      | 0.246690%                            | (0.029503)%                                   | (194,296)                                                                            | (181,285)                                                                       | 89,573                                                                           | (286,008)                                                                                                 | (63,276)                                                                                                       | -                                                                                                                       | 222,732                                                                                                                |
| Blair                            | 900                          | 0.001979%                            | 840                          | 0.001813%                            | (0.000166)%                                   | (1,094)                                                                              | (1,021)                                                                         | 505                                                                              | (1,611)                                                                                                   | (356)                                                                                                          | -                                                                                                                       | 1,255                                                                                                                  |
| Blanchard                        | 15,468                       | 0.034011%                            | 18,149                       | 0.039165%                            | 0.005155 %                                    | 33,946                                                                               | 31,673                                                                          | (15,650)                                                                         | 49,969                                                                                                    | 11,055                                                                                                         | 38,914                                                                                                                  | -                                                                                                                      |
| Bluejacket                       | 540                          | 0.001187%                            | -                            | 0.000000%                            | (0.001187)%                                   | (7,819)                                                                              | (7,296)                                                                         | 3,605                                                                            | (11,510)                                                                                                  | (2,547)                                                                                                        | -                                                                                                                       | 8,964                                                                                                                  |
| Boise City                       | 1,200                        | 0.002639%                            | 1,080                        | 0.002331%                            | (0.000308)%                                   | (2,028)                                                                              | (1,892)                                                                         | 935                                                                              | (2,985)                                                                                                   | (660)                                                                                                          | -                                                                                                                       | 2,325                                                                                                                  |
| Bokchito                         | 660                          | 0.001451%                            | 660                          | 0.001424%                            | (0.000027)%                                   | (177)                                                                                | (165)                                                                           | 82                                                                               | (261)                                                                                                     | (58)                                                                                                           | -                                                                                                                       | 203                                                                                                                    |
| Boley                            | 420                          | 0.000923%                            | 300                          | 0.000647%                            | (0.000276)%                                   | (1,818)                                                                              | (1,696)                                                                         | 838                                                                              | (2,676)                                                                                                   | (592)                                                                                                          | -                                                                                                                       | 2,084                                                                                                                  |
| Boswell                          | 720                          | 0.001583%                            | 1,620                        | 0.003496%                            | 0.001913 %                                    | 12,597                                                                               | 11,754                                                                          | (5,807)                                                                          | 18,543                                                                                                    | 4,102                                                                                                          | 14,441                                                                                                                  | -                                                                                                                      |
| Bowlegs                          | 960                          | 0.002111%                            | -                            | 0.000000%                            | (0.002111)%                                   | (13,901)                                                                             | (12,970)                                                                        | 6,409                                                                            | (20,463)                                                                                                  | (4,527)                                                                                                        | -                                                                                                                       | 15,936                                                                                                                 |
| Braggs                           | 960                          | 0.002111%                            | 1,260                        | 0.002719%                            | 0.000608 %                                    | 4,006                                                                                | 3,737                                                                           | (1,847)                                                                          | 5,896                                                                                                     | 1,305                                                                                                          | 4,592                                                                                                                   | -                                                                                                                      |
| Braman                           | -                            | 0.000000%                            | 960                          | 0.002072%                            | 0.002072 %                                    | 13,643                                                                               | 12,730                                                                          | (6,290)                                                                          | 20,083                                                                                                    | 4,443                                                                                                          | 15,640                                                                                                                  | -                                                                                                                      |
| Bray                             | 780                          | 0.001715%                            | 720                          | 0.001554%                            | (0.000161)%                                   | (1,062)                                                                              | (991)                                                                           | 490                                                                              | (1,564)                                                                                                   | (346)                                                                                                          | -                                                                                                                       | 1,218                                                                                                                  |
| Bridge Creek                     | 1,500                        | 0.003298%                            | 1,620                        | 0.003496%                            | 0.000198 %                                    | 1,302                                                                                | 1,215                                                                           | (600)                                                                            | 1,917                                                                                                     | 424                                                                                                            | 1,493                                                                                                                   | -                                                                                                                      |
| Bristow                          | 57,299                       | 0.125988%                            | 56,278                       | 0.121447%                            | (0.004541)%                                   | (29,902)                                                                             | (27,900)                                                                        | 13,785                                                                           | (44,017)                                                                                                  | (9,738)                                                                                                        | -                                                                                                                       | 34,279                                                                                                                 |
| Broken Arrow                     | 2,089,163                    | 4.593598%                            | 2,224,568                    | 4.800578%                            | 0.206980 %                                    | 1,363,103                                                                            | 1,271,824                                                                       | (628,411)                                                                        | 2,006,516                                                                                                 | 443,920                                                                                                        | 1,562,597                                                                                                               | -                                                                                                                      |
| Broken Bow                       | 40,859                       | 0.089840%                            | 49,520                       | 0.106863%                            | 0.017023 %                                    | 112,107                                                                              | 104,600                                                                         | (51,683)                                                                         | 165,024                                                                                                   | 36,510                                                                                                         | 128,515                                                                                                                 | -                                                                                                                      |
| Buffalo                          | 1,380                        | 0.003034%                            | 1,380                        | 0.002978%                            | (0.000056)%                                   | (371)                                                                                | (346)                                                                           | 171                                                                              | (546)                                                                                                     | (121)                                                                                                          | -                                                                                                                       | 425                                                                                                                    |
| Burbank                          | -                            | 0.000000%                            | 780                          | 0.001683%                            | 0.001683 %                                    | 11,085                                                                               | 10,343                                                                          | (5,110)                                                                          | 16,318                                                                                                    | 3,610                                                                                                          | 12,708                                                                                                                  | -                                                                                                                      |
| Burlington                       | 1,020                        | 0.002243%                            | 960                          | 0.002072%                            | (0.000171)%                                   | (1,127)                                                                              | (1,051)                                                                         | 519                                                                              | (1,659)                                                                                                   | (367)                                                                                                          | -                                                                                                                       | 1,292                                                                                                                  |
| Burns Flat                       | 660                          | 0.001451%                            | 960                          | 0.002072%                            | 0.000620 %                                    | 4,086                                                                                | 3,813                                                                           | (1,884)                                                                          | 6,015                                                                                                     | 1,331                                                                                                          | 4,684                                                                                                                   | -                                                                                                                      |
| Butler                           | -                            | 0.000000%                            | 1,920                        | 0.004143%                            | 0.004143 %                                    | 27,287                                                                               | 25,459                                                                          | (12,580)                                                                         | 40,166                                                                                                    | 8,886                                                                                                          | 31,280                                                                                                                  | -                                                                                                                      |
| Byars                            | 600                          | 0.001319%                            | 840                          | 0.001813%                            | 0.000493 %                                    | 3,250                                                                                | 3,032                                                                           | (1,498)                                                                          | 4,784                                                                                                     | 1,058                                                                                                          | 3,725                                                                                                                   | -                                                                                                                      |
| Byng                             | 6,060                        | 0.013325%                            | 5,979                        | 0.012902%                            | (0.000422)%                                   | (2,782)                                                                              | (2,595)                                                                         | 1,282                                                                            | (4,094)                                                                                                   | (906)                                                                                                          | -                                                                                                                       | 3,189                                                                                                                  |
| Byron                            | -                            | 0.000000%                            | 120                          | 0.000259%                            | 0.000259 %                                    | 1,705                                                                                | 1,591                                                                           | (786)                                                                            | 2,510                                                                                                     | 555                                                                                                            | 1,955                                                                                                                   | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Cache                            | 780                          | 0.001715%                            | 780                          | 0.001683%                            | (0.000032)%                                   | (210)                                                                                | (196)                                                                           | 97                                                                               | (308)                                                                                                     | (68)                                                                                                           | -                                                                                                                       | 240                                                                                                                    |
| Caddo                            | 900                          | 0.001979%                            | 900                          | 0.001942%                            | (0.000037)%                                   | (242)                                                                                | (226)                                                                           | 111                                                                              | (356)                                                                                                     | (79)                                                                                                           | -                                                                                                                       | 277                                                                                                                    |
| Calera                           | 1,560                        | 0.003430%                            | 1,380                        | 0.002978%                            | (0.000452)%                                   | (2,977)                                                                              | (2,778)                                                                         | 1,373                                                                            | (4,382)                                                                                                   | (970)                                                                                                          | -                                                                                                                       | 3,413                                                                                                                  |
| Calumet                          | 1,020                        | 0.002243%                            | 1,140                        | 0.002460%                            | 0.000217 %                                    | 1,431                                                                                | 1,336                                                                           | (660)                                                                            | 2,107                                                                                                     | 466                                                                                                            | 1,641                                                                                                                   | -                                                                                                                      |
| Calvin                           | 960                          | 0.002111%                            | 840                          | 0.001813%                            | (0.000298)%                                   | (1,963)                                                                              | (1,832)                                                                         | 905                                                                              | (2,890)                                                                                                   | (639)                                                                                                          | -                                                                                                                       | 2,251                                                                                                                  |
| Camargo                          | -                            | 0.000000%                            | 960                          | 0.002072%                            | 0.002072 %                                    | 13,643                                                                               | 12,730                                                                          | (6,290)                                                                          | 20,083                                                                                                    | 4,443                                                                                                          | 15,640                                                                                                                  | -                                                                                                                      |
| Canadian                         | 1,380                        | 0.003034%                            | 540                          | 0.001165%                            | (0.001869)%                                   | (12,309)                                                                             | (11,484)                                                                        | 5,674                                                                            | (18,119)                                                                                                  | (4,009)                                                                                                        | -                                                                                                                       | 14,110                                                                                                                 |
| Caney                            | 960                          | 0.002111%                            | 1,020                        | 0.002201%                            | 0.000090 %                                    | 595                                                                                  | 555                                                                             | (274)                                                                            | 876                                                                                                       | 194                                                                                                            | 682                                                                                                                     | -                                                                                                                      |
| Canton                           | 1,320                        | 0.002902%                            | 1,200                        | 0.002590%                            | (0.000313)%                                   | (2,060)                                                                              | (1,922)                                                                         | 950                                                                              | (3,032)                                                                                                   | (671)                                                                                                          | -                                                                                                                       | 2,362                                                                                                                  |
| Canute                           | 900                          | 0.001979%                            | 780                          | 0.001683%                            | (0.000296)%                                   | (1,947)                                                                              | (1,817)                                                                         | 898                                                                              | (2,866)                                                                                                   | (634)                                                                                                          | -                                                                                                                       | 2,232                                                                                                                  |
| Capron                           | 60                           | 0.000132%                            | 660                          | 0.001424%                            | 0.001292 %                                    | 8,511                                                                                | 7,941                                                                           | (3,924)                                                                          | 12,528                                                                                                    | 2,772                                                                                                          | 9,757                                                                                                                   | -                                                                                                                      |
| Carmen                           | 960                          | 0.002111%                            | 900                          | 0.001942%                            | (0.000169)%                                   | (1,111)                                                                              | (1,036)                                                                         | 512                                                                              | (1,635)                                                                                                   | (362)                                                                                                          | -                                                                                                                       | 1,273                                                                                                                  |
| Carnegie                         | 120                          | 0.000264%                            | 1,320                        | 0.002849%                            | 0.002585 %                                    | 17,022                                                                               | 15,882                                                                          | (7,847)                                                                          | 25,057                                                                                                    | 5,543                                                                                                          | 19,513                                                                                                                  | -                                                                                                                      |
| Carney                           | 840                          | 0.001847%                            | 300                          | 0.000647%                            | (0.001200)%                                   | (7,900)                                                                              | (7,371)                                                                         | 3,642                                                                            | (11,629)                                                                                                  | (2,573)                                                                                                        | -                                                                                                                       | 9,056                                                                                                                  |
| Carter                           | 1,080                        | 0.002375%                            | 1,140                        | 0.002460%                            | 0.000085 %                                    | 563                                                                                  | 525                                                                             | (259)                                                                            | 828                                                                                                       | 183                                                                                                            | 645                                                                                                                     | -                                                                                                                      |
| Cashion                          | -                            | 0.000000%                            | 300                          | 0.000647%                            | 0.000647 %                                    | 4,264                                                                                | 3,978                                                                           | (1,966)                                                                          | 6,276                                                                                                     | 1,388                                                                                                          | 4,888                                                                                                                   | -                                                                                                                      |
| Catoosa                          | 79,907                       | 0.175697%                            | 89,416                       | 0.192958%                            | 0.017261 %                                    | 113,675                                                                              | 106,062                                                                         | (52,406)                                                                         | 167,331                                                                                                   | 37,020                                                                                                         | 130,311                                                                                                                 | -                                                                                                                      |
| Cedar Country                    | 2,220                        | 0.004881%                            | -                            | 0.000000%                            | (0.004881)%                                   | (32,146)                                                                             | (29,994)                                                                        | 14,820                                                                           | (47,320)                                                                                                  | (10,469)                                                                                                       | -                                                                                                                       | 36,851                                                                                                                 |
| Cement                           | -                            | 0.000000%                            | 2,400                        | 0.005179%                            | 0.005179 %                                    | 34,108                                                                               | 31,824                                                                          | (15,724)                                                                         | 50,208                                                                                                    | 11,108                                                                                                         | 39,100                                                                                                                  | -                                                                                                                      |
| Central High                     | 600                          | 0.001319%                            | 120                          | 0.000259%                            | (0.001060)%                                   | (6,983)                                                                              | (6,515)                                                                         | 3,219                                                                            | (10,279)                                                                                                  | (2,274)                                                                                                        | -                                                                                                                       | 8,005                                                                                                                  |
| Central Lincoln                  | 540                          | 0.001187%                            | 540                          | 0.001165%                            | (0.000022)%                                   | (145)                                                                                | (135)                                                                           | 67                                                                               | (214)                                                                                                     | (47)                                                                                                           | -                                                                                                                       | 166                                                                                                                    |
| Chandler                         | 53,697                       | 0.118068%                            | 51,326                       | 0.110761%                            | (0.007307)%                                   | (48,120)                                                                             | (44,898)                                                                        | 22,184                                                                           | (70,834)                                                                                                  | (15,671)                                                                                                       | -                                                                                                                       | 55,162                                                                                                                 |
| Chattanooga                      | 1,260                        | 0.002770%                            | 1,140                        | 0.002460%                            | (0.000310)%                                   | (2,044)                                                                              | (1,907)                                                                         | 942                                                                              | (3,009)                                                                                                   | (666)                                                                                                          | -                                                                                                                       | 2,343                                                                                                                  |
| Checotah                         | 840                          | 0.001847%                            | 900                          | 0.001942%                            | 0.000095 %                                    | 627                                                                                  | 585                                                                             | (289)                                                                            | 923                                                                                                       | 204                                                                                                            | 719                                                                                                                     | -                                                                                                                      |
| Chelsea                          | 1,920                        | 0.004222%                            | 1,500                        | 0.003237%                            | (0.000985)%                                   | (6,485)                                                                              | (6,050)                                                                         | 2,990                                                                            | (9,546)                                                                                                   | (2,112)                                                                                                        | -                                                                                                                       | 7,434                                                                                                                  |
| Cherokee                         | 2,760                        | 0.006069%                            | 1,320                        | 0.002849%                            | (0.003220)%                                   | (21,206)                                                                             | (19,786)                                                                        | 9,776                                                                            | (31,216)                                                                                                  | (6,906)                                                                                                        | -                                                                                                                       | 24,310                                                                                                                 |
| Cheyenne                         | 1,140                        | 0.002507%                            | 900                          | 0.001942%                            | (0.000564)%                                   | (3,717)                                                                              | (3,468)                                                                         | 1,714                                                                            | (5,472)                                                                                                   | (1,211)                                                                                                        | -                                                                                                                       | 4,261                                                                                                                  |
| Chickasha                        | 330,073                      | 0.725756%                            | 334,049                      | 0.720871%                            | (0.004885)%                                   | (32,170)                                                                             | (30,015)                                                                        | 14,831                                                                           | (47,354)                                                                                                  | (10,477)                                                                                                       | -                                                                                                                       | 36,878                                                                                                                 |
| Choctaw                          | 79,414                       | 0.174613%                            | 77,605                       | 0.167471%                            | (0.007143)%                                   | (47,038)                                                                             | (43,889)                                                                        | 21,685                                                                           | (69,242)                                                                                                  | (15,319)                                                                                                       | -                                                                                                                       | 53,923                                                                                                                 |
| Chouteau                         | 11,676                       | 0.025673%                            | 11,829                       | 0.025527%                            | (0.000146)%                                   | (960)                                                                                | (895)                                                                           | 442                                                                              | (1,413)                                                                                                   | (313)                                                                                                          | -                                                                                                                       | 1,100                                                                                                                  |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Claremore                        | 464,141                      | 1.020541%                            | 464,083                      | 1.001484%                            | (0.019058)%                                   | (125,508)                                                                            | (117,104)                                                                       | 57,861                                                                           | (184,751)                                                                                                 | (40,874)                                                                                                       | -                                                                                                                       | 143,877                                                                                                                |
| Clayton                          | 780                          | 0.001715%                            | 900                          | 0.001942%                            | 0.000227 %                                    | 1,496                                                                                | 1,396                                                                           | (690)                                                                            | 2,202                                                                                                     | 487                                                                                                            | 1,715                                                                                                                   | -                                                                                                                      |
| Cleo Springs                     | 1,140                        | 0.002507%                            | 840                          | 0.001813%                            | (0.000694)%                                   | (4,570)                                                                              | (4,264)                                                                         | 2,107                                                                            | (6,727)                                                                                                   | (1,488)                                                                                                        | -                                                                                                                       | 5,239                                                                                                                  |
| Cleveland                        | 27,631                       | 0.060754%                            | 29,011                       | 0.062605%                            | 0.001851 %                                    | 12,190                                                                               | 11,373                                                                          | (5,620)                                                                          | 17,943                                                                                                    | 3,970                                                                                                          | 13,973                                                                                                                  | -                                                                                                                      |
| Clinton                          | 82,835                       | 0.182135%                            | 86,537                       | 0.186746%                            | 0.004610 %                                    | 30,363                                                                               | 28,330                                                                          | (13,998)                                                                         | 44,695                                                                                                    | 9,888                                                                                                          | 34,807                                                                                                                  | -                                                                                                                      |
| Coalgate                         | 54,852                       | 0.120607%                            | 49,935                       | 0.107759%                            | (0.012849)%                                   | (84,617)                                                                             | (78,950)                                                                        | 39,010                                                                           | (124,558)                                                                                                 | (27,557)                                                                                                       | -                                                                                                                       | 97,001                                                                                                                 |
| Colbert                          | -                            | 0.000000%                            | 420                          | 0.000906%                            | 0.000906 %                                    | 5,969                                                                                | 5,569                                                                           | (2,752)                                                                          | 8,786                                                                                                     | 1,944                                                                                                          | 6,843                                                                                                                   | -                                                                                                                      |
| Colcord                          | 2,040                        | 0.004485%                            | 960                          | 0.002072%                            | (0.002414)%                                   | (15,897)                                                                             | (14,832)                                                                        | 7,329                                                                            | (23,400)                                                                                                  | (5,177)                                                                                                        | -                                                                                                                       | 18,223                                                                                                                 |
| Cole                             | 480                          | 0.001055%                            | 540                          | 0.001165%                            | 0.000110 %                                    | 724                                                                                  | 675                                                                             | (334)                                                                            | 1,065                                                                                                     | 236                                                                                                            | 830                                                                                                                     | -                                                                                                                      |
| Coleman                          | -                            | 0.000000%                            | 420                          | 0.000906%                            | 0.000906 %                                    | 5,969                                                                                | 5,569                                                                           | (2,752)                                                                          | 8,786                                                                                                     | 1,944                                                                                                          | 6,843                                                                                                                   | -                                                                                                                      |
| Collinsville                     | 159,082                      | 0.349785%                            | 171,509                      | 0.370114%                            | 0.020328 %                                    | 133,874                                                                              | 124,910                                                                         | (61,718)                                                                         | 197,066                                                                                                   | 43,599                                                                                                         | 153,467                                                                                                                 | -                                                                                                                      |
| Collinsville RFPD                | 10,338                       | 0.022731%                            | 7,669                        | 0.016549%                            | (0.006182)%                                   | (40,711)                                                                             | (37,984)                                                                        | 18,768                                                                           | (59,927)                                                                                                  | (13,258)                                                                                                       | -                                                                                                                       | 46,669                                                                                                                 |
| Comanche                         | 26,561                       | 0.058402%                            | 27,300                       | 0.058914%                            | 0.000512 %                                    | 3,373                                                                                | 3,147                                                                           | (1,555)                                                                          | 4,965                                                                                                     | 1,098                                                                                                          | 3,867                                                                                                                   | -                                                                                                                      |
| Commerce                         | 1,260                        | 0.002770%                            | 1,380                        | 0.002978%                            | 0.000208 %                                    | 1,367                                                                                | 1,275                                                                           | (630)                                                                            | 2,012                                                                                                     | 445                                                                                                            | 1,567                                                                                                                   | -                                                                                                                      |
| Copan                            | 900                          | 0.001979%                            | 900                          | 0.001942%                            | (0.000037)%                                   | (242)                                                                                | (226)                                                                           | 111                                                                              | (356)                                                                                                     | (79)                                                                                                           | -                                                                                                                       | 277                                                                                                                    |
| Cordell                          | 12,425                       | 0.027320%                            | 13,729                       | 0.029626%                            | 0.002306 %                                    | 15,189                                                                               | 14,172                                                                          | (7,002)                                                                          | 22,359                                                                                                    | 4,947                                                                                                          | 17,412                                                                                                                  | -                                                                                                                      |
| Corn                             | 900                          | 0.001979%                            | 660                          | 0.001424%                            | (0.000555)%                                   | (3,653)                                                                              | (3,408)                                                                         | 1,684                                                                            | (5,377)                                                                                                   | (1,190)                                                                                                        | -                                                                                                                       | 4,187                                                                                                                  |
| Country Co                       | 1,020                        | 0.002243%                            | -                            | 0.000000%                            | (0.002243)%                                   | (14,770)                                                                             | (13,781)                                                                        | 6,809                                                                            | (21,742)                                                                                                  | (4,810)                                                                                                        | -                                                                                                                       | 16,932                                                                                                                 |
| County Fire Departments          | 780                          | 0.001715%                            | 87,840                       | 0.189557%                            | 0.187842 %                                    | 1,237,065                                                                            | 1,154,227                                                                       | (570,306)                                                                        | 1,820,987                                                                                                 | 402,873                                                                                                        | 1,418,114                                                                                                               | -                                                                                                                      |
| Covington                        | 960                          | 0.002111%                            | 780                          | 0.001683%                            | (0.000428)%                                   | (2,816)                                                                              | (2,627)                                                                         | 1,298                                                                            | (4,145)                                                                                                   | (917)                                                                                                          | -                                                                                                                       | 3,228                                                                                                                  |
| Coweta                           | 173,383                      | 0.381230%                            | 187,922                      | 0.405532%                            | 0.024302 %                                    | 160,047                                                                              | 149,330                                                                         | (73,784)                                                                         | 235,593                                                                                                   | 52,122                                                                                                         | 183,471                                                                                                                 | -                                                                                                                      |
| Coyle                            | 660                          | 0.001451%                            | 960                          | 0.002072%                            | 0.000620 %                                    | 4,086                                                                                | 3,813                                                                           | (1,884)                                                                          | 6,015                                                                                                     | 1,331                                                                                                          | 4,684                                                                                                                   | -                                                                                                                      |
| Crescent                         | 1,080                        | 0.002375%                            | 1,140                        | 0.002460%                            | 0.000085 %                                    | 563                                                                                  | 525                                                                             | (259)                                                                            | 828                                                                                                       | 183                                                                                                            | 645                                                                                                                     | -                                                                                                                      |
| Cromwell                         | 1,200                        | 0.002639%                            | 960                          | 0.002072%                            | (0.000567)%                                   | (3,733)                                                                              | (3,483)                                                                         | 1,721                                                                            | (5,495)                                                                                                   | (1,216)                                                                                                        | -                                                                                                                       | 4,280                                                                                                                  |
| Crowder                          | 780                          | 0.001715%                            | 660                          | 0.001424%                            | (0.000291)%                                   | (1,915)                                                                              | (1,787)                                                                         | 883                                                                              | (2,819)                                                                                                   | (624)                                                                                                          | -                                                                                                                       | 2,195                                                                                                                  |
| Cushing                          | 167,193                      | 0.367620%                            | 159,200                      | 0.343551%                            | (0.024069)%                                   | (158,508)                                                                            | (147,894)                                                                       | 73,075                                                                           | (233,327)                                                                                                 | (51,621)                                                                                                       | -                                                                                                                       | 181,706                                                                                                                |
| Custer City                      | 720                          | 0.001583%                            | 720                          | 0.001554%                            | (0.000029)%                                   | (193)                                                                                | (180)                                                                           | 89                                                                               | (285)                                                                                                     | (63)                                                                                                           | -                                                                                                                       | 222                                                                                                                    |
| Cyril                            | 1,140                        | 0.002507%                            | 1,200                        | 0.002590%                            | 0.000083 %                                    | 546                                                                                  | 510                                                                             | (252)                                                                            | 804                                                                                                       | 178                                                                                                            | 626                                                                                                                     | -                                                                                                                      |
| Dacoma                           | 900                          | 0.001979%                            | 900                          | 0.001942%                            | (0.000037)%                                   | (242)                                                                                | (226)                                                                           | 111                                                                              | (356)                                                                                                     | (79)                                                                                                           | -                                                                                                                       | 277                                                                                                                    |
| Davenport                        | -                            | 0.000000%                            | 720                          | 0.001554%                            | 0.001554 %                                    | 10,232                                                                               | 9,547                                                                           | (4,717)                                                                          | 15,062                                                                                                    | 3,332                                                                                                          | 11,730                                                                                                                  | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Davidson                         | 600                          | 0.001319%                            | -                            | 0.000000%                            | (0.001319)%                                   | (8,688)                                                                              | (8,106)                                                                         | 4,005                                                                            | (12,789)                                                                                                  | (2,829)                                                                                                        | -                                                                                                                       | 9,960                                                                                                                  |
| Davis                            | 2,900                        | 0.006376%                            | 12,771                       | 0.027559%                            | 0.021183 %                                    | 139,503                                                                              | 130,161                                                                         | (64,313)                                                                         | 205,351                                                                                                   | 45,432                                                                                                         | 159,919                                                                                                                 | -                                                                                                                      |
| Deer Creek                       | 24,580                       | 0.054046%                            | 27,200                       | 0.058698%                            | 0.004652 %                                    | 30,636                                                                               | 28,584                                                                          | (14,124)                                                                         | 45,097                                                                                                    | 9,977                                                                                                          | 35,119                                                                                                                  | -                                                                                                                      |
| Del City                         | 360,831                      | 0.793386%                            | 375,225                      | 0.809728%                            | 0.016342 %                                    | 107,623                                                                              | 100,416                                                                         | (49,616)                                                                         | 158,423                                                                                                   | 35,049                                                                                                         | 123,373                                                                                                                 | -                                                                                                                      |
| Delaware                         | 540                          | 0.001187%                            | -                            | 0.000000%                            | (0.001187)%                                   | (7,819)                                                                              | (7,296)                                                                         | 3,605                                                                            | (11,510)                                                                                                  | (2,547)                                                                                                        | -                                                                                                                       | 8,964                                                                                                                  |
| Depew                            | -                            | 0.000000%                            | 360                          | 0.000777%                            | 0.000777 %                                    | 5,116                                                                                | 4,774                                                                           | (2,359)                                                                          | 7,531                                                                                                     | 1,666                                                                                                          | 5,865                                                                                                                   | -                                                                                                                      |
| Dewar                            | 900                          | 0.001979%                            | 480                          | 0.001036%                            | (0.000943)%                                   | (6,211)                                                                              | (5,795)                                                                         | 2,863                                                                            | (9,142)                                                                                                   | (2,023)                                                                                                        | -                                                                                                                       | 7,120                                                                                                                  |
| Dewey                            | 1,020                        | 0.002243%                            | 900                          | 0.001942%                            | (0.000301)%                                   | (1,979)                                                                              | (1,847)                                                                         | 913                                                                              | (2,914)                                                                                                   | (645)                                                                                                          | -                                                                                                                       | 2,269                                                                                                                  |
| Dibble                           | 1,080                        | 0.002375%                            | 1,440                        | 0.003107%                            | 0.000733 %                                    | 4,826                                                                                | 4,503                                                                           | (2,225)                                                                          | 7,104                                                                                                     | 1,572                                                                                                          | 5,532                                                                                                                   | -                                                                                                                      |
| Dickson                          | 900                          | 0.001979%                            | 840                          | 0.001813%                            | (0.000166)%                                   | (1,094)                                                                              | (1,021)                                                                         | 505                                                                              | (1,611)                                                                                                   | (356)                                                                                                          | -                                                                                                                       | 1,255                                                                                                                  |
| Dill City                        | 660                          | 0.001451%                            | 660                          | 0.001424%                            | (0.000027)%                                   | (177)                                                                                | (165)                                                                           | 82                                                                               | (261)                                                                                                     | (58)                                                                                                           | -                                                                                                                       | 203                                                                                                                    |
| Douglas                          | -                            | 0.000000%                            | 900                          | 0.001942%                            | 0.001942 %                                    | 12,791                                                                               | 11,934                                                                          | (5,897)                                                                          | 18,828                                                                                                    | 4,165                                                                                                          | 14,663                                                                                                                  | -                                                                                                                      |
| Dover                            | 900                          | 0.001979%                            | 840                          | 0.001813%                            | (0.000166)%                                   | (1,094)                                                                              | (1,021)                                                                         | 505                                                                              | (1,611)                                                                                                   | (356)                                                                                                          | -                                                                                                                       | 1,255                                                                                                                  |
| Drummond                         | 1,080                        | 0.002375%                            | 1,080                        | 0.002331%                            | (0.000044)%                                   | (290)                                                                                | (271)                                                                           | 134                                                                              | (427)                                                                                                     | (94)                                                                                                           | -                                                                                                                       | 333                                                                                                                    |
| Drumright                        | 29,714                       | 0.065334%                            | 26,312                       | 0.056782%                            | (0.008553)%                                   | (56,324)                                                                             | (52,552)                                                                        | 25,966                                                                           | (82,910)                                                                                                  | (18,343)                                                                                                       | -                                                                                                                       | 64,567                                                                                                                 |
| Duncan                           | 374,126                      | 0.822619%                            | 415,475                      | 0.896588%                            | 0.073969 %                                    | 487,136                                                                              | 454,516                                                                         | (224,577)                                                                        | 717,075                                                                                                   | 158,645                                                                                                        | 558,430                                                                                                                 | -                                                                                                                      |
| Durant                           | 304,327                      | 0.669146%                            | 282,000                      | 0.608551%                            | (0.060596)%                                   | (399,063)                                                                            | (372,340)                                                                       | 183,974                                                                          | (587,430)                                                                                                 | (129,962)                                                                                                      | -                                                                                                                       | 457,467                                                                                                                |
| Dustin                           | 780                          | 0.001715%                            | 780                          | 0.001683%                            | (0.000032)%                                   | (210)                                                                                | (196)                                                                           | 97                                                                               | (308)                                                                                                     | (68)                                                                                                           | -                                                                                                                       | 240                                                                                                                    |
| Eakly                            | 780                          | 0.001715%                            | 780                          | 0.001683%                            | (0.000032)%                                   | (210)                                                                                | (196)                                                                           | 97                                                                               | (308)                                                                                                     | (68)                                                                                                           | -                                                                                                                       | 240                                                                                                                    |
| Earlsboro                        | 1,260                        | 0.002770%                            | 1,200                        | 0.002590%                            | (0.000181)%                                   | (1,191)                                                                              | (1,111)                                                                         | 549                                                                              | (1,753)                                                                                                   | (388)                                                                                                          | -                                                                                                                       | 1,366                                                                                                                  |
| East Duke                        | 720                          | 0.001583%                            | 720                          | 0.001554%                            | (0.000029)%                                   | (193)                                                                                | (180)                                                                           | 89                                                                               | (285)                                                                                                     | (63)                                                                                                           | -                                                                                                                       | 222                                                                                                                    |
| Edmond                           | 1,840,349                    | 4.046512%                            | 1,900,713                    | 4.101706%                            | 0.055194 %                                    | 363,490                                                                              | 339,149                                                                         | (167,574)                                                                        | 535,064                                                                                                   | 118,377                                                                                                        | 416,687                                                                                                                 | -                                                                                                                      |
| El Reno                          | 277,186                      | 0.609469%                            | 289,800                      | 0.625383%                            | 0.015914 %                                    | 104,803                                                                              | 97,785                                                                          | (48,316)                                                                         | 154,272                                                                                                   | 34,131                                                                                                         | 120,141                                                                                                                 | -                                                                                                                      |
| Eldorado                         | 1,440                        | 0.003166%                            | 720                          | 0.001554%                            | (0.001612)%                                   | (10,619)                                                                             | (9,908)                                                                         | 4,896                                                                            | (15,632)                                                                                                  | (3,458)                                                                                                        | -                                                                                                                       | 12,173                                                                                                                 |
| Elgin                            | 8,153                        | 0.017927%                            | 10,739                       | 0.023174%                            | 0.005247 %                                    | 34,556                                                                               | 32,242                                                                          | (15,931)                                                                         | 50,868                                                                                                    | 11,254                                                                                                         | 39,614                                                                                                                  | -                                                                                                                      |
| Elk City                         | 172,267                      | 0.378776%                            | 173,055                      | 0.373451%                            | (0.005326)%                                   | (35,073)                                                                             | (32,724)                                                                        | 16,169                                                                           | (51,628)                                                                                                  | (11,422)                                                                                                       | -                                                                                                                       | 40,206                                                                                                                 |
| Elmer Rural                      | 60                           | 0.000132%                            | -                            | 0.000000%                            | (0.000132)%                                   | (869)                                                                                | (811)                                                                           | 401                                                                              | (1,279)                                                                                                   | (283)                                                                                                          | -                                                                                                                       | 996                                                                                                                    |
| Elmore City                      | 120                          | 0.000264%                            | 1,740                        | 0.003755%                            | 0.003491 %                                    | 22,991                                                                               | 21,451                                                                          | (10,599)                                                                         | 33,843                                                                                                    | 7,487                                                                                                          | 26,356                                                                                                                  | -                                                                                                                      |
| Empire City                      | 1,140                        | 0.002507%                            | 1,260                        | 0.002719%                            | 0.000212 %                                    | 1,399                                                                                | 1,305                                                                           | (645)                                                                            | 2,060                                                                                                     | 456                                                                                                            | 1,604                                                                                                                   | -                                                                                                                      |
| Enid                             | 811,257                      | 1.783771%                            | 831,789                      | 1.794986%                            | 0.011215 %                                    | 73,858                                                                               | 68,912                                                                          | (34,050)                                                                         | 108,721                                                                                                   | 24,053                                                                                                         | 84,667                                                                                                                  | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Erick                            | 1,380                        | 0.003034%                            | 1,020                        | 0.002201%                            | (0.000833)%                                   | (5,487)                                                                              | (5,120)                                                                         | 2,530                                                                            | (8,077)                                                                                                   | (1,787)                                                                                                        | -                                                                                                                       | 6,290                                                                                                                  |
| Eufaula                          | 1,260                        | 0.002770%                            | 1,500                        | 0.003237%                            | 0.000467 %                                    | 3,072                                                                                | 2,867                                                                           | (1,416)                                                                          | 4,523                                                                                                     | 1,001                                                                                                          | 3,522                                                                                                                   | -                                                                                                                      |
| Fair Oaks                        | 420                          | 0.000923%                            | 3,600                        | 0.007769%                            | 0.006845 %                                    | 45,081                                                                               | 42,062                                                                          | (20,783)                                                                         | 66,360                                                                                                    | 14,681                                                                                                         | 51,678                                                                                                                  | -                                                                                                                      |
| Fairfax                          | 1,140                        | 0.002507%                            | 1,200                        | 0.002590%                            | 0.000083 %                                    | 546                                                                                  | 510                                                                             | (252)                                                                            | 804                                                                                                       | 178                                                                                                            | 626                                                                                                                     | -                                                                                                                      |
| Fairland                         | 1,200                        | 0.002639%                            | 1,140                        | 0.002460%                            | (0.000178)%                                   | (1,175)                                                                              | (1,096)                                                                         | 542                                                                              | (1,730)                                                                                                   | (383)                                                                                                          | -                                                                                                                       | 1,347                                                                                                                  |
| Fairmont                         | 480                          | 0.001055%                            | 480                          | 0.001036%                            | (0.000020)%                                   | (129)                                                                                | (120)                                                                           | 59                                                                               | (190)                                                                                                     | (42)                                                                                                           | -                                                                                                                       | 148                                                                                                                    |
| Fairview                         | 7,519                        | 0.016533%                            | 9,854                        | 0.021265%                            | 0.004732 %                                    | 31,164                                                                               | 29,077                                                                          | (14,367)                                                                         | 45,874                                                                                                    | 10,149                                                                                                         | 35,725                                                                                                                  | -                                                                                                                      |
| Fargo                            | -                            | 0.000000%                            | 1,380                        | 0.002978%                            | 0.002978 %                                    | 19,612                                                                               | 18,299                                                                          | (9,042)                                                                          | 28,870                                                                                                    | 6,387                                                                                                          | 22,483                                                                                                                  | -                                                                                                                      |
| Fire Protection District—        |                              |                                      |                              |                                      |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| Deer Creek                       | 6,199                        | 0.013630%                            | 2,716                        | 0.005862%                            | (0.007768)%                                   | (51,161)                                                                             | (47,735)                                                                        | 23,586                                                                           | (75,310)                                                                                                  | (16,661)                                                                                                       | -                                                                                                                       | 58,648                                                                                                                 |
| Fletcher                         | 2,040                        | 0.004485%                            | -                            | 0.000000%                            | (0.004485)%                                   | (29,540)                                                                             | (27,562)                                                                        | 13,618                                                                           | (43,484)                                                                                                  | (9,620)                                                                                                        | -                                                                                                                       | 33,863                                                                                                                 |
| Forest Park                      | -                            | 0.000000%                            | 480                          | 0.001036%                            | 0.001036 %                                    | 6,822                                                                                | 6,365                                                                           | (3,145)                                                                          | 10,042                                                                                                    | 2,222                                                                                                          | 7,820                                                                                                                   | -                                                                                                                      |
| Forgan                           | -                            | 0.000000%                            | 1,440                        | 0.003107%                            | 0.003107 %                                    | 20,465                                                                               | 19,095                                                                          | (9,435)                                                                          | 30,125                                                                                                    | 6,665                                                                                                          | 23,460                                                                                                                  | -                                                                                                                      |
| Fort Cobb                        | 1,080                        | 0.002375%                            | 840                          | 0.001813%                            | (0.000562)%                                   | (3,701)                                                                              | (3,453)                                                                         | 1,706                                                                            | (5,448)                                                                                                   | (1,205)                                                                                                        | -                                                                                                                       | 4,243                                                                                                                  |
| Fort Gibson                      | 20,842                       | 0.045827%                            | 21,692                       | 0.046812%                            | 0.000985 %                                    | 6,485                                                                                | 6,051                                                                           | (2,990)                                                                          | 9,546                                                                                                     | 2,112                                                                                                          | 7,434                                                                                                                   | -                                                                                                                      |
| Fort Supply                      | 840                          | 0.001847%                            | 900                          | 0.001942%                            | 0.000095 %                                    | 627                                                                                  | 585                                                                             | (289)                                                                            | 923                                                                                                       | 204                                                                                                            | 719                                                                                                                     | -                                                                                                                      |
| Foss                             | 780                          | 0.001715%                            | 660                          | 0.001424%                            | (0.000291)%                                   | (1,915)                                                                              | (1,787)                                                                         | 883                                                                              | (2,819)                                                                                                   | (624)                                                                                                          | -                                                                                                                       | 2,195                                                                                                                  |
| Foyil                            | 1,020                        | 0.002243%                            | 720                          | 0.001554%                            | (0.000689)%                                   | (4,538)                                                                              | (4,234)                                                                         | 2,092                                                                            | (6,679)                                                                                                   | (1,478)                                                                                                        | -                                                                                                                       | 5,202                                                                                                                  |
| Francis                          | 1,020                        | 0.002243%                            | 900                          | 0.001942%                            | (0.000301)%                                   | (1,979)                                                                              | (1,847)                                                                         | 913                                                                              | (2,914)                                                                                                   | (645)                                                                                                          | -                                                                                                                       | 2,269                                                                                                                  |
| Frederick                        | 50,159                       | 0.110288%                            | 50,404                       | 0.108770%                            | (0.001518)%                                   | (9,997)                                                                              | (9,327)                                                                         | 4,609                                                                            | (14,715)                                                                                                  | (3,256)                                                                                                        | -                                                                                                                       | 11,460                                                                                                                 |
| Freedom                          | 960                          | 0.002111%                            | 1,020                        | 0.002201%                            | 0.000090 %                                    | 595                                                                                  | 555                                                                             | (274)                                                                            | 876                                                                                                       | 194                                                                                                            | 682                                                                                                                     | -                                                                                                                      |
| Gage                             | 900                          | 0.001979%                            | 720                          | 0.001554%                            | (0.000425)%                                   | (2,800)                                                                              | (2,612)                                                                         | 1,291                                                                            | (4,122)                                                                                                   | (912)                                                                                                          | -                                                                                                                       | 3,210                                                                                                                  |
| Garber                           | 960                          | 0.002111%                            | 60                           | 0.000129%                            | (0.001981)%                                   | (13,048)                                                                             | (12,175)                                                                        | 6,016                                                                            | (19,208)                                                                                                  | (4,249)                                                                                                        | -                                                                                                                       | 14,958                                                                                                                 |
| Gate                             | -                            | 0.000000%                            | 1,140                        | 0.002460%                            | 0.002460 %                                    | 16,201                                                                               | 15,116                                                                          | (7,469)                                                                          | 23,849                                                                                                    | 5,276                                                                                                          | 18,573                                                                                                                  | -                                                                                                                      |
| Geary                            | 840                          | 0.001847%                            | 120                          | 0.000259%                            | (0.001588)%                                   | (10,458)                                                                             | (9,758)                                                                         | 4,821                                                                            | (15,395)                                                                                                  | (3,406)                                                                                                        | -                                                                                                                       | 11,989                                                                                                                 |
| Gene Autry                       | 1,080                        | 0.002375%                            | 420                          | 0.000906%                            | (0.001468)%                                   | (9,670)                                                                              | (9,022)                                                                         | 4,458                                                                            | (14,234)                                                                                                  | (3,149)                                                                                                        | -                                                                                                                       | 11,085                                                                                                                 |
| Geronimo                         | 1,140                        | 0.002507%                            | -                            | 0.000000%                            | (0.002507)%                                   | (16,508)                                                                             | (15,402)                                                                        | 7,610                                                                            | (24,300)                                                                                                  | (5,376)                                                                                                        | -                                                                                                                       | 18,924                                                                                                                 |
| Glencoe                          | 1,560                        | 0.003430%                            | 180                          | 0.000388%                            | (0.003042)%                                   | (20,031)                                                                             | (18,690)                                                                        | 9,235                                                                            | (29,486)                                                                                                  | (6,524)                                                                                                        | -                                                                                                                       | 22,963                                                                                                                 |
| Glenpool                         | 243,112                      | 0.534548%                            | 266,421                      | 0.574933%                            | 0.040384 %                                    | 265,956                                                                              | 248,147                                                                         | (122,610)                                                                        | 391,493                                                                                                   | 86,614                                                                                                         | 304,880                                                                                                                 | -                                                                                                                      |
| Goldsby                          | 720                          | 0.001583%                            | 720                          | 0.001554%                            | (0.000029)%                                   | (193)                                                                                | (180)                                                                           | 89                                                                               | (285)                                                                                                     | (63)                                                                                                           | -                                                                                                                       | 222                                                                                                                    |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                          |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                 | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Goltry                           | 1,020                        | 0.002243%                            | 960                          | 0.002072%                            | (0.000171)%                                   | (1,127)                                                                              | (1,051)                                                                         | 519                                                                              | (1,659)                                                                                                   | (367)                                                                                    | -                                                                                                                       | 1,292                                                                                                                  |
| Goodwell                         | 1,080                        | 0.002375%                            | 1,200                        | 0.002590%                            | 0.000215 %                                    | 1,415                                                                                | 1,321                                                                           | (652)                                                                            | 2,083                                                                                                     | 461                                                                                      | 1,622                                                                                                                   | -                                                                                                                      |
| Gooseneck Bend                   | 780                          | 0.001715%                            | 600                          | 0.001295%                            | (0.000420)%                                   | (2,768)                                                                              | (2,582)                                                                         | 1,276                                                                            | (4,074)                                                                                                   | (901)                                                                                    | -                                                                                                                       | 3,173                                                                                                                  |
| Gore                             | 1,500                        | 0.003298%                            | 780                          | 0.001683%                            | (0.001615)%                                   | (10,635)                                                                             | (9,923)                                                                         | 4,903                                                                            | (15,656)                                                                                                  | (3,464)                                                                                  | -                                                                                                                       | 12,192                                                                                                                 |
| Gotebo                           | 660                          | 0.001451%                            | 720                          | 0.001554%                            | 0.000103 %                                    | 675                                                                                  | 630                                                                             | (311)                                                                            | 994                                                                                                       | 220                                                                                      | 774                                                                                                                     | -                                                                                                                      |
| Gould                            | -                            | 0.000000%                            | 1,860                        | 0.004014%                            | 0.004014 %                                    | 26,434                                                                               | 24,664                                                                          | (12,186)                                                                         | 38,911                                                                                                    | 8,609                                                                                    | 30,303                                                                                                                  | -                                                                                                                      |
| Gracemont                        | 840                          | 0.001847%                            | 1,440                        | 0.003107%                            | 0.001261 %                                    | 8,301                                                                                | 7,745                                                                           | (3,827)                                                                          | 12,220                                                                                                    | 2,704                                                                                    | 9,516                                                                                                                   | -                                                                                                                      |
| Grandfield                       | 1,140                        | 0.002507%                            | 1,380                        | 0.002978%                            | 0.000471 %                                    | 3,105                                                                                | 2,897                                                                           | (1,431)                                                                          | 4,570                                                                                                     | 1,011                                                                                    | 3,559                                                                                                                   | -                                                                                                                      |
| Granite                          | 1,380                        | 0.003034%                            | 1,080                        | 0.002331%                            | (0.000704)%                                   | (4,634)                                                                              | (4,324)                                                                         | 2,136                                                                            | (6,822)                                                                                                   | (1,509)                                                                                  | -                                                                                                                       | 5,312                                                                                                                  |
| Greenfield                       | 960                          | 0.002111%                            | -                            | 0.000000%                            | (0.002111)%                                   | (13,901)                                                                             | (12,970)                                                                        | 6,409                                                                            | (20,463)                                                                                                  | (4,527)                                                                                  | -                                                                                                                       | 15,936                                                                                                                 |
| Grove                            | 45,731                       | 0.100552%                            | 57,884                       | 0.124913%                            | 0.024361 %                                    | 160,432                                                                              | 149,689                                                                         | (73,962)                                                                         | 236,159                                                                                                   | 52,248                                                                                   | 183,912                                                                                                                 | -                                                                                                                      |
| Guthrie                          | 242,771                      | 0.533799%                            | 265,657                      | 0.573282%                            | 0.039484 %                                    | 260,026                                                                              | 242,614                                                                         | (119,876)                                                                        | 382,765                                                                                                   | 84,682                                                                                   | 298,082                                                                                                                 | -                                                                                                                      |
| Guymon                           | 139,947                      | 0.307712%                            | 152,069                      | 0.328163%                            | 0.020451 %                                    | 134,682                                                                              | 125,663                                                                         | (62,090)                                                                         | 198,254                                                                                                   | 43,862                                                                                   | 154,393                                                                                                                 | -                                                                                                                      |
| Haileyville                      | -                            | 0.000000%                            | 960                          | 0.002072%                            | 0.002072 %                                    | 13,643                                                                               | 12,730                                                                          | (6,290)                                                                          | 20,083                                                                                                    | 4,443                                                                                    | 15,640                                                                                                                  | -                                                                                                                      |
| Hammon                           | 60                           | 0.000132%                            | -                            | 0.000000%                            | (0.000132)%                                   | (869)                                                                                | (811)                                                                           | 401                                                                              | (1,279)                                                                                                   | (283)                                                                                    | -                                                                                                                       | 996                                                                                                                    |
| Hardesty                         | 480                          | 0.001055%                            | 420                          | 0.000906%                            | (0.000149)%                                   | (982)                                                                                | (916)                                                                           | 453                                                                              | (1,445)                                                                                                   | (320)                                                                                    | -                                                                                                                       | 1,125                                                                                                                  |
| Harrah                           | 38,436                       | 0.084512%                            | 37,817                       | 0.081608%                            | (0.002904)%                                   | (19,125)                                                                             | (17,844)                                                                        | 8,817                                                                            | (28,152)                                                                                                  | (6,228)                                                                                  | -                                                                                                                       | 21,924                                                                                                                 |
| Hartshorne                       | 1,680                        | 0.003694%                            | 840                          | 0.001813%                            | (0.001881)%                                   | (12,389)                                                                             | (11,560)                                                                        | 5,712                                                                            | (18,237)                                                                                                  | (4,035)                                                                                  | -                                                                                                                       | 14,202                                                                                                                 |
| Haskell                          | 1,020                        | 0.002243%                            | 840                          | 0.001813%                            | (0.000430)%                                   | (2,832)                                                                              | (2,642)                                                                         | 1,306                                                                            | (4,169)                                                                                                   | (922)                                                                                    | -                                                                                                                       | 3,247                                                                                                                  |
| Hastings                         | 780                          | 0.001715%                            | -                            | 0.000000%                            | (0.001715)%                                   | (11,295)                                                                             | (10,538)                                                                        | 5,207                                                                            | (16,626)                                                                                                  | (3,678)                                                                                  | -                                                                                                                       | 12,948                                                                                                                 |
| Hawley Rural                     | -                            | 0.000000%                            | 1,920                        | 0.004143%                            | 0.004143 %                                    | 27,287                                                                               | 25,459                                                                          | (12,580)                                                                         | 40,166                                                                                                    | 8,886                                                                                    | 31,280                                                                                                                  | -                                                                                                                      |
| Haworth                          | 1,500                        | 0.003298%                            | 1,560                        | 0.003366%                            | 0.000068 %                                    | 450                                                                                  | 420                                                                             | (207)                                                                            | 662                                                                                                       | 146                                                                                      | 516                                                                                                                     | -                                                                                                                      |
| Healdton                         | 1,200                        | 0.002639%                            | 1,380                        | 0.002978%                            | 0.000339 %                                    | 2,236                                                                                | 2,086                                                                           | (1,031)                                                                          | 3,291                                                                                                     | 728                                                                                      | 2,563                                                                                                                   | -                                                                                                                      |
| Heavener                         | 1,080                        | 0.002375%                            | 1,080                        | 0.002331%                            | (0.000044)%                                   | (290)                                                                                | (271)                                                                           | 134                                                                              | (427)                                                                                                     | (94)                                                                                     | -                                                                                                                       | 333                                                                                                                    |
| Helena                           | 1,320                        | 0.002902%                            | 1,140                        | 0.002460%                            | (0.000442)%                                   | (2,913)                                                                              | (2,718)                                                                         | 1,343                                                                            | (4,288)                                                                                                   | (949)                                                                                    | -                                                                                                                       | 3,339                                                                                                                  |
| Hennessey                        | 1,200                        | 0.002639%                            | 60                           | 0.000129%                            | (0.002509)%                                   | (16,524)                                                                             | (15,417)                                                                        | 7,618                                                                            | (24,323)                                                                                                  | (5,381)                                                                                  | -                                                                                                                       | 18,942                                                                                                                 |
| Henryetta                        | 85,814                       | 0.188686%                            | 84,574                       | 0.182509%                            | (0.006177)%                                   | (40,679)                                                                             | (37,955)                                                                        | 18,754                                                                           | (59,880)                                                                                                  | (13,248)                                                                                 | -                                                                                                                       | 46,633                                                                                                                 |
| Hickory                          | 780                          | 0.001715%                            | 720                          | 0.001554%                            | (0.000161)%                                   | (1,062)                                                                              | (991)                                                                           | 490                                                                              | (1,564)                                                                                                   | (346)                                                                                    | -                                                                                                                       | 1,218                                                                                                                  |
| Hickory Grove                    | -                            | 0.000000%                            | 720                          | 0.001554%                            | 0.001554 %                                    | 10,232                                                                               | 9,547                                                                           | (4,717)                                                                          | 15,062                                                                                                    | 3,332                                                                                    | 11,730                                                                                                                  | -                                                                                                                      |
| Hickory Hills                    | 780                          | 0.001715%                            | 60                           | 0.000129%                            | (0.001586)%                                   | (10,442)                                                                             | (9,743)                                                                         | 4,814                                                                            | (15,371)                                                                                                  | (3,401)                                                                                  | -                                                                                                                       | 11,970                                                                                                                 |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Hinton                           | 1,260                        | 0.002770%                            | 1,620                        | 0.003496%                            | 0.000725 %                                    | 4,778                                                                                | 4,458                                                                           | (2,203)                                                                          | 7,033                                                                                                     | 1,556                                                                                                          | 5,477                                                                                                                   | -                                                                                                                      |
| Hitchcock                        | 660                          | 0.001451%                            | 720                          | 0.001554%                            | 0.000103 %                                    | 675                                                                                  | 630                                                                             | (311)                                                                            | 994                                                                                                       | 220                                                                                                            | 774                                                                                                                     | -                                                                                                                      |
| Hobart                           | 27,335                       | 0.060103%                            | 29,057                       | 0.062705%                            | 0.002602 %                                    | 17,135                                                                               | 15,988                                                                          | (7,900)                                                                          | 25,224                                                                                                    | 5,580                                                                                                          | 19,643                                                                                                                  | -                                                                                                                      |
| Holdenville                      | 35,460                       | 0.077969%                            | 45,882                       | 0.099013%                            | 0.021045 %                                    | 138,592                                                                              | 129,311                                                                         | (63,893)                                                                         | 204,010                                                                                                   | 45,135                                                                                                         | 158,875                                                                                                                 | -                                                                                                                      |
| Hollis                           | 900                          | 0.001979%                            | 960                          | 0.002072%                            | 0.000093 %                                    | 611                                                                                  | 570                                                                             | (282)                                                                            | 899                                                                                                       | 199                                                                                                            | 700                                                                                                                     | -                                                                                                                      |
| Hominy                           | 19,801                       | 0.043538%                            | 21,492                       | 0.046380%                            | 0.002842 %                                    | 18,717                                                                               | 17,463                                                                          | (8,629)                                                                          | 27,552                                                                                                    | 6,095                                                                                                          | 21,456                                                                                                                  | -                                                                                                                      |
| Hooker                           | 1,920                        | 0.004222%                            | 1,260                        | 0.002719%                            | (0.001503)%                                   | (9,896)                                                                              | (9,233)                                                                         | 4,562                                                                            | (14,566)                                                                                                  | (3,223)                                                                                                        | -                                                                                                                       | 11,344                                                                                                                 |
| Howe                             | 660                          | 0.001451%                            | 660                          | 0.001424%                            | (0.000027)%                                   | (177)                                                                                | (165)                                                                           | 82                                                                               | (261)                                                                                                     | (58)                                                                                                           | -                                                                                                                       | 203                                                                                                                    |
| Hugo                             | 82,048                       | 0.180405%                            | 86,092                       | 0.185784%                            | 0.005379 %                                    | 35,426                                                                               | 33,054                                                                          | (16,332)                                                                         | 52,148                                                                                                    | 11,537                                                                                                         | 40,611                                                                                                                  | -                                                                                                                      |
| Hulbert                          | 1,020                        | 0.002243%                            | 1,020                        | 0.002201%                            | (0.000042)%                                   | (274)                                                                                | (256)                                                                           | 126                                                                              | (403)                                                                                                     | (89)                                                                                                           | -                                                                                                                       | 314                                                                                                                    |
| Hunter                           | 840                          | 0.001847%                            | 840                          | 0.001813%                            | (0.000034)%                                   | (226)                                                                                | (211)                                                                           | 104                                                                              | (332)                                                                                                     | (73)                                                                                                           | -                                                                                                                       | 259                                                                                                                    |
| Hydro                            | 1,440                        | 0.003166%                            | 1,024                        | 0.002210%                            | (0.000956)%                                   | (6,299)                                                                              | (5,877)                                                                         | 2,904                                                                            | (9,272)                                                                                                   | (2,051)                                                                                                        | -                                                                                                                       | 7,221                                                                                                                  |
| Idabel                           | 63,195                       | 0.138952%                            | 62,738                       | 0.135387%                            | (0.003565)%                                   | (23,477)                                                                             | (21,905)                                                                        | 10,823                                                                           | (34,559)                                                                                                  | (7,646)                                                                                                        | -                                                                                                                       | 26,913                                                                                                                 |
| Indianoma                        | 840                          | 0.001847%                            | 720                          | 0.001554%                            | (0.000293)%                                   | (1,931)                                                                              | (1,802)                                                                         | 890                                                                              | (2,843)                                                                                                   | (629)                                                                                                          | -                                                                                                                       | 2,214                                                                                                                  |
| Inola                            | 1,920                        | 0.004222%                            | -                            | 0.000000%                            | (0.004222)%                                   | (27,802)                                                                             | (25,941)                                                                        | 12,817                                                                           | (40,926)                                                                                                  | (9,054)                                                                                                        | -                                                                                                                       | 31,871                                                                                                                 |
| Jacktown                         | 1,260                        | 0.002770%                            | -                            | 0.000000%                            | (0.002770)%                                   | (18,245)                                                                             | (17,024)                                                                        | 8,411                                                                            | (26,857)                                                                                                  | (5,942)                                                                                                        | -                                                                                                                       | 20,916                                                                                                                 |
| Jay                              | 900                          | 0.001979%                            | 125                          | 0.000270%                            | (0.001709)%                                   | (11,256)                                                                             | (10,502)                                                                        | 5,189                                                                            | (16,569)                                                                                                  | (3,666)                                                                                                        | -                                                                                                                       | 12,903                                                                                                                 |
| Jenks                            | 171,897                      | 0.377963%                            | 177,733                      | 0.383545%                            | 0.005582 %                                    | 36,760                                                                               | 34,298                                                                          | (16,947)                                                                         | 54,111                                                                                                    | 11,972                                                                                                         | 42,140                                                                                                                  | -                                                                                                                      |
| Jennings                         | 720                          | 0.001583%                            | 480                          | 0.001036%                            | (0.000547)%                                   | (3,604)                                                                              | (3,363)                                                                         | 1,662                                                                            | (5,306)                                                                                                   | (1,174)                                                                                                        | -                                                                                                                       | 4,132                                                                                                                  |
| Jet                              | 720                          | 0.001583%                            | 1,080                        | 0.002331%                            | 0.000748 %                                    | 4,923                                                                                | 4,593                                                                           | (2,269)                                                                          | 7,246                                                                                                     | 1,603                                                                                                          | 5,643                                                                                                                   | -                                                                                                                      |
| Jones                            | 1,200                        | 0.002639%                            | 1,080                        | 0.002331%                            | (0.000308)%                                   | (2,028)                                                                              | (1,892)                                                                         | 935                                                                              | (2,985)                                                                                                   | (660)                                                                                                          | -                                                                                                                       | 2,325                                                                                                                  |
| Kansas                           | 1,260                        | 0.002770%                            | -                            | 0.000000%                            | (0.002770)%                                   | (18,245)                                                                             | (17,024)                                                                        | 8,411                                                                            | (26,857)                                                                                                  | (5,942)                                                                                                        | -                                                                                                                       | 20,916                                                                                                                 |
| Kaw City                         | 660                          | 0.001451%                            | -                            | 0.000000%                            | (0.001451)%                                   | (9,557)                                                                              | (8,917)                                                                         | 4,406                                                                            | (14,068)                                                                                                  | (3,112)                                                                                                        | -                                                                                                                       | 10,956                                                                                                                 |
| Kellyville                       | 1,500                        | 0.003298%                            | 1,140                        | 0.002460%                            | (0.000838)%                                   | (5,519)                                                                              | (5,150)                                                                         | 2,544                                                                            | (8,124)                                                                                                   | (1,797)                                                                                                        | -                                                                                                                       | 6,327                                                                                                                  |
| Kendrick                         | -                            | 0.000000%                            | 60                           | 0.000129%                            | 0.000129 %                                    | 853                                                                                  | 796                                                                             | (393)                                                                            | 1,255                                                                                                     | 278                                                                                                            | 978                                                                                                                     | -                                                                                                                      |
| Keota                            | 900                          | 0.001979%                            | 960                          | 0.002072%                            | 0.000093 %                                    | 611                                                                                  | 570                                                                             | (282)                                                                            | 899                                                                                                       | 199                                                                                                            | 700                                                                                                                     | -                                                                                                                      |
| Ketchum                          | 1,920                        | 0.004222%                            | 900                          | 0.001942%                            | (0.002279)%                                   | (15,012)                                                                             | (14,007)                                                                        | 6,921                                                                            | (22,098)                                                                                                  | (4,889)                                                                                                        | -                                                                                                                       | 17,209                                                                                                                 |
| Keyes                            | 720                          | 0.001583%                            | 780                          | 0.001683%                            | 0.000100 %                                    | 659                                                                                  | 615                                                                             | (304)                                                                            | 970                                                                                                       | 215                                                                                                            | 756                                                                                                                     | -                                                                                                                      |
| Kiefer                           | 885                          | 0.001946%                            | 3,644                        | 0.007863%                            | 0.005917 %                                    | 38,967                                                                               | 36,357                                                                          | (17,964)                                                                         | 57,360                                                                                                    | 12,690                                                                                                         | 44,670                                                                                                                  | -                                                                                                                      |
| Kingfisher                       | 145,677                      | 0.320311%                            | 147,735                      | 0.318809%                            | (0.001502)%                                   | (9,892)                                                                              | (9,230)                                                                         | 4,561                                                                            | (14,562)                                                                                                  | (3,222)                                                                                                        | -                                                                                                                       | 11,340                                                                                                                 |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Kingston                         | 1,080                        | 0.002375%                            | 720                          | 0.001554%                            | (0.000821)%                                   | (5,406)                                                                              | (5,044)                                                                         | 2,492                                                                            | (7,958)                                                                                                   | (1,761)                                                                                                        | -                                                                                                                       | 6,198                                                                                                                  |
| Kinta                            | -                            | 0.000000%                            | 840                          | 0.001813%                            | 0.001813 %                                    | 11,938                                                                               | 11,138                                                                          | (5,504)                                                                          | 17,573                                                                                                    | 3,888                                                                                                          | 13,685                                                                                                                  | -                                                                                                                      |
| Kiowa                            | 360                          | 0.000792%                            | 120                          | 0.000259%                            | (0.000533)%                                   | (3,508)                                                                              | (3,273)                                                                         | 1,617                                                                            | (5,163)                                                                                                   | (1,142)                                                                                                        | -                                                                                                                       | 4,021                                                                                                                  |
| Konawa                           | 2,340                        | 0.005145%                            | 900                          | 0.001942%                            | (0.003203)%                                   | (21,094)                                                                             | (19,681)                                                                        | 9,724                                                                            | (31,050)                                                                                                  | (6,870)                                                                                                        | -                                                                                                                       | 24,181                                                                                                                 |
| Krebs                            | 840                          | 0.001847%                            | -                            | 0.000000%                            | (0.001847)%                                   | (12,164)                                                                             | (11,349)                                                                        | 5,608                                                                            | (17,905)                                                                                                  | (3,961)                                                                                                        | -                                                                                                                       | 13,944                                                                                                                 |
| Kremlin                          | 960                          | 0.002111%                            | 840                          | 0.001813%                            | (0.000298)%                                   | (1,963)                                                                              | (1,832)                                                                         | 905                                                                              | (2,890)                                                                                                   | (639)                                                                                                          | -                                                                                                                       | 2,251                                                                                                                  |
| Lahoma                           | 1,740                        | 0.003826%                            | 1,020                        | 0.002201%                            | (0.001625)%                                   | (10,700)                                                                             | (9,983)                                                                         | 4,933                                                                            | (15,750)                                                                                                  | (3,485)                                                                                                        | -                                                                                                                       | 12,266                                                                                                                 |
| Lamar                            | 540                          | 0.001187%                            | -                            | 0.000000%                            | (0.001187)%                                   | (7,819)                                                                              | (7,296)                                                                         | 3,605                                                                            | (11,510)                                                                                                  | (2,547)                                                                                                        | -                                                                                                                       | 8,964                                                                                                                  |
| Lamont                           | 1,560                        | 0.003430%                            | 1,020                        | 0.002201%                            | (0.001229)%                                   | (8,093)                                                                              | (7,551)                                                                         | 3,731                                                                            | (11,914)                                                                                                  | (2,636)                                                                                                        | -                                                                                                                       | 9,278                                                                                                                  |
| Langley                          | 1,140                        | 0.002507%                            | 1,320                        | 0.002849%                            | 0.000342 %                                    | 2,252                                                                                | 2,101                                                                           | (1,038)                                                                          | 3,315                                                                                                     | 733                                                                                                            | 2,581                                                                                                                   | -                                                                                                                      |
| Laverne                          | 1,500                        | 0.003298%                            | 1,380                        | 0.002978%                            | (0.000320)%                                   | (2,108)                                                                              | (1,967)                                                                         | 972                                                                              | (3,104)                                                                                                   | (687)                                                                                                          | -                                                                                                                       | 2,417                                                                                                                  |
| Lawton                           | 1,055,786                    | 2.321435%                            | 1,491,037                    | 3.217633%                            | 0.896197 %                                    | 5,902,056                                                                            | 5,506,833                                                                       | (2,720,936)                                                                      | 8,687,952                                                                                                 | 1,922,113                                                                                                      | 6,765,839                                                                                                               | -                                                                                                                      |
| Leedey                           | 1,380                        | 0.003034%                            | 1,140                        | 0.002460%                            | (0.000574)%                                   | (3,782)                                                                              | (3,528)                                                                         | 1,743                                                                            | (5,567)                                                                                                   | (1,232)                                                                                                        | -                                                                                                                       | 4,335                                                                                                                  |
| Lenapah                          | 1,020                        | 0.002243%                            | 720                          | 0.001554%                            | (0.000689)%                                   | (4,538)                                                                              | (4,234)                                                                         | 2,092                                                                            | (6,679)                                                                                                   | (1,478)                                                                                                        | -                                                                                                                       | 5,202                                                                                                                  |
| Lexington                        | 1,200                        | 0.002639%                            | 780                          | 0.001683%                            | (0.000955)%                                   | (6,291)                                                                              | (5,870)                                                                         | 2,900                                                                            | (9,261)                                                                                                   | (2,049)                                                                                                        | -                                                                                                                       | 7,212                                                                                                                  |
| Limestone                        | 47,608                       | 0.104679%                            | 41,854                       | 0.090320%                            | (0.014359)%                                   | (94,563)                                                                             | (88,231)                                                                        | 43,595                                                                           | (139,199)                                                                                                 | (30,796)                                                                                                       | -                                                                                                                       | 108,402                                                                                                                |
| Lindsay                          | 62,565                       | 0.137566%                            | 78,444                       | 0.169281%                            | 0.031715 %                                    | 208,865                                                                              | 194,879                                                                         | (96,290)                                                                         | 307,454                                                                                                   | 68,021                                                                                                         | 239,433                                                                                                                 | -                                                                                                                      |
| Little Axe                       | 240                          | 0.000528%                            | 3,480                        | 0.007510%                            | 0.006982 %                                    | 45,982                                                                               | 42,902                                                                          | (21,198)                                                                         | 67,686                                                                                                    | 14,975                                                                                                         | 52,711                                                                                                                  | -                                                                                                                      |
| Loco                             | 780                          | 0.001715%                            | 780                          | 0.001683%                            | (0.000032)%                                   | (210)                                                                                | (196)                                                                           | 97                                                                               | (308)                                                                                                     | (68)                                                                                                           | -                                                                                                                       | 240                                                                                                                    |
| Locust Grove                     | 4,424                        | 0.009727%                            | 5,640                        | 0.012171%                            | 0.002443 %                                    | 16,091                                                                               | 15,013                                                                          | (7,418)                                                                          | 23,686                                                                                                    | 5,240                                                                                                          | 18,446                                                                                                                  | -                                                                                                                      |
| Lone Grove                       | 23,981                       | 0.052729%                            | 25,196                       | 0.054373%                            | 0.001644 %                                    | 10,828                                                                               | 10,103                                                                          | (4,992)                                                                          | 15,939                                                                                                    | 3,526                                                                                                          | 12,413                                                                                                                  | -                                                                                                                      |
| Lone Wolf                        | 1,680                        | 0.003694%                            | 900                          | 0.001942%                            | (0.001752)%                                   | (11,536)                                                                             | (10,764)                                                                        | 5,318                                                                            | (16,982)                                                                                                  | (3,757)                                                                                                        | -                                                                                                                       | 13,225                                                                                                                 |
| Longdale                         | 300                          | 0.000660%                            | 960                          | 0.002072%                            | 0.001412 %                                    | 9,299                                                                                | 8,676                                                                           | (4,287)                                                                          | 13,689                                                                                                    | 3,028                                                                                                          | 10,660                                                                                                                  | -                                                                                                                      |
| Loyal                            | 5,640                        | 0.012401%                            | 1,020                        | 0.002201%                            | (0.010200)%                                   | (67,173)                                                                             | (62,675)                                                                        | 30,968                                                                           | (98,881)                                                                                                  | (21,876)                                                                                                       | -                                                                                                                       | 77,004                                                                                                                 |
| Luther                           | 840                          | 0.001847%                            | 7,430                        | 0.016034%                            | 0.014187 %                                    | 93,431                                                                               | 87,175                                                                          | (43,073)                                                                         | 137,533                                                                                                   | 30,428                                                                                                         | 107,105                                                                                                                 | -                                                                                                                      |
| Macomb                           | 120                          | 0.000264%                            | 720                          | 0.001554%                            | 0.001290 %                                    | 8,495                                                                                | 7,926                                                                           | (3,916)                                                                          | 12,505                                                                                                    | 2,766                                                                                                          | 9,738                                                                                                                   | -                                                                                                                      |
| Madill                           | 28,462                       | 0.062582%                            | 29,260                       | 0.063142%                            | 0.000560 %                                    | 3,691                                                                                | 3,443                                                                           | (1,701)                                                                          | 5,433                                                                                                     | 1,202                                                                                                          | 4,231                                                                                                                   | -                                                                                                                      |
| Manchester                       | -                            | 0.000000%                            | 1,140                        | 0.002460%                            | 0.002460 %                                    | 16,201                                                                               | 15,116                                                                          | (7,469)                                                                          | 23,849                                                                                                    | 5,276                                                                                                          | 18,573                                                                                                                  | -                                                                                                                      |
| Mangum                           | 27,645                       | 0.060785%                            | 32,913                       | 0.071026%                            | 0.010241 %                                    | 67,443                                                                               | 62,926                                                                          | (31,092)                                                                         | 99,277                                                                                                    | 21,964                                                                                                         | 77,313                                                                                                                  | -                                                                                                                      |
| Manitou                          | 660                          | 0.001451%                            | 720                          | 0.001554%                            | 0.000103 %                                    | 675                                                                                  | 630                                                                             | (311)                                                                            | 994                                                                                                       | 220                                                                                                            | 774                                                                                                                     | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Mannford                         | 1,320                        | 0.002902%                            | 1,020                        | 0.002201%                            | (0.000701)%                                   | (4,618)                                                                              | (4,309)                                                                         | 2,129                                                                            | (6,798)                                                                                                   | (1,504)                                                                                                        | -                                                                                                                       | 5,294                                                                                                                  |
| Mannsville                       | 780                          | 0.001715%                            | 720                          | 0.001554%                            | (0.000161)%                                   | (1,062)                                                                              | (991)                                                                           | 490                                                                              | (1,564)                                                                                                   | (346)                                                                                                          | -                                                                                                                       | 1,218                                                                                                                  |
| Marietta                         | 840                          | 0.001847%                            | 1,020                        | 0.002201%                            | 0.000354 %                                    | 2,332                                                                                | 2,176                                                                           | (1,075)                                                                          | 3,433                                                                                                     | 760                                                                                                            | 2,674                                                                                                                   | -                                                                                                                      |
| Marland                          | 720                          | 0.001583%                            | 660                          | 0.001424%                            | (0.000159)%                                   | (1,046)                                                                              | (976)                                                                           | 482                                                                              | (1,540)                                                                                                   | (341)                                                                                                          | -                                                                                                                       | 1,199                                                                                                                  |
| Marlow                           | 27,057                       | 0.059492%                            | 28,519                       | 0.061544%                            | 0.002052 %                                    | 13,511                                                                               | 12,606                                                                          | (6,229)                                                                          | 19,888                                                                                                    | 4,400                                                                                                          | 15,488                                                                                                                  | -                                                                                                                      |
| Marshall                         | 960                          | 0.002111%                            | 1,080                        | 0.002331%                            | 0.000220 %                                    | 1,448                                                                                | 1,351                                                                           | (667)                                                                            | 2,131                                                                                                     | 471                                                                                                            | 1,659                                                                                                                   | -                                                                                                                      |
| Maud                             | 1,260                        | 0.002770%                            | 1,080                        | 0.002331%                            | (0.000440)%                                   | (2,897)                                                                              | (2,703)                                                                         | 1,335                                                                            | (4,264)                                                                                                   | (943)                                                                                                          | -                                                                                                                       | 3,321                                                                                                                  |
| Maysville                        | 840                          | 0.001847%                            | 720                          | 0.001554%                            | (0.000293)%                                   | (1,931)                                                                              | (1,802)                                                                         | 890                                                                              | (2,843)                                                                                                   | (629)                                                                                                          | -                                                                                                                       | 2,214                                                                                                                  |
| McAlester                        | 315,011                      | 0.692638%                            | 340,661                      | 0.735140%                            | 0.042502 %                                    | 279,906                                                                              | 261,163                                                                         | (129,041)                                                                        | 412,028                                                                                                   | 91,157                                                                                                         | 320,871                                                                                                                 | -                                                                                                                      |
| McCurtain                        | 720                          | 0.001583%                            | 840                          | 0.001813%                            | 0.000230 %                                    | 1,512                                                                                | 1,411                                                                           | (697)                                                                            | 2,226                                                                                                     | 492                                                                                                            | 1,733                                                                                                                   | -                                                                                                                      |
| McKey Sequoyah County            | -                            | 0.000000%                            | 240                          | 0.000518%                            | 0.000518 %                                    | 3,411                                                                                | 3,182                                                                           | (1,572)                                                                          | 5,021                                                                                                     | 1,111                                                                                                          | 3,910                                                                                                                   | -                                                                                                                      |
| McLoud                           | 11,617                       | 0.025543%                            | 15,998                       | 0.034524%                            | 0.008981 %                                    | 59,146                                                                               | 55,186                                                                          | (27,267)                                                                         | 87,065                                                                                                    | 19,262                                                                                                         | 67,803                                                                                                                  | -                                                                                                                      |
| Medford                          | 1,080                        | 0.002375%                            | 1,020                        | 0.002201%                            | (0.000174)%                                   | (1,143)                                                                              | (1,066)                                                                         | 527                                                                              | (1,682)                                                                                                   | (372)                                                                                                          | -                                                                                                                       | 1,310                                                                                                                  |
| Meeker                           | 960                          | 0.002111%                            | 720                          | 0.001554%                            | (0.000557)%                                   | (3,669)                                                                              | (3,423)                                                                         | 1,691                                                                            | (5,400)                                                                                                   | (1,195)                                                                                                        | -                                                                                                                       | 4,206                                                                                                                  |
| Meno                             | 240                          | 0.000528%                            | 1,800                        | 0.003884%                            | 0.003357 %                                    | 22,106                                                                               | 20,626                                                                          | (10,191)                                                                         | 32,540                                                                                                    | 7,199                                                                                                          | 25,341                                                                                                                  | -                                                                                                                      |
| Miami                            | 173,054                      | 0.380507%                            | 169,278                      | 0.365298%                            | (0.015209)%                                   | (100,160)                                                                            | (93,453)                                                                        | 46,175                                                                           | (147,437)                                                                                                 | (32,619)                                                                                                       | -                                                                                                                       | 114,818                                                                                                                |
| Midwest City                     | 1,211,718                    | 2.664294%                            | 1,207,085                    | 2.604868%                            | (0.059426)%                                   | (391,362)                                                                            | (365,155)                                                                       | 180,424                                                                          | (576,094)                                                                                                 | (127,454)                                                                                                      | -                                                                                                                       | 448,639                                                                                                                |
| Milburn                          | 600                          | 0.001319%                            | 660                          | 0.001424%                            | 0.000105 %                                    | 692                                                                                  | 645                                                                             | (319)                                                                            | 1,018                                                                                                     | 225                                                                                                            | 793                                                                                                                     | -                                                                                                                      |
| Mill Creek                       | 1,800                        | 0.003958%                            | 1,020                        | 0.002201%                            | (0.001757)%                                   | (11,569)                                                                             | (10,794)                                                                        | 5,333                                                                            | (17,029)                                                                                                  | (3,768)                                                                                                        | -                                                                                                                       | 13,262                                                                                                                 |
| Millerton                        | 360                          | 0.000792%                            | 60                           | 0.000129%                            | (0.000662)%                                   | (4,360)                                                                              | (4,068)                                                                         | 2,010                                                                            | (6,418)                                                                                                   | (1,420)                                                                                                        | -                                                                                                                       | 4,998                                                                                                                  |
| Minco                            | 2,100                        | 0.004617%                            | 1,260                        | 0.002719%                            | (0.001898)%                                   | (12,502)                                                                             | (11,665)                                                                        | 5,764                                                                            | (18,403)                                                                                                  | (4,072)                                                                                                        | -                                                                                                                       | 14,332                                                                                                                 |
| Monkey Island                    | 29,363                       | 0.064563%                            | 41,122                       | 0.088741%                            | 0.024178 %                                    | 159,228                                                                              | 148,565                                                                         | (73,406)                                                                         | 234,387                                                                                                   | 51,856                                                                                                         | 182,531                                                                                                                 | -                                                                                                                      |
| Moore                            | 1,079,043                    | 2.372572%                            | 1,008,187                    | 2.175650%                            | (0.196923)%                                   | (1,296,866)                                                                          | (1,210,023)                                                                     | 597,875                                                                          | (1,909,014)                                                                                               | (422,348)                                                                                                      | -                                                                                                                       | 1,486,666                                                                                                              |
| Mooreland                        | 2,340                        | 0.005145%                            | 1,200                        | 0.002590%                            | (0.002556)%                                   | (16,830)                                                                             | (15,703)                                                                        | 7,759                                                                            | (24,774)                                                                                                  | (5,481)                                                                                                        | -                                                                                                                       | 19,293                                                                                                                 |
| Morgan's Corner                  | 660                          | 0.001451%                            | 960                          | 0.002072%                            | 0.000620 %                                    | 4,086                                                                                | 3,813                                                                           | (1,884)                                                                          | 6,015                                                                                                     | 1,331                                                                                                          | 4,684                                                                                                                   | -                                                                                                                      |
| Morris                           | 1,920                        | 0.004222%                            | 1,080                        | 0.002331%                            | (0.001891)%                                   | (12,454)                                                                             | (11,620)                                                                        | 5,741                                                                            | (18,332)                                                                                                  | (4,056)                                                                                                        | -                                                                                                                       | 14,276                                                                                                                 |
| Morrison                         | 120                          | 0.000264%                            | 2,100                        | 0.004532%                            | 0.004268 %                                    | 28,107                                                                               | 26,225                                                                          | (12,958)                                                                         | 41,374                                                                                                    | 9,154                                                                                                          | 32,221                                                                                                                  | -                                                                                                                      |
| Mounds                           | 720                          | 0.001583%                            | 600                          | 0.001295%                            | (0.000288)%                                   | (1,899)                                                                              | (1,772)                                                                         | 875                                                                              | (2,795)                                                                                                   | (618)                                                                                                          | -                                                                                                                       | 2,177                                                                                                                  |
| Mountain Park                    | -                            | 0.000000%                            | 1,020                        | 0.002201%                            | 0.002201 %                                    | 14,496                                                                               | 13,525                                                                          | (6,683)                                                                          | 21,338                                                                                                    | 4,721                                                                                                          | 16,618                                                                                                                  | -                                                                                                                      |
| Mt. View                         | 1,200                        | 0.002639%                            | -                            | 0.000000%                            | (0.002639)%                                   | (17,376)                                                                             | (16,213)                                                                        | 8,011                                                                            | (25,579)                                                                                                  | (5,659)                                                                                                        | -                                                                                                                       | 19,920                                                                                                                 |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Muldrow                          | 1,200                        | 0.002639%                            | 1,140                        | 0.002460%                            | (0.000178)%                                   | (1,175)                                                                              | (1,096)                                                                         | 542                                                                              | (1,730)                                                                                                   | (383)                                                                                                          | -                                                                                                                       | 1,347                                                                                                                  |
| Mulhall                          | 1,200                        | 0.002639%                            | 1,260                        | 0.002719%                            | 0.000081 %                                    | 530                                                                                  | 495                                                                             | (244)                                                                            | 781                                                                                                       | 173                                                                                                            | 608                                                                                                                     | -                                                                                                                      |
| Murry Spur                       | 180                          | 0.000396%                            | -                            | 0.000000%                            | (0.000396)%                                   | (2,606)                                                                              | (2,432)                                                                         | 1,202                                                                            | (3,837)                                                                                                   | (849)                                                                                                          | -                                                                                                                       | 2,988                                                                                                                  |
| Muskogee                         | 767,072                      | 1.686618%                            | 782,746                      | 1.689153%                            | 0.002534 %                                    | 16,691                                                                               | 15,573                                                                          | (7,695)                                                                          | 24,569                                                                                                    | 5,436                                                                                                          | 19,134                                                                                                                  | -                                                                                                                      |
| Mustang                          | 244,646                      | 0.537921%                            | 243,370                      | 0.525189%                            | (0.012732)%                                   | (83,850)                                                                             | (78,235)                                                                        | 38,656                                                                           | (123,429)                                                                                                 | (27,307)                                                                                                       | -                                                                                                                       | 96,122                                                                                                                 |
| Mutual                           | 1,500                        | 0.003298%                            | -                            | 0.000000%                            | (0.003298)%                                   | (21,721)                                                                             | (20,266)                                                                        | 10,014                                                                           | (31,973)                                                                                                  | (7,074)                                                                                                        | -                                                                                                                       | 24,899                                                                                                                 |
| Nash                             | 780                          | 0.001715%                            | 1,860                        | 0.004014%                            | 0.002299 %                                    | 15,139                                                                               | 14,125                                                                          | (6,979)                                                                          | 22,285                                                                                                    | 4,930                                                                                                          | 17,355                                                                                                                  | -                                                                                                                      |
| Newcastle                        | 139,712                      | 0.307195%                            | 149,899                      | 0.323480%                            | 0.016284 %                                    | 107,243                                                                              | 100,062                                                                         | (49,441)                                                                         | 157,864                                                                                                   | 34,926                                                                                                         | 122,939                                                                                                                 | -                                                                                                                      |
| Newkirk                          | 37,067                       | 0.081502%                            | 39,035                       | 0.084236%                            | 0.002734 %                                    | 18,005                                                                               | 16,799                                                                          | (8,300)                                                                          | 26,503                                                                                                    | 5,864                                                                                                          | 20,640                                                                                                                  | -                                                                                                                      |
| Nichols Hills                    | 171,431                      | 0.376938%                            | 179,152                      | 0.386607%                            | 0.009669 %                                    | 63,679                                                                               | 59,415                                                                          | (29,357)                                                                         | 93,738                                                                                                    | 20,738                                                                                                         | 72,999                                                                                                                  | -                                                                                                                      |
| Nicoma Park                      | 13,264                       | 0.029165%                            | 14,330                       | 0.030924%                            | 0.001760 %                                    | 11,590                                                                               | 10,814                                                                          | (5,343)                                                                          | 17,061                                                                                                    | 3,775                                                                                                          | 13,286                                                                                                                  | -                                                                                                                      |
| Noble                            | 87,066                       | 0.191438%                            | 96,038                       | 0.207248%                            | 0.015810 %                                    | 104,117                                                                              | 97,145                                                                          | (48,000)                                                                         | 153,263                                                                                                   | 33,908                                                                                                         | 119,355                                                                                                                 | -                                                                                                                      |
| Norman                           | 1,793,453                    | 3.943398%                            | 1,745,849                    | 3.767512%                            | (0.175886)%                                   | (1,158,327)                                                                          | (1,080,761)                                                                     | 534,006                                                                          | (1,705,082)                                                                                               | (377,231)                                                                                                      | -                                                                                                                       | 1,327,851                                                                                                              |
| Nowata                           | 24,760                       | 0.054442%                            | 27,617                       | 0.059596%                            | 0.005155 %                                    | 33,946                                                                               | 31,673                                                                          | (15,650)                                                                         | 49,970                                                                                                    | 11,055                                                                                                         | 38,915                                                                                                                  | -                                                                                                                      |
| NW Rogers                        | 144,906                      | 0.318616%                            | 146,877                      | 0.316958%                            | (0.001658)%                                   | (10,917)                                                                             | (10,186)                                                                        | 5,033                                                                            | (16,071)                                                                                                  | (3,555)                                                                                                        | -                                                                                                                       | 12,515                                                                                                                 |
| Oak Cliff FPD                    | 41,432                       | 0.091100%                            | 49,557                       | 0.106944%                            | 0.015845 %                                    | 104,347                                                                              | 97,359                                                                          | (48,105)                                                                         | 153,601                                                                                                   | 33,982                                                                                                         | 119,618                                                                                                                 | -                                                                                                                      |
| Oak Grove FPD                    | 1,860                        | 0.004090%                            | 1,440                        | 0.003107%                            | (0.000982)%                                   | (6,469)                                                                              | (6,035)                                                                         | 2,982                                                                            | (9,522)                                                                                                   | (2,107)                                                                                                        | -                                                                                                                       | 7,415                                                                                                                  |
| Oakwood                          | 60                           | 0.000132%                            | -                            | 0.000000%                            | (0.000132)%                                   | (869)                                                                                | (811)                                                                           | 401                                                                              | (1,279)                                                                                                   | (283)                                                                                                          | -                                                                                                                       | 996                                                                                                                    |
| Oilton                           | -                            | 0.000000%                            | 960                          | 0.002072%                            | 0.002072 %                                    | 13,643                                                                               | 12,730                                                                          | (6,290)                                                                          | 20,083                                                                                                    | 4,443                                                                                                          | 15,640                                                                                                                  | -                                                                                                                      |
| Okarche                          | 1,140                        | 0.002507%                            | 900                          | 0.001942%                            | (0.000564)%                                   | (3,717)                                                                              | (3,468)                                                                         | 1,714                                                                            | (5,472)                                                                                                   | (1,211)                                                                                                        | -                                                                                                                       | 4,261                                                                                                                  |
| Okay                             | 180                          | 0.000396%                            | 1,980                        | 0.004273%                            | 0.003877 %                                    | 25,533                                                                               | 23,823                                                                          | (11,771)                                                                         | 37,585                                                                                                    | 8,315                                                                                                          | 29,270                                                                                                                  | -                                                                                                                      |
| Okeene                           | 1,289                        | 0.002834%                            | 1,260                        | 0.002719%                            | (0.000115)%                                   | (758)                                                                                | (708)                                                                           | 350                                                                              | (1,116)                                                                                                   | (247)                                                                                                          | -                                                                                                                       | 869                                                                                                                    |
| Okemah                           | 960                          | 0.002111%                            | 660                          | 0.001424%                            | (0.000687)%                                   | (4,521)                                                                              | (4,219)                                                                         | 2,084                                                                            | (6,656)                                                                                                   | (1,472)                                                                                                        | -                                                                                                                       | 5,183                                                                                                                  |
| Oklahoma City                    | 11,984,519                   | 26.351253%                           | 12,320,951                   | 26.588395%                           | 0.237142 %                                    | 1,561,740                                                                            | 1,457,160                                                                       | (719,985)                                                                        | 2,298,914                                                                                                 | 508,609                                                                                                        | 1,790,305                                                                                                               | -                                                                                                                      |
| Okmulgee                         | 161,569                      | 0.355254%                            | 154,716                      | 0.333875%                            | (0.021379)%                                   | (140,795)                                                                            | (131,367)                                                                       | 64,909                                                                           | (207,254)                                                                                                 | (45,853)                                                                                                       | -                                                                                                                       | 161,401                                                                                                                |
| Oktaha                           | 840                          | 0.001847%                            | 1,620                        | 0.003496%                            | 0.001649 %                                    | 10,860                                                                               | 10,132                                                                          | (5,006)                                                                          | 15,985                                                                                                    | 3,537                                                                                                          | 12,449                                                                                                                  | -                                                                                                                      |
| Olustee                          | 840                          | 0.001847%                            | 840                          | 0.001813%                            | (0.000034)%                                   | (226)                                                                                | (211)                                                                           | 104                                                                              | (332)                                                                                                     | (73)                                                                                                           | -                                                                                                                       | 259                                                                                                                    |
| Orlando                          | 1,320                        | 0.002902%                            | 1,140                        | 0.002460%                            | (0.000442)%                                   | (2,913)                                                                              | (2,718)                                                                         | 1,343                                                                            | (4,288)                                                                                                   | (949)                                                                                                          | -                                                                                                                       | 3,339                                                                                                                  |
| Owasso                           | 695,422                      | 1.529076%                            | 718,892                      | 1.551356%                            | 0.022280 %                                    | 146,728                                                                              | 136,902                                                                         | (67,644)                                                                         | 215,987                                                                                                   | 47,785                                                                                                         | 168,202                                                                                                                 | -                                                                                                                      |
| Paden                            | 720                          | 0.001583%                            | 840                          | 0.001813%                            | 0.000230 %                                    | 1,512                                                                                | 1,411                                                                           | (697)                                                                            | 2,226                                                                                                     | 492                                                                                                            | 1,733                                                                                                                   | -                                                                                                                      |

See Independent Auditors' Report.

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



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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Panama                           | 900                          | 0.001979%                            | 780                          | 0.001683%                            | (0.000296)%                                   | (1,947)                                                                              | (1,817)                                                                         | 898                                                                              | (2,866)                                                                                                   | (634)                                                                                                          | -                                                                                                                       | 2,232                                                                                                                  |
| Paoli                            | 1,200                        | 0.002639%                            | 1,980                        | 0.004273%                            | 0.001634 %                                    | 10,763                                                                               | 10,042                                                                          | (4,962)                                                                          | 15,843                                                                                                    | 3,505                                                                                                          | 12,338                                                                                                                  | -                                                                                                                      |
| Pauls Valley                     | 72,116                       | 0.158567%                            | 78,950                       | 0.170372%                            | 0.011806 %                                    | 77,747                                                                               | 72,541                                                                          | (35,843)                                                                         | 114,446                                                                                                   | 25,320                                                                                                         | 89,126                                                                                                                  | -                                                                                                                      |
| Pawhuska                         | 42,655                       | 0.093789%                            | 44,959                       | 0.097022%                            | 0.003233 %                                    | 21,291                                                                               | 19,866                                                                          | (9,816)                                                                          | 31,341                                                                                                    | 6,934                                                                                                          | 24,407                                                                                                                  | -                                                                                                                      |
| Pawnee                           | 5,067                        | 0.011141%                            | 26,475                       | 0.057132%                            | 0.045990 %                                    | 302,877                                                                              | 282,595                                                                         | (139,631)                                                                        | 445,842                                                                                                   | 98,638                                                                                                         | 347,204                                                                                                                 | -                                                                                                                      |
| Perkins                          | 14,129                       | 0.031066%                            | 13,218                       | 0.028524%                            | (0.002542)%                                   | (16,744)                                                                             | (15,623)                                                                        | 7,719                                                                            | (24,647)                                                                                                  | (5,453)                                                                                                        | -                                                                                                                       | 19,194                                                                                                                 |
| Perry                            | 67,458                       | 0.148325%                            | 80,960                       | 0.174710%                            | 0.026385 %                                    | 173,762                                                                              | 162,126                                                                         | (80,107)                                                                         | 255,781                                                                                                   | 56,589                                                                                                         | 199,192                                                                                                                 | -                                                                                                                      |
| Piedmont                         | 45,121                       | 0.099211%                            | 46,804                       | 0.101003%                            | 0.001792 %                                    | 11,801                                                                               | 11,011                                                                          | (5,440)                                                                          | 17,371                                                                                                    | 3,843                                                                                                          | 13,528                                                                                                                  | -                                                                                                                      |
| Pink                             | 1,080                        | 0.002375%                            | 240                          | 0.000518%                            | (0.001857)%                                   | (12,228)                                                                             | (11,409)                                                                        | 5,637                                                                            | (18,000)                                                                                                  | (3,982)                                                                                                        | -                                                                                                                       | 14,018                                                                                                                 |
| Pioneer Skelton                  | 480                          | 0.001055%                            | -                            | 0.000000%                            | (0.001055)%                                   | (6,951)                                                                              | (6,485)                                                                         | 3,204                                                                            | (10,231)                                                                                                  | (2,264)                                                                                                        | -                                                                                                                       | 7,968                                                                                                                  |
| Pocola                           | 120                          | 0.000264%                            | -                            | 0.000000%                            | (0.000264)%                                   | (1,738)                                                                              | (1,621)                                                                         | 801                                                                              | (2,558)                                                                                                   | (566)                                                                                                          | -                                                                                                                       | 1,992                                                                                                                  |
| Ponca City                       | 515,261                      | 1.132943%                            | 588,575                      | 1.270133%                            | 0.137191 %                                    | 903,493                                                                              | 842,992                                                                         | (416,524)                                                                        | 1,329,961                                                                                                 | 294,239                                                                                                        | 1,035,722                                                                                                               | -                                                                                                                      |
| Pond Creek                       | -                            | 0.000000%                            | 1,920                        | 0.004143%                            | 0.004143 %                                    | 27,287                                                                               | 25,459                                                                          | (12,580)                                                                         | 40,166                                                                                                    | 8,886                                                                                                          | 31,280                                                                                                                  | -                                                                                                                      |
| Porter                           | 1,740                        | 0.003826%                            | 840                          | 0.001813%                            | (0.002013)%                                   | (13,258)                                                                             | (12,370)                                                                        | 6,112                                                                            | (19,516)                                                                                                  | (4,318)                                                                                                        | -                                                                                                                       | 15,198                                                                                                                 |
| Porum                            | 1,380                        | 0.003034%                            | 1,140                        | 0.002460%                            | (0.000574)%                                   | (3,782)                                                                              | (3,528)                                                                         | 1,743                                                                            | (5,567)                                                                                                   | (1,232)                                                                                                        | -                                                                                                                       | 4,335                                                                                                                  |
| Poteau                           | 39,818                       | 0.087551%                            | 41,727                       | 0.090047%                            | 0.002496 %                                    | 16,439                                                                               | 15,338                                                                          | (7,579)                                                                          | 24,199                                                                                                    | 5,354                                                                                                          | 18,845                                                                                                                  | -                                                                                                                      |
| Prague                           | 1,320                        | 0.002902%                            | 1,500                        | 0.003237%                            | 0.000335 %                                    | 2,204                                                                                | 2,056                                                                           | (1,016)                                                                          | 3,244                                                                                                     | 718                                                                                                            | 2,526                                                                                                                   | -                                                                                                                      |
| Prue                             | 600                          | 0.001319%                            | 240                          | 0.000518%                            | (0.000801)%                                   | (5,277)                                                                              | (4,924)                                                                         | 2,433                                                                            | (7,768)                                                                                                   | (1,719)                                                                                                        | -                                                                                                                       | 6,050                                                                                                                  |
| Pryor                            | 126,714                      | 0.278615%                            | 139,633                      | 0.301326%                            | 0.022711 %                                    | 149,564                                                                              | 139,549                                                                         | (68,951)                                                                         | 220,161                                                                                                   | 48,708                                                                                                         | 171,453                                                                                                                 | -                                                                                                                      |
| Purcell                          | 100,870                      | 0.221790%                            | 102,388                      | 0.220951%                            | (0.000839)%                                   | (5,526)                                                                              | (5,156)                                                                         | 2,548                                                                            | (8,135)                                                                                                   | (1,800)                                                                                                        | -                                                                                                                       | 6,335                                                                                                                  |
| Putnam                           | 300                          | 0.000660%                            | -                            | 0.000000%                            | (0.000660)%                                   | (4,344)                                                                              | (4,053)                                                                         | 2,003                                                                            | (6,395)                                                                                                   | (1,415)                                                                                                        | -                                                                                                                       | 4,980                                                                                                                  |
| Quapaw                           | 1,380                        | 0.003034%                            | 1,500                        | 0.003237%                            | 0.000203 %                                    | 1,335                                                                                | 1,245                                                                           | (615)                                                                            | 1,965                                                                                                     | 435                                                                                                            | 1,530                                                                                                                   | -                                                                                                                      |
| Quinton                          | 1,020                        | 0.002243%                            | 1,080                        | 0.002331%                            | 0.000088 %                                    | 579                                                                                  | 540                                                                             | (267)                                                                            | 852                                                                                                       | 188                                                                                                            | 663                                                                                                                     | -                                                                                                                      |
| Ralston                          | 1,500                        | 0.003298%                            | 1,020                        | 0.002201%                            | (0.001097)%                                   | (7,225)                                                                              | (6,741)                                                                         | 3,331                                                                            | (10,635)                                                                                                  | (2,353)                                                                                                        | -                                                                                                                       | 8,282                                                                                                                  |
| Ranch Drive                      | -                            | 0.000000%                            | 900                          | 0.001942%                            | 0.001942 %                                    | 12,791                                                                               | 11,934                                                                          | (5,897)                                                                          | 18,828                                                                                                    | 4,165                                                                                                          | 14,663                                                                                                                  | -                                                                                                                      |
| Ratliff City                     | 1,145                        | 0.002518%                            | 1,080                        | 0.002331%                            | (0.000187)%                                   | (1,231)                                                                              | (1,149)                                                                         | 568                                                                              | (1,813)                                                                                                   | (401)                                                                                                          | -                                                                                                                       | 1,412                                                                                                                  |
| Rattan                           | 960                          | 0.002111%                            | 840                          | 0.001813%                            | (0.000298)%                                   | (1,963)                                                                              | (1,832)                                                                         | 905                                                                              | (2,890)                                                                                                   | (639)                                                                                                          | -                                                                                                                       | 2,251                                                                                                                  |
| Ravia                            | 660                          | 0.001451%                            | 840                          | 0.001813%                            | 0.000362 %                                    | 2,381                                                                                | 2,221                                                                           | (1,098)                                                                          | 3,505                                                                                                     | 775                                                                                                            | 2,729                                                                                                                   | -                                                                                                                      |
| Red Oak                          | 2,700                        | 0.005937%                            | 1,500                        | 0.003237%                            | (0.002700)%                                   | (17,779)                                                                             | (16,589)                                                                        | 8,197                                                                            | (26,172)                                                                                                  | (5,790)                                                                                                        | -                                                                                                                       | 20,382                                                                                                                 |
| Red Rock                         | -                            | 0.000000%                            | 4,500                        | 0.009711%                            | 0.009711 %                                    | 63,953                                                                               | 59,670                                                                          | (29,483)                                                                         | 94,140                                                                                                    | 20,827                                                                                                         | 73,313                                                                                                                  | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Reydon                           | 1,380                        | 0.003034%                            | 360                          | 0.000777%                            | (0.002257)%                                   | (14,867)                                                                             | (13,871)                                                                        | 6,854                                                                            | (21,884)                                                                                                  | (4,842)                                                                                                        | -                                                                                                                       | 17,042                                                                                                                 |
| RFPD 1 Sequoyah County           | -                            | 0.000000%                            | 900                          | 0.001942%                            | 0.001942 %                                    | 12,791                                                                               | 11,934                                                                          | (5,897)                                                                          | 18,828                                                                                                    | 4,165                                                                                                          | 14,663                                                                                                                  | -                                                                                                                      |
| Richland FPD                     | 360                          | 0.000792%                            | 540                          | 0.001165%                            | 0.000374 %                                    | 2,461                                                                                | 2,297                                                                           | (1,135)                                                                          | 3,623                                                                                                     | 802                                                                                                            | 2,822                                                                                                                   | -                                                                                                                      |
| Ringling                         | 1,680                        | 0.003694%                            | 780                          | 0.001683%                            | (0.002011)%                                   | (13,242)                                                                             | (12,355)                                                                        | 6,105                                                                            | (19,492)                                                                                                  | (4,312)                                                                                                        | -                                                                                                                       | 15,180                                                                                                                 |
| Ringwood                         | 1,140                        | 0.002507%                            | 960                          | 0.002072%                            | (0.000435)%                                   | (2,864)                                                                              | (2,673)                                                                         | 1,321                                                                            | (4,216)                                                                                                   | (933)                                                                                                          | -                                                                                                                       | 3,284                                                                                                                  |
| Ripley                           | 960                          | 0.002111%                            | 1,080                        | 0.002331%                            | 0.000220 %                                    | 1,448                                                                                | 1,351                                                                           | (667)                                                                            | 2,131                                                                                                     | 471                                                                                                            | 1,659                                                                                                                   | -                                                                                                                      |
| Rocky                            | 600                          | 0.001319%                            | 600                          | 0.001295%                            | (0.000024)%                                   | (161)                                                                                | (150)                                                                           | 74                                                                               | (237)                                                                                                     | (52)                                                                                                           | -                                                                                                                       | 185                                                                                                                    |
| Roff                             | 1,260                        | 0.002770%                            | 900                          | 0.001942%                            | (0.000828)%                                   | (5,455)                                                                              | (5,089)                                                                         | 2,515                                                                            | (8,029)                                                                                                   | (1,776)                                                                                                        | -                                                                                                                       | 6,253                                                                                                                  |
| Roland                           | 920                          | 0.002023%                            | 1,060                        | 0.002287%                            | 0.000265 %                                    | 1,742                                                                                | 1,626                                                                           | (803)                                                                            | 2,565                                                                                                     | 567                                                                                                            | 1,998                                                                                                                   | -                                                                                                                      |
| Rolling Hills                    | 2,400                        | 0.005277%                            | 1,080                        | 0.002331%                            | (0.002946)%                                   | (19,404)                                                                             | (18,105)                                                                        | 8,946                                                                            | (28,563)                                                                                                  | (6,319)                                                                                                        | -                                                                                                                       | 22,244                                                                                                                 |
| Roosevelt                        | -                            | 0.000000%                            | 1,440                        | 0.003107%                            | 0.003107 %                                    | 20,465                                                                               | 19,095                                                                          | (9,435)                                                                          | 30,125                                                                                                    | 6,665                                                                                                          | 23,460                                                                                                                  | -                                                                                                                      |
| Rosston                          | 60                           | 0.000132%                            | -                            | 0.000000%                            | (0.000132)%                                   | (869)                                                                                | (811)                                                                           | 401                                                                              | (1,279)                                                                                                   | (283)                                                                                                          | -                                                                                                                       | 996                                                                                                                    |
| Rush Springs                     | 780                          | 0.001715%                            | 720                          | 0.001554%                            | (0.000161)%                                   | (1,062)                                                                              | (991)                                                                           | 490                                                                              | (1,564)                                                                                                   | (346)                                                                                                          | -                                                                                                                       | 1,218                                                                                                                  |
| Ryan                             | -                            | 0.000000%                            | 900                          | 0.001942%                            | 0.001942 %                                    | 12,791                                                                               | 11,934                                                                          | (5,897)                                                                          | 18,828                                                                                                    | 4,165                                                                                                          | 14,663                                                                                                                  | -                                                                                                                      |
| Salina                           | 1,560                        | 0.003430%                            | 720                          | 0.001554%                            | (0.001876)%                                   | (12,357)                                                                             | (11,529)                                                                        | 5,697                                                                            | (18,190)                                                                                                  | (4,024)                                                                                                        | -                                                                                                                       | 14,165                                                                                                                 |
| Sallisaw                         | 43,044                       | 0.094644%                            | 44,027                       | 0.095009%                            | 0.000365 %                                    | 2,401                                                                                | 2,240                                                                           | (1,107)                                                                          | 3,534                                                                                                     | 782                                                                                                            | 2,752                                                                                                                   | -                                                                                                                      |
| Sand Springs                     | 302,490                      | 0.665107%                            | 322,616                      | 0.696200%                            | 0.031093 %                                    | 204,769                                                                              | 191,057                                                                         | (94,402)                                                                         | 301,425                                                                                                   | 66,687                                                                                                         | 234,738                                                                                                                 | -                                                                                                                      |
| Sapulpa                          | 443,516                      | 0.975192%                            | 469,776                      | 1.013769%                            | 0.038578 %                                    | 254,060                                                                              | 237,047                                                                         | (117,126)                                                                        | 373,982                                                                                                   | 82,739                                                                                                         | 291,243                                                                                                                 | -                                                                                                                      |
| Sasakwa                          | -                            | 0.000000%                            | 3,900                        | 0.008416%                            | 0.008416 %                                    | 55,426                                                                               | 51,714                                                                          | (25,552)                                                                         | 81,588                                                                                                    | 18,050                                                                                                         | 63,538                                                                                                                  | -                                                                                                                      |
| Savanna                          | 1,330                        | 0.002924%                            | 960                          | 0.002072%                            | (0.000853)%                                   | (5,616)                                                                              | (5,240)                                                                         | 2,589                                                                            | (8,266)                                                                                                   | (1,829)                                                                                                        | -                                                                                                                       | 6,438                                                                                                                  |
| Sayre                            | 1,260                        | 0.002770%                            | 1,080                        | 0.002331%                            | (0.000440)%                                   | (2,897)                                                                              | (2,703)                                                                         | 1,335                                                                            | (4,264)                                                                                                   | (943)                                                                                                          | -                                                                                                                       | 3,321                                                                                                                  |
| Seiling                          | 1,560                        | 0.003430%                            | 1,380                        | 0.002978%                            | (0.000452)%                                   | (2,977)                                                                              | (2,778)                                                                         | 1,373                                                                            | (4,382)                                                                                                   | (970)                                                                                                          | -                                                                                                                       | 3,413                                                                                                                  |
| Seminole                         | 148,737                      | 0.327039%                            | 145,557                      | 0.314110%                            | (0.012929)%                                   | (85,148)                                                                             | (79,446)                                                                        | 39,254                                                                           | (125,339)                                                                                                 | (27,730)                                                                                                       | -                                                                                                                       | 97,609                                                                                                                 |
| Sentinel                         | 840                          | 0.001847%                            | 1,140                        | 0.002460%                            | 0.000613 %                                    | 4,038                                                                                | 3,767                                                                           | (1,862)                                                                          | 5,944                                                                                                     | 1,315                                                                                                          | 4,629                                                                                                                   | -                                                                                                                      |
| Shady Point                      | 840                          | 0.001847%                            | 1,320                        | 0.002849%                            | 0.001002 %                                    | 6,596                                                                                | 6,154                                                                           | (3,041)                                                                          | 9,709                                                                                                     | 2,148                                                                                                          | 7,561                                                                                                                   | -                                                                                                                      |
| Shattuck                         | 1,080                        | 0.002375%                            | 1,440                        | 0.003107%                            | 0.000733 %                                    | 4,826                                                                                | 4,503                                                                           | (2,225)                                                                          | 7,104                                                                                                     | 1,572                                                                                                          | 5,532                                                                                                                   | -                                                                                                                      |
| Shawnee                          | 501,428                      | 1.102527%                            | 548,444                      | 1.183532%                            | 0.081005 %                                    | 533,471                                                                              | 497,748                                                                         | (245,938)                                                                        | 785,281                                                                                                   | 173,735                                                                                                        | 611,547                                                                                                                 | -                                                                                                                      |
| Shidler                          | 720                          | 0.001583%                            | 600                          | 0.001295%                            | (0.000288)%                                   | (1,899)                                                                              | (1,772)                                                                         | 875                                                                              | (2,795)                                                                                                   | (618)                                                                                                          | -                                                                                                                       | 2,177                                                                                                                  |
| Skiatook                         | 178,858                      | 0.393268%                            | 188,552                      | 0.406893%                            | 0.013624 %                                    | 89,724                                                                               | 83,716                                                                          | (41,364)                                                                         | 132,076                                                                                                   | 29,220                                                                                                         | 102,855                                                                                                                 | -                                                                                                                      |
| Slaughterville                   | 1,380                        | 0.003034%                            | 840                          | 0.001813%                            | (0.001222)%                                   | (8,045)                                                                              | (7,506)                                                                         | 3,709                                                                            | (11,843)                                                                                                  | (2,620)                                                                                                        | -                                                                                                                       | 9,222                                                                                                                  |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Snyder                           | 840                          | 0.001847%                            | 1,320                        | 0.002849%                            | 0.001002 %                                    | 6,596                                                                                | 6,154                                                                           | (3,041)                                                                          | 9,709                                                                                                     | 2,148                                                                                                          | 7,561                                                                                                                   | -                                                                                                                      |
| Soper                            | 660                          | 0.001451%                            | 420                          | 0.000906%                            | (0.000545)%                                   | (3,588)                                                                              | (3,348)                                                                         | 1,654                                                                            | (5,282)                                                                                                   | (1,169)                                                                                                        | -                                                                                                                       | 4,113                                                                                                                  |
| South Coffeyville                | 1,320                        | 0.002902%                            | 1,380                        | 0.002978%                            | 0.000076 %                                    | 498                                                                                  | 465                                                                             | (230)                                                                            | 733                                                                                                       | 162                                                                                                            | 571                                                                                                                     | -                                                                                                                      |
| Spencer                          | 39,383                       | 0.086594%                            | 42,269                       | 0.091217%                            | 0.004622 %                                    | 30,441                                                                               | 28,402                                                                          | (14,034)                                                                         | 44,809                                                                                                    | 9,914                                                                                                          | 34,896                                                                                                                  | -                                                                                                                      |
| Sperry                           | 5,122                        | 0.011262%                            | 5,178                        | 0.011174%                            | (0.000088)%                                   | (582)                                                                                | (543)                                                                           | 268                                                                              | (856)                                                                                                     | (189)                                                                                                          | -                                                                                                                       | 667                                                                                                                    |
| Spiro                            | 1,140                        | 0.002507%                            | 1,200                        | 0.002590%                            | 0.000083 %                                    | 546                                                                                  | 510                                                                             | (252)                                                                            | 804                                                                                                       | 178                                                                                                            | 626                                                                                                                     | -                                                                                                                      |
| Springer                         | 900                          | 0.001979%                            | 1,020                        | 0.002201%                            | 0.000222 %                                    | 1,464                                                                                | 1,366                                                                           | (675)                                                                            | 2,154                                                                                                     | 477                                                                                                            | 1,678                                                                                                                   | -                                                                                                                      |
| Sterling                         | 1,560                        | 0.003430%                            | 1,200                        | 0.002590%                            | (0.000841)%                                   | (5,535)                                                                              | (5,165)                                                                         | 2,552                                                                            | (8,148)                                                                                                   | (1,803)                                                                                                        | -                                                                                                                       | 6,345                                                                                                                  |
| Stigler                          | 1,500                        | 0.003298%                            | 1,380                        | 0.002978%                            | (0.000320)%                                   | (2,108)                                                                              | (1,967)                                                                         | 972                                                                              | (3,104)                                                                                                   | (687)                                                                                                          | -                                                                                                                       | 2,417                                                                                                                  |
| Stillwater                       | 786,050                      | 1.728347%                            | 854,330                      | 1.843629%                            | 0.115283 %                                    | 759,212                                                                              | 708,372                                                                         | (350,008)                                                                        | 1,117,576                                                                                                 | 247,251                                                                                                        | 870,325                                                                                                                 | -                                                                                                                      |
| Stilwell                         | 1,320                        | 0.002902%                            | 1,080                        | 0.002331%                            | (0.000572)%                                   | (3,765)                                                                              | (3,513)                                                                         | 1,736                                                                            | (5,543)                                                                                                   | (1,226)                                                                                                        | -                                                                                                                       | 4,317                                                                                                                  |
| Stonebluff                       | 660                          | 0.001451%                            | 660                          | 0.001424%                            | (0.000027)%                                   | (177)                                                                                | (165)                                                                           | 82                                                                               | (261)                                                                                                     | (58)                                                                                                           | -                                                                                                                       | 203                                                                                                                    |
| Stonewall                        | 720                          | 0.001583%                            | 600                          | 0.001295%                            | (0.000288)%                                   | (1,899)                                                                              | (1,772)                                                                         | 875                                                                              | (2,795)                                                                                                   | (618)                                                                                                          | -                                                                                                                       | 2,177                                                                                                                  |
| Stratford                        | 1,440                        | 0.003166%                            | 1,680                        | 0.003625%                            | 0.000459 %                                    | 3,024                                                                                | 2,821                                                                           | (1,394)                                                                          | 4,451                                                                                                     | 985                                                                                                            | 3,467                                                                                                                   | -                                                                                                                      |
| Stringtown                       | 960                          | 0.002111%                            | 900                          | 0.001942%                            | (0.000169)%                                   | (1,111)                                                                              | (1,036)                                                                         | 512                                                                              | (1,635)                                                                                                   | (362)                                                                                                          | -                                                                                                                       | 1,273                                                                                                                  |
| Stroud                           | 1,380                        | 0.003034%                            | 1,140                        | 0.002460%                            | (0.000574)%                                   | (3,782)                                                                              | (3,528)                                                                         | 1,743                                                                            | (5,567)                                                                                                   | (1,232)                                                                                                        | -                                                                                                                       | 4,335                                                                                                                  |
| Stuart                           | 1,260                        | 0.002770%                            | 1,260                        | 0.002719%                            | (0.000051)%                                   | (338)                                                                                | (316)                                                                           | 156                                                                              | (498)                                                                                                     | (110)                                                                                                          | -                                                                                                                       | 388                                                                                                                    |
| Sulphur                          | 73,966                       | 0.162635%                            | 71,281                       | 0.153823%                            | (0.008812)%                                   | (58,031)                                                                             | (54,145)                                                                        | 26,753                                                                           | (85,423)                                                                                                  | (18,899)                                                                                                       | -                                                                                                                       | 66,524                                                                                                                 |
| Summit                           | 360                          | 0.000792%                            | 180                          | 0.000388%                            | (0.000403)%                                   | (2,655)                                                                              | (2,477)                                                                         | 1,224                                                                            | (3,908)                                                                                                   | (865)                                                                                                          | -                                                                                                                       | 3,043                                                                                                                  |
| Sumner                           | 120                          | 0.000264%                            | 60                           | 0.000129%                            | (0.000134)%                                   | (885)                                                                                | (826)                                                                           | 408                                                                              | (1,303)                                                                                                   | (288)                                                                                                          | -                                                                                                                       | 1,014                                                                                                                  |
| SW Lincoln                       | 5,920                        | 0.013017%                            | 7,997                        | 0.017257%                            | 0.004241 %                                    | 27,928                                                                               | 26,058                                                                          | (12,875)                                                                         | 41,111                                                                                                    | 9,095                                                                                                          | 32,015                                                                                                                  | -                                                                                                                      |
| Sweetwater                       | 900                          | 0.001979%                            | 840                          | 0.001813%                            | (0.000166)%                                   | (1,094)                                                                              | (1,021)                                                                         | 505                                                                              | (1,611)                                                                                                   | (356)                                                                                                          | -                                                                                                                       | 1,255                                                                                                                  |
| Taft                             | 840                          | 0.001847%                            | 1,260                        | 0.002719%                            | 0.000872 %                                    | 5,743                                                                                | 5,359                                                                           | (2,648)                                                                          | 8,454                                                                                                     | 1,870                                                                                                          | 6,584                                                                                                                   | -                                                                                                                      |
| Tahlequah                        | 125,901                      | 0.276828%                            | 149,830                      | 0.323332%                            | 0.046504 %                                    | 306,257                                                                              | 285,749                                                                         | (141,189)                                                                        | 450,817                                                                                                   | 99,738                                                                                                         | 351,079                                                                                                                 | -                                                                                                                      |
| Talihina                         | 900                          | 0.001979%                            | 1,200                        | 0.002590%                            | 0.000611 %                                    | 4,022                                                                                | 3,752                                                                           | (1,854)                                                                          | 5,920                                                                                                     | 1,310                                                                                                          | 4,610                                                                                                                   | -                                                                                                                      |
| Taloga                           | 900                          | 0.001979%                            | 720                          | 0.001554%                            | (0.000425)%                                   | (2,800)                                                                              | (2,612)                                                                         | 1,291                                                                            | (4,122)                                                                                                   | (912)                                                                                                          | -                                                                                                                       | 3,210                                                                                                                  |
| Tecumseh                         | 27,521                       | 0.060512%                            | 29,920                       | 0.064567%                            | 0.004054 %                                    | 26,700                                                                               | 24,912                                                                          | (12,309)                                                                         | 39,303                                                                                                    | 8,695                                                                                                          | 30,608                                                                                                                  | -                                                                                                                      |
| Temple                           | 600                          | 0.001319%                            | 660                          | 0.001424%                            | 0.000105 %                                    | 692                                                                                  | 645                                                                             | (319)                                                                            | 1,018                                                                                                     | 225                                                                                                            | 793                                                                                                                     | -                                                                                                                      |
| Terral                           | 1,980                        | 0.004354%                            | 960                          | 0.002072%                            | (0.002282)%                                   | (15,028)                                                                             | (14,022)                                                                        | 6,928                                                                            | (22,121)                                                                                                  | (4,894)                                                                                                        | -                                                                                                                       | 17,227                                                                                                                 |
| Texhoma                          | 1,020                        | 0.002243%                            | 2,040                        | 0.004402%                            | 0.002160 %                                    | 14,222                                                                               | 13,270                                                                          | (6,557)                                                                          | 20,935                                                                                                    | 4,632                                                                                                          | 16,303                                                                                                                  | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Texola                           | -                            | 0.000000%                            | 480                          | 0.001036%                            | 0.001036 %                                    | 6,822                                                                                | 6,365                                                                           | (3,145)                                                                          | 10,042                                                                                                    | 2,222                                                                                                          | 7,820                                                                                                                   | -                                                                                                                      |
| The Village                      | 222,381                      | 0.488966%                            | 227,126                      | 0.490133%                            | 0.001167 %                                    | 7,689                                                                                | 7,174                                                                           | (3,545)                                                                          | 11,318                                                                                                    | 2,504                                                                                                          | 8,814                                                                                                                   | -                                                                                                                      |
| Thomas                           | 840                          | 0.001847%                            | 720                          | 0.001554%                            | (0.000293)%                                   | (1,931)                                                                              | (1,802)                                                                         | 890                                                                              | (2,843)                                                                                                   | (629)                                                                                                          | -                                                                                                                       | 2,214                                                                                                                  |
| Tipton                           | 720                          | 0.001583%                            | 720                          | 0.001554%                            | (0.000029)%                                   | (193)                                                                                | (180)                                                                           | 89                                                                               | (285)                                                                                                     | (63)                                                                                                           | -                                                                                                                       | 222                                                                                                                    |
| Tishomingo                       | 14,720                       | 0.032366%                            | 14,919                       | 0.032195%                            | (0.000171)%                                   | (1,128)                                                                              | (1,052)                                                                         | 520                                                                              | (1,660)                                                                                                   | (367)                                                                                                          | -                                                                                                                       | 1,293                                                                                                                  |
| Tonkawa                          | 40,934                       | 0.090005%                            | 48,521                       | 0.104707%                            | 0.014702 %                                    | 96,822                                                                               | 90,338                                                                          | (44,636)                                                                         | 142,524                                                                                                   | 31,532                                                                                                         | 110,992                                                                                                                 | -                                                                                                                      |
| Tryon                            | 420                          | 0.000923%                            | -                            | 0.000000%                            | (0.000923)%                                   | (6,082)                                                                              | (5,675)                                                                         | 2,804                                                                            | (8,952)                                                                                                   | (1,981)                                                                                                        | -                                                                                                                       | 6,972                                                                                                                  |
| Town of Mountain View            | -                            | 0.000000%                            | 840                          | 0.001813%                            | 0.001813 %                                    | 11,938                                                                               | 11,138                                                                          | (5,504)                                                                          | 17,573                                                                                                    | 3,888                                                                                                          | 13,685                                                                                                                  | -                                                                                                                      |
| Tribbey                          | -                            | 0.000000%                            | 840                          | 0.001813%                            | 0.001813 %                                    | 11,938                                                                               | 11,138                                                                          | (5,504)                                                                          | 17,573                                                                                                    | 3,888                                                                                                          | 13,685                                                                                                                  | -                                                                                                                      |
| Tulsa                            | 7,654,579                    | 16.830692%                           | 6,684,346                    | 14.424702%                           | (2.405990)%                                   | (15,845,047)                                                                         | (14,784,005)                                                                    | 7,304,803                                                                        | (23,324,249)                                                                                              | (5,160,232)                                                                                                    | -                                                                                                                       | 18,164,017                                                                                                             |
| Tushka                           | 780                          | 0.001715%                            | 600                          | 0.001295%                            | (0.000420)%                                   | (2,768)                                                                              | (2,582)                                                                         | 1,276                                                                            | (4,074)                                                                                                   | (901)                                                                                                          | -                                                                                                                       | 3,173                                                                                                                  |
| Tuttle                           | 64,068                       | 0.140871%                            | 82,278                       | 0.177555%                            | 0.036684 %                                    | 241,586                                                                              | 225,409                                                                         | (111,375)                                                                        | 355,620                                                                                                   | 78,677                                                                                                         | 276,943                                                                                                                 | -                                                                                                                      |
| Tyrone                           | 480                          | 0.001055%                            | 900                          | 0.001942%                            | 0.000887 %                                    | 5,840                                                                                | 5,449                                                                           | (2,692)                                                                          | 8,597                                                                                                     | 1,902                                                                                                          | 6,695                                                                                                                   | -                                                                                                                      |
| Union City                       | 1,320                        | 0.002902%                            | 1,260                        | 0.002719%                            | (0.000183)%                                   | (1,207)                                                                              | (1,126)                                                                         | 557                                                                              | (1,777)                                                                                                   | (393)                                                                                                          | -                                                                                                                       | 1,384                                                                                                                  |
| Valliant                         | 1,140                        | 0.002507%                            | 1,080                        | 0.002331%                            | (0.000176)%                                   | (1,159)                                                                              | (1,081)                                                                         | 534                                                                              | (1,706)                                                                                                   | (377)                                                                                                          | -                                                                                                                       | 1,329                                                                                                                  |
| Velma                            | 1,080                        | 0.002375%                            | 1,380                        | 0.002978%                            | 0.000603 %                                    | 3,973                                                                                | 3,707                                                                           | (1,832)                                                                          | 5,849                                                                                                     | 1,294                                                                                                          | 4,555                                                                                                                   | -                                                                                                                      |
| Verden                           | 840                          | 0.001847%                            | 780                          | 0.001683%                            | (0.000164)%                                   | (1,078)                                                                              | (1,006)                                                                         | 497                                                                              | (1,587)                                                                                                   | (351)                                                                                                          | -                                                                                                                       | 1,236                                                                                                                  |
| Vian                             | -                            | 0.000000%                            | 720                          | 0.001554%                            | 0.001554 %                                    | 10,232                                                                               | 9,547                                                                           | (4,717)                                                                          | 15,062                                                                                                    | 3,332                                                                                                          | 11,730                                                                                                                  | -                                                                                                                      |
| Vici                             | 1,380                        | 0.003034%                            | 1,200                        | 0.002590%                            | (0.000445)%                                   | (2,929)                                                                              | (2,733)                                                                         | 1,350                                                                            | (4,311)                                                                                                   | (954)                                                                                                          | -                                                                                                                       | 3,357                                                                                                                  |
| Vinita                           | 62,019                       | 0.136366%                            | 64,377                       | 0.138925%                            | 0.002560 %                                    | 16,856                                                                               | 15,728                                                                          | (7,771)                                                                          | 24,813                                                                                                    | 5,490                                                                                                          | 19,323                                                                                                                  | -                                                                                                                      |
| Wagoner                          | 52,530                       | 0.115502%                            | 56,036                       | 0.120924%                            | 0.005422 %                                    | 35,709                                                                               | 33,317                                                                          | (16,462)                                                                         | 52,564                                                                                                    | 11,629                                                                                                         | 40,935                                                                                                                  | -                                                                                                                      |
| Wakita                           | 840                          | 0.001847%                            | 720                          | 0.001554%                            | (0.000293)%                                   | (1,931)                                                                              | (1,802)                                                                         | 890                                                                              | (2,843)                                                                                                   | (629)                                                                                                          | -                                                                                                                       | 2,214                                                                                                                  |
| Walters                          | 18,163                       | 0.039936%                            | 17,671                       | 0.038134%                            | (0.001803)%                                   | (11,872)                                                                             | (11,077)                                                                        | 5,473                                                                            | (17,476)                                                                                                  | (3,866)                                                                                                        | -                                                                                                                       | 13,609                                                                                                                 |
| Wanette                          | 660                          | 0.001451%                            | -                            | 0.000000%                            | (0.001451)%                                   | (9,557)                                                                              | (8,917)                                                                         | 4,406                                                                            | (14,068)                                                                                                  | (3,112)                                                                                                        | -                                                                                                                       | 10,956                                                                                                                 |
| Wapanucka                        | 120                          | 0.000264%                            | 1,020                        | 0.002201%                            | 0.001937 %                                    | 12,758                                                                               | 11,904                                                                          | (5,882)                                                                          | 18,781                                                                                                    | 4,155                                                                                                          | 14,626                                                                                                                  | -                                                                                                                      |
| Warner                           | 840                          | 0.001847%                            | 840                          | 0.001813%                            | (0.000034)%                                   | (226)                                                                                | (211)                                                                           | 104                                                                              | (332)                                                                                                     | (73)                                                                                                           | -                                                                                                                       | 259                                                                                                                    |
| Warr Acres                       | 194,867                      | 0.428469%                            | 197,818                      | 0.426887%                            | (0.001581)%                                   | (10,414)                                                                             | (9,717)                                                                         | 4,801                                                                            | (15,330)                                                                                                  | (3,392)                                                                                                        | -                                                                                                                       | 11,938                                                                                                                 |
| Washington                       | 2,340                        | 0.005145%                            | 2,100                        | 0.004532%                            | (0.000613)%                                   | (4,039)                                                                              | (3,769)                                                                         | 1,862                                                                            | (5,946)                                                                                                   | (1,316)                                                                                                        | -                                                                                                                       | 4,631                                                                                                                  |
| Watonga                          | 28,440                       | 0.062533%                            | 30,508                       | 0.065836%                            | 0.003303 %                                    | 21,750                                                                               | 20,294                                                                          | (10,027)                                                                         | 32,016                                                                                                    | 7,083                                                                                                          | 24,933                                                                                                                  | -                                                                                                                      |
| Watts                            | 780                          | 0.001715%                            | 840                          | 0.001813%                            | 0.000098 %                                    | 643                                                                                  | 600                                                                             | (297)                                                                            | 947                                                                                                       | 209                                                                                                            | 737                                                                                                                     | -                                                                                                                      |

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, 2022

| Entity                           | 2021<br>Employer Allocations |                                      | 2022<br>Employer Allocations |                                      | 2022<br>Percentage<br>Change in<br>Proportion | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Net Pension<br>Liability | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Inflows | Employer<br>Change in<br>Proportion of<br>June 30, 2021,<br>Deferred<br>Outflows | Total Change in<br>Proportionate<br>Share of<br>June 30, 2021,<br>and Deferred<br>Inflows and<br>Outflows | Amount to<br>Amortize as<br>Pension Expense<br>for June 30, 2022,<br>(ONLY)<br>Due to Changes<br>in Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Outflows</b> Due to<br>Changes in<br>Proportion | June 30, 2022,<br>(ONLY)<br>Amount Recorded<br>as <b>Deferred</b><br><b>Inflows</b> Due to<br>Changes in<br>Proportion |
|----------------------------------|------------------------------|--------------------------------------|------------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
|                                  | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage | Employer<br>Contributions    | Employer<br>Allocation<br>Percentage |                                               |                                                                                      |                                                                                 |                                                                                  |                                                                                                           |                                                                                                                |                                                                                                                         |                                                                                                                        |
| <b>TOTAL TO BE<br/>ALLOCATED</b> | <b>\$ 45,479,883</b>         | <b>100.000000%</b>                   | <b>46,339,581</b>            | <b>100.000000%</b>                   | <b>0.000000%</b>                              | <b>658,566,487</b>                                                                   | <b>614,466,504</b>                                                              | <b>303,608,984</b>                                                               | <b>-</b>                                                                                                  | <b>-</b>                                                                                                       | <b>25,877,832</b>                                                                                                       | <b>25,877,832</b>                                                                                                      |
| Waukomis                         | 960                          | 0.002111%                            | 900                          | 0.001942%                            | (0.000169)%                                   | (1,111)                                                                              | (1,036)                                                                         | 512                                                                              | (1,635)                                                                                                   | (362)                                                                                                          | -                                                                                                                       | 1,273                                                                                                                  |
| Waurika                          | 1,560                        | 0.003430%                            | 1,080                        | 0.002331%                            | (0.001099)%                                   | (7,241)                                                                              | (6,756)                                                                         | 3,338                                                                            | (10,658)                                                                                                  | (2,358)                                                                                                        | -                                                                                                                       | 8,300                                                                                                                  |
| Wayne                            | 720                          | 0.001583%                            | 840                          | 0.001813%                            | 0.000230 %                                    | 1,512                                                                                | 1,411                                                                           | (697)                                                                            | 2,226                                                                                                     | 492                                                                                                            | 1,733                                                                                                                   | -                                                                                                                      |
| Waynoka                          | 1,740                        | 0.003826%                            | 1,380                        | 0.002978%                            | (0.000848)%                                   | (5,584)                                                                              | (5,210)                                                                         | 2,574                                                                            | (8,219)                                                                                                   | (1,818)                                                                                                        | -                                                                                                                       | 6,401                                                                                                                  |
| Weatherford                      | 125,421                      | 0.275772%                            | 126,761                      | 0.273549%                            | (0.002224)%                                   | (14,646)                                                                             | (13,666)                                                                        | 6,752                                                                            | (21,560)                                                                                                  | (4,770)                                                                                                        | -                                                                                                                       | 16,790                                                                                                                 |
| Webbers Falls                    | 1,140                        | 0.002507%                            | 1,080                        | 0.002331%                            | (0.000176)%                                   | (1,159)                                                                              | (1,081)                                                                         | 534                                                                              | (1,706)                                                                                                   | (377)                                                                                                          | -                                                                                                                       | 1,329                                                                                                                  |
| Welch                            | 1,440                        | 0.003166%                            | 720                          | 0.001554%                            | (0.001612)%                                   | (10,619)                                                                             | (9,908)                                                                         | 4,896                                                                            | (15,632)                                                                                                  | (3,458)                                                                                                        | -                                                                                                                       | 12,173                                                                                                                 |
| Weleetka                         | 660                          | 0.001451%                            | 720                          | 0.001554%                            | 0.000103 %                                    | 675                                                                                  | 630                                                                             | (311)                                                                            | 994                                                                                                       | 220                                                                                                            | 774                                                                                                                     | -                                                                                                                      |
| Wellston                         | -                            | 0.000000%                            | 1,200                        | 0.002590%                            | 0.002590 %                                    | 17,054                                                                               | 15,912                                                                          | (7,862)                                                                          | 25,104                                                                                                    | 5,554                                                                                                          | 19,550                                                                                                                  | -                                                                                                                      |
| Westville                        | 1,080                        | 0.002375%                            | -                            | 0.000000%                            | (0.002375)%                                   | (15,639)                                                                             | (14,592)                                                                        | 7,210                                                                            | (23,021)                                                                                                  | (5,093)                                                                                                        | -                                                                                                                       | 17,928                                                                                                                 |
| Wetumka                          | 1,860                        | 0.004090%                            | 840                          | 0.001813%                            | (0.002277)%                                   | (14,996)                                                                             | (13,991)                                                                        | 6,913                                                                            | (22,074)                                                                                                  | (4,884)                                                                                                        | -                                                                                                                       | 17,190                                                                                                                 |
| Wewoka                           | 42,544                       | 0.093545%                            | 49,509                       | 0.106839%                            | 0.013295 %                                    | 87,554                                                                               | 81,691                                                                          | (40,364)                                                                         | 128,881                                                                                                   | 28,514                                                                                                         | 100,368                                                                                                                 | -                                                                                                                      |
| Whitefield                       | 600                          | 0.001319%                            | 600                          | 0.001295%                            | (0.000024)%                                   | (161)                                                                                | (150)                                                                           | 74                                                                               | (237)                                                                                                     | (52)                                                                                                           | -                                                                                                                       | 185                                                                                                                    |
| Whitehorn                        | 1,680                        | 0.003694%                            | 840                          | 0.001813%                            | (0.001881)%                                   | (12,389)                                                                             | (11,560)                                                                        | 5,712                                                                            | (18,237)                                                                                                  | (4,035)                                                                                                        | -                                                                                                                       | 14,202                                                                                                                 |
| Wilburton                        | 1,440                        | 0.003166%                            | -                            | 0.000000%                            | (0.003166)%                                   | (20,852)                                                                             | (19,455)                                                                        | 9,613                                                                            | (30,694)                                                                                                  | (6,791)                                                                                                        | -                                                                                                                       | 23,903                                                                                                                 |
| Willow                           | 660                          | 0.001451%                            | 660                          | 0.001424%                            | (0.000027)%                                   | (177)                                                                                | (165)                                                                           | 82                                                                               | (261)                                                                                                     | (58)                                                                                                           | -                                                                                                                       | 203                                                                                                                    |
| Wister                           | 1,140                        | 0.002507%                            | 1,020                        | 0.002201%                            | (0.000305)%                                   | (2,012)                                                                              | (1,877)                                                                         | 927                                                                              | (2,961)                                                                                                   | (655)                                                                                                          | -                                                                                                                       | 2,306                                                                                                                  |
| Woodcrest                        | 1,140                        | 0.002507%                            | 360                          | 0.000777%                            | (0.001730)%                                   | (11,391)                                                                             | (10,629)                                                                        | 5,252                                                                            | (16,768)                                                                                                  | (3,710)                                                                                                        | -                                                                                                                       | 13,059                                                                                                                 |
| Woodward                         | 165,999                      | 0.364994%                            | 169,882                      | 0.366603%                            | 0.001608 %                                    | 10,592                                                                               | 9,883                                                                           | (4,883)                                                                          | 15,592                                                                                                    | 3,450                                                                                                          | 12,143                                                                                                                  | -                                                                                                                      |
| Wright City                      | 2,100                        | 0.004617%                            | 1,440                        | 0.003107%                            | (0.001510)%                                   | (9,944)                                                                              | (9,278)                                                                         | 4,584                                                                            | (14,638)                                                                                                  | (3,238)                                                                                                        | -                                                                                                                       | 11,399                                                                                                                 |
| Wyandotte                        | 1,380                        | 0.003034%                            | 1,260                        | 0.002719%                            | (0.000315)%                                   | (2,076)                                                                              | (1,937)                                                                         | 957                                                                              | (3,056)                                                                                                   | (676)                                                                                                          | -                                                                                                                       | 2,380                                                                                                                  |
| Wynnewood                        | 1,260                        | 0.002770%                            | 1,260                        | 0.002719%                            | (0.000051)%                                   | (338)                                                                                | (316)                                                                           | 156                                                                              | (498)                                                                                                     | (110)                                                                                                          | -                                                                                                                       | 388                                                                                                                    |
| Yale                             | 1,200                        | 0.002639%                            | 900                          | 0.001942%                            | (0.000696)%                                   | (4,586)                                                                              | (4,279)                                                                         | 2,114                                                                            | (6,751)                                                                                                   | (1,493)                                                                                                        | -                                                                                                                       | 5,257                                                                                                                  |
| Yukon                            | 518,163                      | 1.139324%                            | 535,476                      | 1.155548%                            | 0.016225 %                                    | 106,851                                                                              | 99,696                                                                          | (49,260)                                                                         | 157,287                                                                                                   | 34,798                                                                                                         | 122,489                                                                                                                 | -                                                                                                                      |
|                                  | <u>\$ 45,479,883</u>         | <u>100.000000%</u>                   | <u>46,339,581</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>25,877,832</u>                                                                                                       | <u>25,877,832</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, 2022, 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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Ada                   | 264,350                | 0.570462%                      | 7,460,123                                           | 957,679                                                 | 3,294,139                                                                                        | -                      | 4,251,818                            | 37,661                                                  | 2,427,192                                                                                        | 47,564                 | 2,512,417                           | 1,036,950                                                                                                                                                             |
| Adair                 | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Afton                 | 2,160                  | 0.004661%                      | 60,957                                              | 7,825                                                   | 26,916                                                                                           | -                      | 34,742                               | 308                                                     | 19,833                                                                                           | 389                    | 20,529                              | 8,473                                                                                                                                                                 |
| Agra                  | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Alderson              | 180                    | 0.000388%                      | 5,080                                               | 652                                                     | 2,243                                                                                            | -                      | 2,895                                | 26                                                      | 1,653                                                                                            | 32                     | 1,711                               | 706                                                                                                                                                                   |
| Aline                 | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Allen                 | 1,800                  | 0.003884%                      | 50,797                                              | 6,521                                                   | 22,430                                                                                           | -                      | 28,951                               | 256                                                     | 16,527                                                                                           | 324                    | 17,107                              | 7,061                                                                                                                                                                 |
| Altus                 | 259,328                | 0.559625%                      | 7,318,410                                           | 939,487                                                 | 3,231,563                                                                                        | -                      | 4,171,050                            | 36,945                                                  | 2,381,085                                                                                        | 46,661                 | 2,464,691                           | 1,017,252                                                                                                                                                             |
| Alva                  | 51,893                 | 0.111984%                      | 1,464,451                                           | 187,996                                                 | 646,652                                                                                          | -                      | 834,648                              | 7,393                                                   | 476,467                                                                                          | 9,337                  | 493,197                             | 203,557                                                                                                                                                               |
| Amber                 | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Ames                  | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Anadarko              | 132,521                | 0.285977%                      | 3,739,823                                           | 480,092                                                 | 1,651,379                                                                                        | -                      | 2,131,472                            | 18,880                                                  | 1,216,772                                                                                        | 23,844                 | 1,259,496                           | 519,832                                                                                                                                                               |
| Antlers               | 21,124                 | 0.045586%                      | 596,140                                             | 76,528                                                  | 263,235                                                                                          | -                      | 339,764                              | 3,009                                                   | 193,958                                                                                          | 3,801                  | 200,768                             | 82,863                                                                                                                                                                |
| Apache                | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Arapaho               | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Ardmore               | 298,281                | 0.643685%                      | 8,417,684                                           | 1,080,604                                               | 3,716,966                                                                                        | -                      | 4,797,569                            | 42,495                                                  | 2,738,740                                                                                        | 53,670                 | 2,834,904                           | 1,170,050                                                                                                                                                             |
| Arkoma                | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Arnett                | 1,560                  | 0.003366%                      | 44,024                                              | 5,652                                                   | 19,440                                                                                           | -                      | 25,091                               | 222                                                     | 14,324                                                                                           | 281                    | 14,826                              | 6,119                                                                                                                                                                 |
| Asher                 | 180                    | 0.000388%                      | 5,080                                               | 652                                                     | 2,243                                                                                            | -                      | 2,895                                | 26                                                      | 1,653                                                                                            | 32                     | 1,711                               | 706                                                                                                                                                                   |
| Atoka                 | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Atwood                | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Avant                 | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| Barnsdall             | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Bartlesville          | 633,605                | 1.367308%                      | 17,880,757                                          | 2,295,408                                               | 7,895,539                                                                                        | -                      | 10,190,947                           | 90,267                                                  | 5,817,603                                                                                        | 114,005                | 6,021,874                           | 2,485,408                                                                                                                                                             |
| Bear Creek Rural      | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Beaver                       | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Beggs                        | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Bernice                      | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Berryhill                    | 101,394                | 0.218806%                      | 2,861,397                                           | 367,326                                                 | 1,263,496                                                                                        | -                      | 1,630,822                            | 14,445                                                  | 930,971                                                                                          | 18,244                 | 963,660                             | 397,731                                                                                                                                                               |
| Bessie                       | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Bethany                      | 218,873                | 0.472324%                      | 6,176,740                                           | 792,927                                                 | 2,727,440                                                                                        | -                      | 3,520,367                            | 31,182                                                  | 2,009,636                                                                                        | 39,382                 | 2,080,200                           | 858,561                                                                                                                                                               |
| Bethel Acres                 | 1,740                  | 0.003755%                      | 49,104                                              | 6,304                                                   | 21,683                                                                                           | -                      | 27,986                               | 248                                                     | 15,976                                                                                           | 313                    | 16,537                              | 6,825                                                                                                                                                                 |
| Billings                     | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Binger                       | 896                    | 0.001934%                      | 25,286                                              | 3,246                                                   | 11,165                                                                                           | -                      | 14,411                               | 128                                                     | 8,227                                                                                            | 161                    | 8,516                               | 3,515                                                                                                                                                                 |
| Bixby                        | 318,910                | 0.688202%                      | 8,999,852                                           | 1,155,339                                               | 3,974,031                                                                                        | -                      | 5,129,370                            | 45,434                                                  | 2,928,152                                                                                        | 57,381                 | 3,030,967                           | 1,250,971                                                                                                                                                             |
| Blackwell                    | 114,315                | 0.246690%                      | 3,226,045                                           | 414,137                                                 | 1,424,513                                                                                        | -                      | 1,838,650                            | 16,286                                                  | 1,049,612                                                                                        | 20,569                 | 1,086,466                           | 448,417                                                                                                                                                               |
| Blair                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Blanchard                    | 18,149                 | 0.039165%                      | 512,176                                             | 65,750                                                  | 226,160                                                                                          | -                      | 291,909                              | 2,586                                                   | 166,639                                                                                          | 3,266                  | 172,491                             | 71,192                                                                                                                                                                |
| Boise City                   | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Bokchito                     | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Boley                        | 300                    | 0.000647%                      | 8,466                                               | 1,087                                                   | 3,738                                                                                            | -                      | 4,825                                | 43                                                      | 2,755                                                                                            | 54                     | 2,851                               | 1,177                                                                                                                                                                 |
| Boswell                      | 1,620                  | 0.003496%                      | 45,718                                              | 5,869                                                   | 20,187                                                                                           | -                      | 26,056                               | 231                                                     | 14,874                                                                                           | 291                    | 15,397                              | 6,355                                                                                                                                                                 |
| Braggs                       | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Braman                       | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Bray                         | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Bridge Creek                 | 1,620                  | 0.003496%                      | 45,718                                              | 5,869                                                   | 20,187                                                                                           | -                      | 26,056                               | 231                                                     | 14,874                                                                                           | 291                    | 15,397                              | 6,355                                                                                                                                                                 |
| Bristow                      | 56,278                 | 0.121447%                      | 1,588,205                                           | 203,883                                                 | 701,298                                                                                          | -                      | 905,180                              | 8,018                                                   | 516,731                                                                                          | 10,126                 | 534,875                             | 220,759                                                                                                                                                               |
| Broken Arrow                 | 2,224,568              | 4.800578%                      | 62,778,817                                          | 8,059,109                                               | 27,721,008                                                                                       | -                      | 35,780,118                           | 316,923                                                 | 20,425,435                                                                                       | 400,267                | 21,142,625                          | 8,726,197                                                                                                                                                             |
| Broken Bow                   | 49,520                 | 0.106863%                      | 1,397,480                                           | 179,399                                                 | 617,080                                                                                          | -                      | 796,479                              | 7,055                                                   | 454,678                                                                                          | 8,910                  | 470,643                             | 194,248                                                                                                                                                               |
| Buffalo                      | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |

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, 2022*

| 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, 2022, Net Pension Liability @7.5% Discount | Differences Between Expected and Actual Plan Experience | Net Difference Between Projected and Actual Plan Earnings on Investment Pension Plan | Changes in Assumptions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Plan Experience | Net Difference Between Projected and Actual Plan Earnings on Investment Pension Plan | Changes in Assumptions | Total Deferred Inflows of Resources |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                   | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                   | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Burbank                      | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                | -                      | 12,546                               | 111                                                     | 7,162                                                                                | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Burlington                   | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                               | -                      | 15,441                               | 137                                                     | 8,814                                                                                | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Burns Flat                   | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                               | -                      | 15,441                               | 137                                                     | 8,814                                                                                | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Butler                       | 1,920                  | 0.004143%                      | 54,184                                              | 6,956                                                   | 23,926                                                                               | -                      | 30,881                               | 274                                                     | 17,629                                                                               | 345                    | 18,248                              | 7,531                                                                                                                                                                 |
| Byars                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                               | -                      | 13,511                               | 120                                                     | 7,713                                                                                | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Byng                         | 5,979                  | 0.012902%                      | 168,727                                             | 21,660                                                  | 74,504                                                                               | -                      | 96,164                               | 852                                                     | 54,896                                                                               | 1,076                  | 56,824                              | 23,453                                                                                                                                                                |
| Byron                        | 120                    | 0.000259%                      | 3,386                                               | 435                                                     | 1,495                                                                                | -                      | 1,930                                | 17                                                      | 1,102                                                                                | 22                     | 1,140                               | 471                                                                                                                                                                   |
| Cache                        | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                | -                      | 12,546                               | 111                                                     | 7,162                                                                                | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Caddo                        | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                               | -                      | 14,476                               | 128                                                     | 8,264                                                                                | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Calera                       | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                               | -                      | 22,196                               | 197                                                     | 12,671                                                                               | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Calumet                      | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                               | -                      | 18,336                               | 162                                                     | 10,467                                                                               | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Calvin                       | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                               | -                      | 13,511                               | 120                                                     | 7,713                                                                                | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Camargo                      | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                               | -                      | 15,441                               | 137                                                     | 8,814                                                                                | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Canadian                     | 540                    | 0.001165%                      | 15,239                                              | 1,956                                                   | 6,729                                                                                | -                      | 8,685                                | 77                                                      | 4,958                                                                                | 97                     | 5,132                               | 2,118                                                                                                                                                                 |
| Caney                        | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                               | -                      | 16,406                               | 145                                                     | 9,365                                                                                | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Canton                       | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                               | -                      | 19,301                               | 171                                                     | 11,018                                                                               | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Canute                       | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                | -                      | 12,546                               | 111                                                     | 7,162                                                                                | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Capron                       | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                | -                      | 10,615                               | 94                                                      | 6,060                                                                                | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Carmen                       | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                               | -                      | 14,476                               | 128                                                     | 8,264                                                                                | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Carnegie                     | 1,320                  | 0.002849%                      | 37,251                                              | 4,782                                                   | 16,449                                                                               | -                      | 21,231                               | 188                                                     | 12,120                                                                               | 238                    | 12,545                              | 5,178                                                                                                                                                                 |
| Carney                       | 300                    | 0.000647%                      | 8,466                                               | 1,087                                                   | 3,738                                                                                | -                      | 4,825                                | 43                                                      | 2,755                                                                                | 54                     | 2,851                               | 1,177                                                                                                                                                                 |
| Carter                       | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                               | -                      | 18,336                               | 162                                                     | 10,467                                                                               | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Cashion                      | 300                    | 0.000647%                      | 8,466                                               | 1,087                                                   | 3,738                                                                                | -                      | 4,825                                | 43                                                      | 2,755                                                                                | 54                     | 2,851                               | 1,177                                                                                                                                                                 |
| Catoosa                      | 89,416                 | 0.192958%                      | 2,523,383                                           | 323,934                                                 | 1,114,241                                                                            | -                      | 1,438,175                            | 12,739                                                  | 820,997                                                                              | 16,089                 | 849,824                             | 350,748                                                                                                                                                               |
| Cement                       | 2,400                  | 0.005179%                      | 67,730                                              | 8,695                                                   | 29,907                                                                               | -                      | 38,602                               | 342                                                     | 22,036                                                                               | 432                    | 22,810                              | 9,414                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Central High          | 120                    | 0.000259%                      | 3,386                                               | 435                                                     | 1,495                                                                                            | -                      | 1,930                                | 17                                                      | 1,102                                                                                            | 22                     | 1,140                               | 471                                                                                                                                                                   |
| Central Lincoln       | 540                    | 0.001165%                      | 15,239                                              | 1,956                                                   | 6,729                                                                                            | -                      | 8,685                                | 77                                                      | 4,958                                                                                            | 97                     | 5,132                               | 2,118                                                                                                                                                                 |
| Chandler              | 51,326                 | 0.110761%                      | 1,448,457                                           | 185,943                                                 | 639,590                                                                                          | -                      | 825,533                              | 7,312                                                   | 471,264                                                                                          | 9,235                  | 487,811                             | 201,334                                                                                                                                                               |
| Chattanooga           | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Checotah              | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Chelsea               | 1,500                  | 0.003237%                      | 42,331                                              | 5,434                                                   | 18,692                                                                                           | -                      | 24,126                               | 214                                                     | 13,773                                                                                           | 270                    | 14,256                              | 5,884                                                                                                                                                                 |
| Cherokee              | 1,320                  | 0.002849%                      | 37,251                                              | 4,782                                                   | 16,449                                                                                           | -                      | 21,231                               | 188                                                     | 12,120                                                                                           | 238                    | 12,545                              | 5,178                                                                                                                                                                 |
| Cheyenne              | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Chickasha             | 334,049                | 0.720871%                      | 9,427,082                                           | 1,210,183                                               | 4,162,681                                                                                        | -                      | 5,372,865                            | 47,590                                                  | 3,067,153                                                                                        | 60,105                 | 3,174,849                           | 1,310,356                                                                                                                                                             |
| Choctaw               | 77,605                 | 0.167471%                      | 2,190,075                                           | 281,147                                                 | 967,063                                                                                          | -                      | 1,248,210                            | 11,056                                                  | 712,553                                                                                          | 13,964                 | 737,573                             | 304,418                                                                                                                                                               |
| Chouteau              | 11,829                 | 0.025527%                      | 333,828                                             | 42,854                                                  | 147,407                                                                                          | -                      | 190,262                              | 1,685                                                   | 108,613                                                                                          | 2,128                  | 112,426                             | 46,402                                                                                                                                                                |
| Claremore             | 464,083                | 1.001484%                      | 13,096,745                                          | 1,681,269                                               | 5,783,081                                                                                        | -                      | 7,464,350                            | 66,116                                                  | 4,261,098                                                                                        | 83,503                 | 4,410,717                           | 1,820,435                                                                                                                                                             |
| Clayton               | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Cleo Springs          | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Cleveland             | 29,011                 | 0.062605%                      | 818,710                                             | 105,100                                                 | 361,515                                                                                          | -                      | 466,615                              | 4,133                                                   | 266,372                                                                                          | 5,220                  | 275,725                             | 113,800                                                                                                                                                               |
| Clinton               | 86,537                 | 0.186746%                      | 2,442,141                                           | 313,505                                                 | 1,078,367                                                                                        | -                      | 1,391,872                            | 12,329                                                  | 794,564                                                                                          | 15,571                 | 822,463                             | 339,455                                                                                                                                                               |
| Coalgate              | 49,935                 | 0.107759%                      | 1,409,196                                           | 180,903                                                 | 622,253                                                                                          | -                      | 803,156                              | 7,114                                                   | 458,490                                                                                          | 8,985                  | 474,588                             | 195,877                                                                                                                                                               |
| Colbert               | 420                    | 0.000906%                      | 11,853                                              | 1,522                                                   | 5,234                                                                                            | -                      | 6,755                                | 60                                                      | 3,856                                                                                            | 76                     | 3,992                               | 1,648                                                                                                                                                                 |
| Colcord               | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Cole                  | 540                    | 0.001165%                      | 15,239                                              | 1,956                                                   | 6,729                                                                                            | -                      | 8,685                                | 77                                                      | 4,958                                                                                            | 97                     | 5,132                               | 2,118                                                                                                                                                                 |
| Coleman               | 420                    | 0.000906%                      | 11,853                                              | 1,522                                                   | 5,234                                                                                            | -                      | 6,755                                | 60                                                      | 3,856                                                                                            | 76                     | 3,992                               | 1,648                                                                                                                                                                 |
| Collinsville          | 171,509                | 0.370114%                      | 4,840,103                                           | 621,339                                                 | 2,137,226                                                                                        | -                      | 2,758,565                            | 24,434                                                  | 1,574,754                                                                                        | 30,860                 | 1,630,048                           | 672,770                                                                                                                                                               |
| Collinsville Rfpd     | 7,669                  | 0.016549%                      | 216,420                                             | 27,783                                                  | 95,564                                                                                           | -                      | 123,346                              | 1,093                                                   | 70,413                                                                                           | 1,380                  | 72,886                              | 30,082                                                                                                                                                                |
| Comanche              | 27,300                 | 0.058914%                      | 770,436                                             | 98,903                                                  | 340,199                                                                                          | -                      | 439,102                              | 3,889                                                   | 250,666                                                                                          | 4,912                  | 259,467                             | 107,090                                                                                                                                                               |
| Commerce              | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |

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, 2022

| 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, 2022, 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   | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Copan                   | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Cordell                 | 13,729                 | 0.029626%                      | 387,431                                             | 49,736                                                  | 171,077                                                                                          | -                      | 220,812                              | 1,956                                                   | 126,053                                                                                          | 2,470                  | 130,479                             | 53,853                                                                                                                                                                |
| Corn                    | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| County Fire Departments | 87,840                 | 0.189557%                      | 2,478,905                                           | 318,225                                                 | 1,094,601                                                                                        | -                      | 1,412,825                            | 12,514                                                  | 806,525                                                                                          | 15,805                 | 834,844                             | 344,565                                                                                                                                                               |
| Covington               | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Coweta                  | 187,922                | 0.405532%                      | 5,303,288                                           | 680,799                                                 | 2,341,753                                                                                        | -                      | 3,022,552                            | 26,772                                                  | 1,725,454                                                                                        | 33,813                 | 1,786,039                           | 737,152                                                                                                                                                               |
| Coyle                   | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Crescent                | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Cromwell                | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Crowder                 | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Cushing                 | 159,200                | 0.343551%                      | 4,492,735                                           | 576,746                                                 | 1,983,840                                                                                        | -                      | 2,560,587                            | 22,680                                                  | 1,461,736                                                                                        | 28,645                 | 1,513,062                           | 624,486                                                                                                                                                               |
| Custer City             | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Cyril                   | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Dacoma                  | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Davenport               | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Davis                   | 12,771                 | 0.027559%                      | 360,402                                             | 46,266                                                  | 159,141                                                                                          | -                      | 205,407                              | 1,819                                                   | 117,259                                                                                          | 2,298                  | 121,376                             | 50,096                                                                                                                                                                |
| Deer Creek              | 27,200                 | 0.058698%                      | 767,611                                             | 98,541                                                  | 338,951                                                                                          | -                      | 437,492                              | 3,875                                                   | 249,746                                                                                          | 4,894                  | 258,516                             | 106,697                                                                                                                                                               |
| Del City                | 375,225                | 0.809728%                      | 10,589,091                                          | 1,359,354                                               | 4,675,785                                                                                        | -                      | 6,035,139                            | 53,456                                                  | 3,445,219                                                                                        | 67,514                 | 3,566,190                           | 1,471,874                                                                                                                                                             |
| Depew                   | 360                    | 0.000777%                      | 10,159                                              | 1,304                                                   | 4,486                                                                                            | -                      | 5,790                                | 51                                                      | 3,305                                                                                            | 65                     | 3,421                               | 1,412                                                                                                                                                                 |
| Dewar                   | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| Dewey                   | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Dibble                  | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Dickson                 | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Dill City               | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Douglas                 | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Dover                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Drummond                     | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Drumright                    | 26,312                 | 0.056782%                      | 742,556                                             | 95,324                                                  | 327,888                                                                                          | -                      | 423,212                              | 3,749                                                   | 241,595                                                                                          | 4,734                  | 250,078                             | 103,215                                                                                                                                                               |
| Duncan                       | 415,475                | 0.896588%                      | 11,724,988                                          | 1,505,173                                               | 5,177,359                                                                                        | -                      | 6,682,532                            | 59,191                                                  | 3,814,790                                                                                        | 74,756                 | 3,948,737                           | 1,629,762                                                                                                                                                             |
| Durant                       | 282,000                | 0.608551%                      | 7,958,227                                           | 1,021,622                                               | 3,514,085                                                                                        | -                      | 4,535,707                            | 40,175                                                  | 2,589,253                                                                                        | 50,740                 | 2,680,168                           | 1,106,186                                                                                                                                                             |
| Dustin                       | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Eakly                        | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Earlsboro                    | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| East Duke                    | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Edmond                       | 1,900,713              | 4.101706%                      | 53,639,426                                          | 6,885,858                                               | 23,685,362                                                                                       | -                      | 30,571,219                           | 270,785                                                 | 17,451,884                                                                                       | 341,995                | 18,064,665                          | 7,455,830                                                                                                                                                             |
| El Reno                      | 289,800                | 0.625383%                      | 8,178,352                                           | 1,049,880                                               | 3,611,285                                                                                        | -                      | 4,661,165                            | 41,286                                                  | 2,660,872                                                                                        | 52,144                 | 2,754,302                           | 1,136,783                                                                                                                                                             |
| Eldorado                     | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Elgin                        | 10,739                 | 0.023174%                      | 303,052                                             | 38,904                                                  | 133,818                                                                                          | -                      | 172,721                              | 1,530                                                   | 98,600                                                                                           | 1,932                  | 102,062                             | 42,124                                                                                                                                                                |
| Elk City                     | 173,055                | 0.373451%                      | 4,883,742                                           | 626,941                                                 | 2,156,496                                                                                        | -                      | 2,783,437                            | 24,654                                                  | 1,588,952                                                                                        | 31,138                 | 1,644,745                           | 678,836                                                                                                                                                               |
| Elmore City                  | 1,740                  | 0.003755%                      | 49,104                                              | 6,304                                                   | 21,683                                                                                           | -                      | 27,986                               | 248                                                     | 15,976                                                                                           | 313                    | 16,537                              | 6,825                                                                                                                                                                 |
| Empire City                  | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Enid                         | 831,789                | 1.794986%                      | 23,473,651                                          | 3,013,385                                               | 10,365,173                                                                                       | -                      | 13,378,557                           | 118,501                                                 | 7,637,282                                                                                        | 149,664                | 7,905,447                           | 3,262,815                                                                                                                                                             |
| Erick                        | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Eufaula                      | 1,500                  | 0.003237%                      | 42,331                                              | 5,434                                                   | 18,692                                                                                           | -                      | 24,126                               | 214                                                     | 13,773                                                                                           | 270                    | 14,256                              | 5,884                                                                                                                                                                 |
| Fair Oaks                    | 3,600                  | 0.007769%                      | 101,594                                             | 13,042                                                  | 44,861                                                                                           | -                      | 57,903                               | 513                                                     | 33,054                                                                                           | 648                    | 34,215                              | 14,122                                                                                                                                                                |
| Fairfax                      | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Fairland                     | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Fairmont                     | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| Fairview                     | 9,854                  | 0.021265%                      | 278,086                                             | 35,699                                                  | 122,793                                                                                          | -                      | 158,492                              | 1,404                                                   | 90,477                                                                                           | 1,773                  | 93,654                              | 38,654                                                                                                                                                                |
| Fargo                        | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |

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, 2022

| 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, 2022, 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     | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Fire Protection District— |                        |                                |                                                     |                                                         |                                                                                                  |                        |                                      |                                                         |                                                                                                  |                        |                                     |                                                                                                                                                                       |
| Deer Creek                | 2,716                  | 0.005862%                      | 76,656                                              | 9,841                                                   | 33,849                                                                                           | -                      | 43,689                               | 387                                                     | 24,940                                                                                           | 489                    | 25,816                              | 10,655                                                                                                                                                                |
| Forest Park               | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| Forgan                    | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Fort Cobb                 | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Fort Gibson               | 21,692                 | 0.046812%                      | 612,171                                             | 78,586                                                  | 270,314                                                                                          | -                      | 348,900                              | 3,090                                                   | 199,173                                                                                          | 3,903                  | 206,167                             | 85,091                                                                                                                                                                |
| Fort Supply               | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Foss                      | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Foyil                     | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Francis                   | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Frederick                 | 50,404                 | 0.108770%                      | 1,422,428                                           | 182,601                                                 | 628,096                                                                                          | -                      | 810,698                              | 7,181                                                   | 462,795                                                                                          | 9,069                  | 479,045                             | 197,716                                                                                                                                                               |
| Freedom                   | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Gage                      | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Garber                    | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Gate                      | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Gearry                    | 120                    | 0.000259%                      | 3,386                                               | 435                                                     | 1,495                                                                                            | -                      | 1,930                                | 17                                                      | 1,102                                                                                            | 22                     | 1,140                               | 471                                                                                                                                                                   |
| Gene Autry                | 420                    | 0.000906%                      | 11,853                                              | 1,522                                                   | 5,234                                                                                            | -                      | 6,755                                | 60                                                      | 3,856                                                                                            | 76                     | 3,992                               | 1,648                                                                                                                                                                 |
| Glencoe                   | 180                    | 0.000388%                      | 5,080                                               | 652                                                     | 2,243                                                                                            | -                      | 2,895                                | 26                                                      | 1,653                                                                                            | 32                     | 1,711                               | 706                                                                                                                                                                   |
| Glenpool                  | 266,421                | 0.574933%                      | 7,518,591                                           | 965,185                                                 | 3,319,956                                                                                        | -                      | 4,285,141                            | 37,956                                                  | 2,446,215                                                                                        | 47,937                 | 2,532,108                           | 1,045,077                                                                                                                                                             |
| Goldsby                   | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Goltry                    | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Goodwell                  | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Gooseneck Bend            | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Gore                      | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Gotebo                    | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Gould                        | 1,860                  | 0.004014%                      | 52,490                                              | 6,738                                                   | 23,178                                                                                           | -                      | 29,916                               | 265                                                     | 17,078                                                                                           | 335                    | 17,678                              | 7,296                                                                                                                                                                 |
| Gracemont                    | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Grandfield                   | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Granite                      | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Grove                        | 57,884                 | 0.124913%                      | 1,633,529                                           | 209,701                                                 | 721,312                                                                                          | -                      | 931,013                              | 8,246                                                   | 531,478                                                                                          | 10,415                 | 550,139                             | 227,059                                                                                                                                                               |
| Guthrie                      | 265,657                | 0.573282%                      | 7,497,011                                           | 962,414                                                 | 3,310,427                                                                                        | -                      | 4,272,841                            | 37,847                                                  | 2,439,194                                                                                        | 47,800                 | 2,524,840                           | 1,042,077                                                                                                                                                             |
| Guymon                       | 152,069                | 0.328163%                      | 4,291,496                                           | 550,912                                                 | 1,894,980                                                                                        | -                      | 2,445,892                            | 21,665                                                  | 1,396,262                                                                                        | 27,362                 | 1,445,288                           | 596,514                                                                                                                                                               |
| Haileyville                  | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Hardesty                     | 420                    | 0.000906%                      | 11,853                                              | 1,522                                                   | 5,234                                                                                            | -                      | 6,755                                | 60                                                      | 3,856                                                                                            | 76                     | 3,992                               | 1,648                                                                                                                                                                 |
| Harrah                       | 37,817                 | 0.081608%                      | 1,067,217                                           | 137,002                                                 | 471,247                                                                                          | -                      | 608,249                              | 5,388                                                   | 347,225                                                                                          | 6,804                  | 359,417                             | 148,342                                                                                                                                                               |
| Hartshorne                   | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Haskell                      | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Hawley Rural                 | 1,920                  | 0.004143%                      | 54,184                                              | 6,956                                                   | 23,926                                                                                           | -                      | 30,881                               | 274                                                     | 17,629                                                                                           | 345                    | 18,248                              | 7,531                                                                                                                                                                 |
| Haworth                      | 1,560                  | 0.003366%                      | 44,024                                              | 5,652                                                   | 19,440                                                                                           | -                      | 25,091                               | 222                                                     | 14,324                                                                                           | 281                    | 14,826                              | 6,119                                                                                                                                                                 |
| Healdton                     | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Heavener                     | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Helena                       | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Hennessey                    | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Henryetta                    | 84,574                 | 0.182509%                      | 2,386,729                                           | 306,392                                                 | 1,053,899                                                                                        | -                      | 1,360,291                            | 12,049                                                  | 776,536                                                                                          | 15,217                 | 803,802                             | 331,753                                                                                                                                                               |
| Hickory                      | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Hickory Grove                | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Hickory Hills                | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Hinton                       | 1,620                  | 0.003496%                      | 45,718                                              | 5,869                                                   | 20,187                                                                                           | -                      | 26,056                               | 231                                                     | 14,874                                                                                           | 291                    | 15,397                              | 6,355                                                                                                                                                                 |
| Hitchcock                    | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Hobart                       | 29,057                 | 0.062705%                      | 820,020                                             | 105,269                                                 | 362,093                                                                                          | -                      | 467,362                              | 4,140                                                   | 266,798                                                                                          | 5,228                  | 276,166                             | 113,982                                                                                                                                                               |

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, 2022

| 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, 2022, Net Pension Liability @7.5% Discount | Differences Between Expected and Actual Plan Experience | Net Difference Between Projected and Actual Plan Earnings on Investment 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 Earnings on Investment Pension Plan Investments | Changes in Assumptions | Total Deferred Inflows of Resources |                                                                                                                                                                       |
| TOTAL TO BE ALLOCATED | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Holdenville           | 45,882                 | 0.099013%                      | 1,294,828                                           | 166,221                                                 | 571,752                                                                                          | -                      | 737,973                              | 6,537                                                   | 421,279                                                                                          | 8,256                  | 436,072                             | 179,980                                                                                                                                                               |
| Hollis                | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Hominy                | 21,492                 | 0.046380%                      | 606,527                                             | 77,862                                                  | 267,822                                                                                          | -                      | 345,684                              | 3,062                                                   | 197,337                                                                                          | 3,867                  | 204,266                             | 84,307                                                                                                                                                                |
| Hooker                | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Howe                  | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Hugo                  | 86,092                 | 0.185784%                      | 2,429,566                                           | 311,891                                                 | 1,072,814                                                                                        | -                      | 1,384,705                            | 12,265                                                  | 790,473                                                                                          | 15,490                 | 818,228                             | 337,707                                                                                                                                                               |
| Hulbert               | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Hunter                | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Hydro                 | 1,024                  | 0.002210%                      | 28,898                                              | 3,710                                                   | 12,760                                                                                           | -                      | 16,470                               | 146                                                     | 9,402                                                                                            | 184                    | 9,732                               | 4,017                                                                                                                                                                 |
| Idabel                | 62,738                 | 0.135387%                      | 1,770,498                                           | 227,284                                                 | 781,792                                                                                          | -                      | 1,009,077                            | 8,938                                                   | 576,041                                                                                          | 11,288                 | 596,268                             | 246,098                                                                                                                                                               |
| Indiahoma             | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Jay                   | 125                    | 0.000270%                      | 3,528                                               | 453                                                     | 1,558                                                                                            | -                      | 2,011                                | 18                                                      | 1,148                                                                                            | 22                     | 1,188                               | 490                                                                                                                                                                   |
| Jenks                 | 177,733                | 0.383545%                      | 5,015,744                                           | 643,886                                                 | 2,214,783                                                                                        | -                      | 2,858,670                            | 25,321                                                  | 1,631,900                                                                                        | 31,979                 | 1,689,200                           | 697,184                                                                                                                                                               |
| Jennings              | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| Jet                   | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Jones                 | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Kellyville            | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Kendrick              | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Keota                 | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Ketchum               | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Keyes                 | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Kiefer                | 3,644                  | 0.007863%                      | 102,825                                             | 13,200                                                  | 45,404                                                                                           | -                      | 58,604                               | 519                                                     | 33,455                                                                                           | 656                    | 34,629                              | 14,293                                                                                                                                                                |
| Kingfisher            | 147,735                | 0.318809%                      | 4,169,172                                           | 535,209                                                 | 1,840,966                                                                                        | -                      | 2,376,175                            | 21,047                                                  | 1,356,463                                                                                        | 26,582                 | 1,404,092                           | 579,511                                                                                                                                                               |
| Kingston              | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Kinta                 | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Kiowa                 | 120                    | 0.000259%                      | 3,386                                               | 435                                                     | 1,495                                                                                            | -                      | 1,930                                | 17                                                      | 1,102                                                                                            | 22                     | 1,140                               | 471                                                                                                                                                                   |
| Konawa                | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Kremlin               | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Lahoma                | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Lamont                | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Langley               | 1,320                  | 0.002849%                      | 37,251                                              | 4,782                                                   | 16,449                                                                                           | -                      | 21,231                               | 188                                                     | 12,120                                                                                           | 238                    | 12,545                              | 5,178                                                                                                                                                                 |
| Laverne               | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Lawton                | 1,491,037              | 3.217633%                      | 42,078,090                                          | 5,401,694                                               | 18,580,265                                                                                       | -                      | 23,981,959                           | 212,421                                                 | 13,690,339                                                                                       | 268,282                | 14,171,042                          | 5,848,815                                                                                                                                                             |
| Leedey                | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Lenapah               | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Lexington             | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Limestone             | 41,854                 | 0.090320%                      | 1,181,150                                           | 151,628                                                 | 521,556                                                                                          | -                      | 673,184                              | 5,963                                                   | 384,294                                                                                          | 7,531                  | 397,787                             | 164,179                                                                                                                                                               |
| Lindsay               | 78,444                 | 0.169281%                      | 2,213,752                                           | 284,186                                                 | 977,518                                                                                          | -                      | 1,261,704                            | 11,176                                                  | 720,256                                                                                          | 14,114                 | 745,547                             | 307,709                                                                                                                                                               |
| Little Axe            | 3,480                  | 0.007510%                      | 98,208                                              | 12,607                                                  | 43,365                                                                                           | -                      | 55,973                               | 496                                                     | 31,953                                                                                           | 626                    | 33,074                              | 13,651                                                                                                                                                                |
| Loco                  | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Locust Grove          | 5,640                  | 0.012171%                      | 159,160                                             | 20,432                                                  | 70,280                                                                                           | -                      | 90,712                               | 803                                                     | 51,784                                                                                           | 1,015                  | 53,602                              | 22,123                                                                                                                                                                |
| Lone Grove            | 25,196                 | 0.054373%                      | 711,054                                             | 91,280                                                  | 313,978                                                                                          | -                      | 405,258                              | 3,590                                                   | 231,345                                                                                          | 4,534                  | 239,469                             | 98,836                                                                                                                                                                |
| Lone Wolf             | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Longdale              | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Loyal                 | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Luther                | 7,430                  | 0.016034%                      | 209,683                                             | 26,918                                                  | 92,589                                                                                           | -                      | 119,507                              | 1,059                                                   | 68,222                                                                                           | 1,337                  | 70,617                              | 29,146                                                                                                                                                                |
| Macomb                | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Madill                | 29,260                 | 0.063142%                      | 825,729                                             | 106,001                                                 | 364,614                                                                                          | -                      | 470,615                              | 4,168                                                   | 268,655                                                                                          | 5,265                  | 278,089                             | 114,776                                                                                                                                                               |
| Manchester            | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Mangum                | 32,913                 | 0.071026%                      | 928,831                                             | 119,237                                                 | 410,140                                                                                          | -                      | 529,377                              | 4,689                                                   | 302,200                                                                                          | 5,922                  | 312,811                             | 129,107                                                                                                                                                               |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Manitou                      | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Mannford                     | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Mannsville                   | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Marietta                     | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Marland                      | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Marlow                       | 28,519                 | 0.061544%                      | 804,829                                             | 103,318                                                 | 355,385                                                                                          | -                      | 458,704                              | 4,063                                                   | 261,856                                                                                          | 5,131                  | 271,050                             | 111,870                                                                                                                                                               |
| Marshall                     | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Maud                         | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Maysville                    | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| McAlester                    | 340,661                | 0.735140%                      | 9,613,685                                           | 1,234,138                                               | 4,245,079                                                                                        | -                      | 5,479,217                            | 48,532                                                  | 3,127,866                                                                                        | 61,295                 | 3,237,693                           | 1,336,293                                                                                                                                                             |
| McCurtain                    | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| McKey Sequoyah County        | 240                    | 0.000518%                      | 6,773                                               | 869                                                     | 2,991                                                                                            | -                      | 3,860                                | 34                                                      | 2,204                                                                                            | 43                     | 2,281                               | 941                                                                                                                                                                   |
| McCloud                      | 15,998                 | 0.034524%                      | 451,485                                             | 57,959                                                  | 199,361                                                                                          | -                      | 257,319                              | 2,279                                                   | 146,893                                                                                          | 2,879                  | 152,051                             | 62,756                                                                                                                                                                |
| Medford                      | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Meeker                       | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Meno                         | 1,800                  | 0.003884%                      | 50,797                                              | 6,521                                                   | 22,430                                                                                           | -                      | 28,951                               | 256                                                     | 16,527                                                                                           | 324                    | 17,107                              | 7,061                                                                                                                                                                 |
| Miami                        | 169,278                | 0.365298%                      | 4,777,127                                           | 613,254                                                 | 2,109,418                                                                                        | -                      | 2,722,673                            | 24,116                                                  | 1,554,265                                                                                        | 30,458                 | 1,608,839                           | 664,016                                                                                                                                                               |
| Midwest City                 | 1,207,085              | 2.604868%                      | 34,064,758                                          | 4,372,998                                               | 15,041,848                                                                                       | -                      | 19,414,846                           | 171,968                                                 | 11,083,157                                                                                       | 217,191                | 11,472,315                          | 4,734,969                                                                                                                                                             |
| Milburn                      | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Mill Creek                   | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Millerton                    | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| Minco                        | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Monkey Island                | 41,122                 | 0.088741%                      | 1,160,491                                           | 148,976                                                 | 512,434                                                                                          | -                      | 661,410                              | 5,858                                                   | 377,572                                                                                          | 7,399                  | 390,830                             | 161,307                                                                                                                                                               |
| Moore                        | 1,008,187              | 2.175650%                      | 28,451,719                                          | 3,652,434                                               | 12,563,319                                                                                       | -                      | 16,215,754                           | 143,632                                                 | 9,256,924                                                                                        | 181,403                | 9,581,958                           | 3,954,762                                                                                                                                                             |
| Mooreland                    | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Morgan's Corner              | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Morris                       | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Morrison                     | 2,100                  | 0.004532%                      | 59,263                                              | 7,608                                                   | 26,169                                                                                           | -                      | 33,777                               | 299                                                     | 19,282                                                                                           | 378                    | 19,959                              | 8,238                                                                                                                                                                 |
| Mounds                       | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Mountain Park                | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Muldrow                      | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Mulhall                      | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Muskogee                     | 782,746                | 1.689153%                      | 22,089,631                                          | 2,835,714                                               | 9,754,036                                                                                        | -                      | 12,589,750                           | 111,514                                                 | 7,186,984                                                                                        | 140,840                | 7,439,337                           | 3,070,438                                                                                                                                                             |
| Mustang                      | 243,370                | 0.525189%                      | 6,868,080                                           | 881,676                                                 | 3,032,712                                                                                        | -                      | 3,914,389                            | 34,672                                                  | 2,234,568                                                                                        | 43,790                 | 2,313,029                           | 954,657                                                                                                                                                               |
| Nash                         | 1,860                  | 0.004014%                      | 52,490                                              | 6,738                                                   | 23,178                                                                                           | -                      | 29,916                               | 265                                                     | 17,078                                                                                           | 335                    | 17,678                              | 7,296                                                                                                                                                                 |
| Newcastle                    | 149,899                | 0.323480%                      | 4,230,253                                           | 543,051                                                 | 1,867,937                                                                                        | -                      | 2,410,988                            | 21,355                                                  | 1,376,336                                                                                        | 26,971                 | 1,424,663                           | 588,001                                                                                                                                                               |
| Newkirk                      | 39,035                 | 0.084236%                      | 1,101,582                                           | 141,413                                                 | 486,421                                                                                          | -                      | 627,835                              | 5,561                                                   | 358,406                                                                                          | 7,023                  | 370,990                             | 153,119                                                                                                                                                               |
| Nichols Hills                | 179,152                | 0.386607%                      | 5,055,799                                           | 649,028                                                 | 2,232,470                                                                                        | -                      | 2,881,499                            | 25,523                                                  | 1,644,932                                                                                        | 32,235                 | 1,702,690                           | 702,751                                                                                                                                                               |
| Nicoma Park                  | 14,330                 | 0.030924%                      | 404,410                                             | 51,915                                                  | 178,574                                                                                          | -                      | 230,489                              | 2,042                                                   | 131,577                                                                                          | 2,578                  | 136,197                             | 56,213                                                                                                                                                                |
| Noble                        | 96,038                 | 0.207248%                      | 2,710,256                                           | 347,924                                                 | 1,196,757                                                                                        | -                      | 1,544,681                            | 13,682                                                  | 881,797                                                                                          | 17,280                 | 912,759                             | 376,723                                                                                                                                                               |
| Norman                       | 1,745,849              | 3.767512%                      | 49,269,058                                          | 6,324,820                                               | 21,755,554                                                                                       | -                      | 28,080,374                           | 248,723                                                 | 16,029,960                                                                                       | 314,131                | 16,592,814                          | 6,848,353                                                                                                                                                             |
| Nowata                       | 27,617                 | 0.059596%                      | 779,361                                             | 100,049                                                 | 344,139                                                                                          | -                      | 444,188                              | 3,934                                                   | 253,569                                                                                          | 4,969                  | 262,473                             | 108,330                                                                                                                                                               |
| NW Rogers                    | 146,877                | 0.316958%                      | 4,144,967                                           | 532,102                                                 | 1,830,278                                                                                        | -                      | 2,362,380                            | 20,925                                                  | 1,348,588                                                                                        | 26,428                 | 1,395,940                           | 576,147                                                                                                                                                               |
| Oak Cliff FPD                | 49,557                 | 0.106944%                      | 1,398,546                                           | 179,536                                                 | 617,551                                                                                          | -                      | 797,086                              | 7,060                                                   | 455,025                                                                                          | 8,917                  | 471,002                             | 194,397                                                                                                                                                               |
| Oak Grove FPD                | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Oilton                       | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Okarche                      | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Okay                         | 1,980                  | 0.004273%                      | 55,877                                              | 7,173                                                   | 24,673                                                                                           | -                      | 31,846                               | 282                                                     | 18,180                                                                                           | 356                    | 18,818                              | 7,767                                                                                                                                                                 |
| Okeene                       | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Okemah                       | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Oklahoma City         | 12,320,951             | 26.588395%                     | 347,705,609                                         | 44,636,036                                              | 153,535,070                                                                                      | -                      | 198,171,106                          | 1,755,306                                               | 113,127,941                                                                                      | 2,216,909              | 117,100,156                         | 48,330,753                                                                                                                                                            |
| Okmulgee              | 154,716                | 0.333875%                      | 4,366,195                                           | 560,502                                                 | 1,927,964                                                                                        | -                      | 2,488,466                            | 22,042                                                  | 1,420,566                                                                                        | 27,838                 | 1,470,445                           | 606,897                                                                                                                                                               |
| Oktaha                | 1,620                  | 0.003496%                      | 45,718                                              | 5,869                                                   | 20,187                                                                                           | -                      | 26,056                               | 231                                                     | 14,874                                                                                           | 291                    | 15,397                              | 6,355                                                                                                                                                                 |
| Olustee               | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Orlando               | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Owasso                | 718,892                | 1.551356%                      | 20,287,616                                          | 2,604,384                                               | 8,958,327                                                                                        | -                      | 11,562,711                           | 102,417                                                 | 6,600,688                                                                                        | 129,350                | 6,832,455                           | 2,819,960                                                                                                                                                             |
| Paden                 | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Panama                | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Paoli                 | 1,980                  | 0.004273%                      | 55,877                                              | 7,173                                                   | 24,673                                                                                           | -                      | 31,846                               | 282                                                     | 18,180                                                                                           | 356                    | 18,818                              | 7,767                                                                                                                                                                 |
| Pauls Valley          | 78,950                 | 0.170372%                      | 2,228,018                                           | 286,018                                                 | 983,818                                                                                          | -                      | 1,269,835                            | 11,248                                                  | 724,898                                                                                          | 14,205                 | 750,351                             | 309,692                                                                                                                                                               |
| Pawhuska              | 44,959                 | 0.097022%                      | 1,268,786                                           | 162,878                                                 | 560,253                                                                                          | -                      | 723,131                              | 6,405                                                   | 412,807                                                                                          | 8,090                  | 427,301                             | 176,360                                                                                                                                                               |
| Pawnee                | 26,475                 | 0.057132%                      | 747,129                                             | 95,911                                                  | 329,907                                                                                          | -                      | 425,818                              | 3,772                                                   | 243,083                                                                                          | 4,764                  | 251,618                             | 103,850                                                                                                                                                               |
| Perkins               | 13,218                 | 0.028524%                      | 373,018                                             | 47,885                                                  | 164,712                                                                                          | -                      | 212,598                              | 1,883                                                   | 121,364                                                                                          | 2,378                  | 125,625                             | 51,849                                                                                                                                                                |
| Perry                 | 80,960                 | 0.174710%                      | 2,284,740                                           | 293,299                                                 | 1,008,864                                                                                        | -                      | 1,302,163                            | 11,534                                                  | 743,353                                                                                          | 14,567                 | 769,454                             | 317,577                                                                                                                                                               |
| Piedmont              | 46,804                 | 0.101003%                      | 1,320,849                                           | 169,561                                                 | 583,242                                                                                          | -                      | 752,804                              | 6,668                                                   | 429,745                                                                                          | 8,421                  | 444,835                             | 183,597                                                                                                                                                               |
| Pink                  | 240                    | 0.000518%                      | 6,773                                               | 869                                                     | 2,991                                                                                            | -                      | 3,860                                | 34                                                      | 2,204                                                                                            | 43                     | 2,281                               | 941                                                                                                                                                                   |
| Ponca City            | 588,575                | 1.270133%                      | 16,609,973                                          | 2,132,273                                               | 7,334,404                                                                                        | -                      | 9,466,677                            | 83,851                                                  | 5,404,147                                                                                        | 105,902                | 5,593,900                           | 2,308,771                                                                                                                                                             |
| Pond Creek            | 1,920                  | 0.004143%                      | 54,184                                              | 6,956                                                   | 23,926                                                                                           | -                      | 30,881                               | 274                                                     | 17,629                                                                                           | 345                    | 18,248                              | 7,531                                                                                                                                                                 |
| Porter                | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Porum                 | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Poteau                | 41,727                 | 0.090047%                      | 1,177,576                                           | 151,169                                                 | 519,978                                                                                          | -                      | 671,147                              | 5,945                                                   | 383,131                                                                                          | 7,508                  | 396,584                             | 163,682                                                                                                                                                               |
| Prague                | 1,500                  | 0.003237%                      | 42,331                                              | 5,434                                                   | 18,692                                                                                           | -                      | 24,126                               | 214                                                     | 13,773                                                                                           | 270                    | 14,256                              | 5,884                                                                                                                                                                 |
| Prue                  | 240                    | 0.000518%                      | 6,773                                               | 869                                                     | 2,991                                                                                            | -                      | 3,860                                | 34                                                      | 2,204                                                                                            | 43                     | 2,281                               | 941                                                                                                                                                                   |
| Pryor                 | 139,633                | 0.301326%                      | 3,940,544                                           | 505,860                                                 | 1,740,011                                                                                        | -                      | 2,245,871                            | 19,893                                                  | 1,282,078                                                                                        | 25,124                 | 1,327,095                           | 547,732                                                                                                                                                               |
| Purcell               | 102,388                | 0.220951%                      | 2,889,455                                           | 370,928                                                 | 1,275,886                                                                                        | -                      | 1,646,814                            | 14,587                                                  | 940,100                                                                                          | 18,423                 | 973,109                             | 401,632                                                                                                                                                               |

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, 2022

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Quapaw                       | 1,500                  | 0.003237%                      | 42,331                                              | 5,434                                                   | 18,692                                                                                           | -                      | 24,126                               | 214                                                     | 13,773                                                                                           | 270                    | 14,256                              | 5,884                                                                                                                                                                 |
| Quinton                      | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Ralston                      | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Ranch Drive                  | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Ratliff City                 | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Rattan                       | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Ravia                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Red Oak                      | 1,500                  | 0.003237%                      | 42,331                                              | 5,434                                                   | 18,692                                                                                           | -                      | 24,126                               | 214                                                     | 13,773                                                                                           | 270                    | 14,256                              | 5,884                                                                                                                                                                 |
| Red Rock                     | 4,500                  | 0.009711%                      | 126,993                                             | 16,302                                                  | 56,076                                                                                           | -                      | 72,378                               | 641                                                     | 41,318                                                                                           | 810                    | 42,769                              | 17,652                                                                                                                                                                |
| Reydon                       | 360                    | 0.000777%                      | 10,159                                              | 1,304                                                   | 4,486                                                                                            | -                      | 5,790                                | 51                                                      | 3,305                                                                                            | 65                     | 3,421                               | 1,412                                                                                                                                                                 |
| Rfpd 1 Sequoyah County       | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Richland FPD                 | 540                    | 0.001165%                      | 15,239                                              | 1,956                                                   | 6,729                                                                                            | -                      | 8,685                                | 77                                                      | 4,958                                                                                            | 97                     | 5,132                               | 2,118                                                                                                                                                                 |
| Ringling                     | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Ringwood                     | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Ripley                       | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Rocky                        | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Roff                         | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Roland                       | 1,060                  | 0.002287%                      | 29,914                                              | 3,840                                                   | 13,209                                                                                           | -                      | 17,049                               | 151                                                     | 9,733                                                                                            | 191                    | 10,074                              | 4,158                                                                                                                                                                 |
| Rolling Hills                | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Roosevelt                    | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Rush Springs                 | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Ryan                         | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Salina                       | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Sallisaw                     | 44,027                 | 0.095009%                      | 1,242,460                                           | 159,498                                                 | 548,629                                                                                          | -                      | 708,127                              | 6,272                                                   | 404,241                                                                                          | 7,922                  | 418,435                             | 172,701                                                                                                                                                               |
| Sand Springs                 | 322,616                | 0.696200%                      | 9,104,453                                           | 1,168,767                                               | 4,020,219                                                                                        | -                      | 5,188,986                            | 45,962                                                  | 2,962,184                                                                                        | 58,048                 | 3,066,194                           | 1,265,510                                                                                                                                                             |

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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Sapulpa               | 469,776                | 1.013769%                      | 13,257,411                                          | 1,701,895                                               | 5,854,026                                                                                        | -                      | 7,555,920                            | 66,927                                                  | 4,313,372                                                                                        | 84,527                 | 4,464,826                           | 1,842,768                                                                                                                                                             |
| Sasakwa               | 3,900                  | 0.008416%                      | 110,061                                             | 14,129                                                  | 48,599                                                                                           | -                      | 62,728                               | 556                                                     | 35,809                                                                                           | 702                    | 37,066                              | 15,298                                                                                                                                                                |
| Savanna               | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Sayre                 | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Seiling               | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Seminole              | 145,557                | 0.314110%                      | 4,107,723                                           | 527,321                                                 | 1,813,832                                                                                        | -                      | 2,341,153                            | 20,737                                                  | 1,336,470                                                                                        | 26,190                 | 1,383,397                           | 570,970                                                                                                                                                               |
| Sentinel              | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Shady Point           | 1,320                  | 0.002849%                      | 37,251                                              | 4,782                                                   | 16,449                                                                                           | -                      | 21,231                               | 188                                                     | 12,120                                                                                           | 238                    | 12,545                              | 5,178                                                                                                                                                                 |
| Shattuck              | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Shawnee               | 548,444                | 1.183532%                      | 15,477,456                                          | 1,986,888                                               | 6,834,322                                                                                        | -                      | 8,821,211                            | 78,134                                                  | 5,035,676                                                                                        | 98,681                 | 5,212,491                           | 2,151,352                                                                                                                                                             |
| Shidler               | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Skiatook              | 188,552                | 0.406893%                      | 5,321,074                                           | 683,083                                                 | 2,349,607                                                                                        | -                      | 3,032,689                            | 26,862                                                  | 1,731,241                                                                                        | 33,926                 | 1,792,029                           | 739,624                                                                                                                                                               |
| Slaughterville        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Snyder                | 1,320                  | 0.002849%                      | 37,251                                              | 4,782                                                   | 16,449                                                                                           | -                      | 21,231                               | 188                                                     | 12,120                                                                                           | 238                    | 12,545                              | 5,178                                                                                                                                                                 |
| Soper                 | 420                    | 0.000906%                      | 11,853                                              | 1,522                                                   | 5,234                                                                                            | -                      | 6,755                                | 60                                                      | 3,856                                                                                            | 76                     | 3,992                               | 1,648                                                                                                                                                                 |
| South Coffeyville     | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Spencer               | 42,269                 | 0.091217%                      | 1,192,871                                           | 153,132                                                 | 526,731                                                                                          | -                      | 679,864                              | 6,022                                                   | 388,107                                                                                          | 7,606                  | 401,734                             | 165,808                                                                                                                                                               |
| Sperry                | 5,178                  | 0.011174%                      | 146,124                                             | 18,758                                                  | 64,523                                                                                           | -                      | 83,282                               | 738                                                     | 47,542                                                                                           | 932                    | 49,211                              | 20,311                                                                                                                                                                |
| Spiro                 | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Springer              | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Sterling              | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Stigler               | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Stillwater            | 854,330                | 1.843629%                      | 24,109,773                                          | 3,095,046                                               | 10,646,063                                                                                       | -                      | 13,741,108                           | 121,712                                                 | 7,844,248                                                                                        | 153,720                | 8,119,680                           | 3,351,236                                                                                                                                                             |
| Stilwell              | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Stonebluff            | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |

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, 2022

| 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, 2022, Net Pension Liability @7.5% Discount | Differences Between Expected and Actual Plan Experience | Net Difference Between Projected and Actual Plan Earnings on Investment 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 Earnings on Investment Pension Plan Investments | Changes in Assumptions | Total Deferred Inflows of Resources |                                                                                                                                                                       |
| TOTAL TO BE ALLOCATED | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Stonewall             | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Stratford             | 1,680                  | 0.003625%                      | 47,411                                              | 6,086                                                   | 20,935                                                                                           | -                      | 27,021                               | 239                                                     | 15,425                                                                                           | 302                    | 15,967                              | 6,590                                                                                                                                                                 |
| Stringtown            | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Stroud                | 1,140                  | 0.002460%                      | 32,172                                              | 4,130                                                   | 14,206                                                                                           | -                      | 18,336                               | 162                                                     | 10,467                                                                                           | 205                    | 10,835                              | 4,472                                                                                                                                                                 |
| Stuart                | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Sulphur               | 71,281                 | 0.153823%                      | 2,011,593                                           | 258,234                                                 | 888,252                                                                                          | -                      | 1,146,486                            | 10,155                                                  | 654,483                                                                                          | 12,826                 | 677,464                             | 279,610                                                                                                                                                               |
| Summit                | 180                    | 0.000388%                      | 5,080                                               | 652                                                     | 2,243                                                                                            | -                      | 2,895                                | 26                                                      | 1,653                                                                                            | 32                     | 1,711                               | 706                                                                                                                                                                   |
| Sumner                | 60                     | 0.000129%                      | 1,693                                               | 217                                                     | 748                                                                                              | -                      | 965                                  | 9                                                       | 551                                                                                              | 11                     | 570                                 | 235                                                                                                                                                                   |
| SW Lincoln            | 7,997                  | 0.017257%                      | 225,682                                             | 28,971                                                  | 99,654                                                                                           | -                      | 128,625                              | 1,139                                                   | 73,427                                                                                           | 1,439                  | 76,005                              | 31,370                                                                                                                                                                |
| Sweetwater            | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Taft                  | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Tahlequah             | 149,830                | 0.323332%                      | 4,228,318                                           | 542,802                                                 | 1,867,082                                                                                        | -                      | 2,409,885                            | 21,346                                                  | 1,375,707                                                                                        | 26,959                 | 1,424,011                           | 587,732                                                                                                                                                               |
| Talihina              | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Taloga                | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Tecumseh              | 29,920                 | 0.064567%                      | 844,362                                             | 108,393                                                 | 372,842                                                                                          | -                      | 481,235                              | 4,263                                                   | 274,718                                                                                          | 5,383                  | 284,364                             | 117,365                                                                                                                                                               |
| Temple                | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Terral                | 960                    | 0.002072%                      | 27,092                                              | 3,478                                                   | 11,963                                                                                           | -                      | 15,441                               | 137                                                     | 8,814                                                                                            | 173                    | 9,124                               | 3,766                                                                                                                                                                 |
| Texhoma               | 2,040                  | 0.004402%                      | 57,570                                              | 7,390                                                   | 25,421                                                                                           | -                      | 32,812                               | 291                                                     | 18,731                                                                                           | 367                    | 19,388                              | 8,002                                                                                                                                                                 |
| Texola                | 480                    | 0.001036%                      | 13,546                                              | 1,739                                                   | 5,981                                                                                            | -                      | 7,720                                | 68                                                      | 4,407                                                                                            | 86                     | 4,562                               | 1,883                                                                                                                                                                 |
| The Village           | 227,126                | 0.490133%                      | 6,409,640                                           | 822,825                                                 | 2,830,281                                                                                        | -                      | 3,653,106                            | 32,357                                                  | 2,085,412                                                                                        | 40,867                 | 2,158,636                           | 890,934                                                                                                                                                               |
| Thomas                | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Tipton                | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Tishomingo            | 14,919                 | 0.032195%                      | 421,021                                             | 54,048                                                  | 185,909                                                                                          | -                      | 239,957                              | 2,125                                                   | 136,982                                                                                          | 2,684                  | 141,791                             | 58,522                                                                                                                                                                |
| Tonkawa               | 48,521                 | 0.104707%                      | 1,369,283                                           | 175,779                                                 | 604,629                                                                                          | -                      | 780,408                              | 6,912                                                   | 445,504                                                                                          | 8,730                  | 461,147                             | 190,329                                                                                                                                                               |
| Town of Mountain View | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |

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, 2022*

| 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, 2022, 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 |                                                                                                                                                                       |
| <b>TOTAL TO BE ALLOCATED</b> | <b>\$ 46,339,581</b>   | <b>100.0000%</b>               | <b>1,307,734,471</b>                                | <b>167,877,888</b>                                      | <b>577,451,436</b>                                                                               | <b>-</b>               | <b>745,329,324</b>                   | <b>6,601,776</b>                                        | <b>425,478,634</b>                                                                               | <b>8,337,882</b>       | <b>440,418,292</b>                  | <b>181,773,862</b>                                                                                                                                                    |
| Tribbey                      | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Tulsa                        | 6,684,346              | 14.424702%                     | 188,636,794                                         | 24,215,884                                              | 83,295,646                                                                                       | -                      | 107,511,530                          | 952,286                                                 | 61,374,023                                                                                       | 1,202,715              | 63,529,024                          | 26,220,337                                                                                                                                                            |
| Tushka                       | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Tuttle                       | 82,278                 | 0.177555%                      | 2,321,944                                           | 298,075                                                 | 1,025,292                                                                                        | -                      | 1,323,367                            | 11,722                                                  | 755,457                                                                                          | 14,804                 | 781,983                             | 322,748                                                                                                                                                               |
| Tyrone                       | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Union City                   | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Valliant                     | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Velma                        | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |
| Verden                       | 780                    | 0.001683%                      | 22,012                                              | 2,826                                                   | 9,720                                                                                            | -                      | 12,546                               | 111                                                     | 7,162                                                                                            | 140                    | 7,413                               | 3,060                                                                                                                                                                 |
| Vian                         | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Vici                         | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Vinita                       | 64,377                 | 0.138925%                      | 1,816,775                                           | 233,225                                                 | 802,226                                                                                          | -                      | 1,035,451                            | 9,172                                                   | 591,098                                                                                          | 11,583                 | 611,853                             | 252,530                                                                                                                                                               |
| Wagoner                      | 56,036                 | 0.120924%                      | 1,581,362                                           | 203,004                                                 | 698,276                                                                                          | -                      | 901,280                              | 7,983                                                   | 514,505                                                                                          | 10,082                 | 532,570                             | 219,808                                                                                                                                                               |
| Wakita                       | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Walters                      | 17,671                 | 0.038134%                      | 498,687                                             | 64,018                                                  | 220,203                                                                                          | -                      | 284,221                              | 2,517                                                   | 162,250                                                                                          | 3,180                  | 167,948                             | 69,317                                                                                                                                                                |
| Wapanucka                    | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Warner                       | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Warr Acres                   | 197,818                | 0.426887%                      | 5,582,551                                           | 716,649                                                 | 2,465,066                                                                                        | -                      | 3,181,715                            | 28,182                                                  | 1,816,314                                                                                        | 35,593                 | 1,880,089                           | 775,969                                                                                                                                                               |
| Washington                   | 2,100                  | 0.004532%                      | 59,263                                              | 7,608                                                   | 26,169                                                                                           | -                      | 33,777                               | 299                                                     | 19,282                                                                                           | 378                    | 19,959                              | 8,238                                                                                                                                                                 |
| Watonga                      | 30,508                 | 0.065836%                      | 860,957                                             | 110,524                                                 | 380,170                                                                                          | -                      | 490,693                              | 4,346                                                   | 280,117                                                                                          | 5,489                  | 289,953                             | 119,672                                                                                                                                                               |
| Watts                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Waukomis                     | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Waurika                      | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Wayne                        | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Waynoka                      | 1,380                  | 0.002978%                      | 38,945                                              | 4,999                                                   | 17,197                                                                                           | -                      | 22,196                               | 197                                                     | 12,671                                                                                           | 248                    | 13,116                              | 5,413                                                                                                                                                                 |

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, 2022

| 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, 2022, 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 | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |
| Weatherford           | 126,761                | 0.273549%                      | 3,577,288                                           | 459,227                                                 | 1,579,610                                                                                        | -                      | 2,038,837                            | 18,059                                                  | 1,163,890                                                                                        | 22,808                 | 1,204,758                           | 497,240                                                                                                                                                               |
| Webbers Falls         | 1,080                  | 0.002331%                      | 30,478                                              | 3,913                                                   | 13,458                                                                                           | -                      | 17,371                               | 154                                                     | 9,916                                                                                            | 194                    | 10,264                              | 4,236                                                                                                                                                                 |
| Welch                 | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Weleetka              | 720                    | 0.001554%                      | 20,319                                              | 2,608                                                   | 8,972                                                                                            | -                      | 11,581                               | 103                                                     | 6,611                                                                                            | 130                    | 6,843                               | 2,824                                                                                                                                                                 |
| Wellston              | 1,200                  | 0.002590%                      | 33,865                                              | 4,347                                                   | 14,954                                                                                           | -                      | 19,301                               | 171                                                     | 11,018                                                                                           | 216                    | 11,405                              | 4,707                                                                                                                                                                 |
| Wetumka               | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Wewoka                | 49,509                 | 0.106839%                      | 1,397,174                                           | 179,360                                                 | 616,945                                                                                          | -                      | 796,304                              | 7,053                                                   | 454,578                                                                                          | 8,908                  | 470,540                             | 194,206                                                                                                                                                               |
| Whitefield            | 600                    | 0.001295%                      | 16,932                                              | 2,174                                                   | 7,477                                                                                            | -                      | 9,650                                | 85                                                      | 5,509                                                                                            | 108                    | 5,702                               | 2,354                                                                                                                                                                 |
| Whitehorn             | 840                    | 0.001813%                      | 23,705                                              | 3,043                                                   | 10,467                                                                                           | -                      | 13,511                               | 120                                                     | 7,713                                                                                            | 151                    | 7,983                               | 3,295                                                                                                                                                                 |
| Willow                | 660                    | 0.001424%                      | 18,626                                              | 2,391                                                   | 8,224                                                                                            | -                      | 10,615                               | 94                                                      | 6,060                                                                                            | 119                    | 6,273                               | 2,589                                                                                                                                                                 |
| Wister                | 1,020                  | 0.002201%                      | 28,785                                              | 3,695                                                   | 12,711                                                                                           | -                      | 16,406                               | 145                                                     | 9,365                                                                                            | 184                    | 9,694                               | 4,001                                                                                                                                                                 |
| Woodcrest             | 360                    | 0.000777%                      | 10,159                                              | 1,304                                                   | 4,486                                                                                            | -                      | 5,790                                | 51                                                      | 3,305                                                                                            | 65                     | 3,421                               | 1,412                                                                                                                                                                 |
| Woodward              | 169,882                | 0.366603%                      | 4,794,190                                           | 615,445                                                 | 2,116,953                                                                                        | -                      | 2,732,398                            | 24,202                                                  | 1,559,816                                                                                        | 30,567                 | 1,614,585                           | 666,388                                                                                                                                                               |
| Wright City           | 1,440                  | 0.003107%                      | 40,638                                              | 5,217                                                   | 17,944                                                                                           | -                      | 23,161                               | 205                                                     | 13,222                                                                                           | 259                    | 13,686                              | 5,649                                                                                                                                                                 |
| Wyandotte             | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Wynnewood             | 1,260                  | 0.002719%                      | 35,558                                              | 4,565                                                   | 15,701                                                                                           | -                      | 20,266                               | 180                                                     | 11,569                                                                                           | 227                    | 11,975                              | 4,943                                                                                                                                                                 |
| Yale                  | 900                    | 0.001942%                      | 25,399                                              | 3,260                                                   | 11,215                                                                                           | -                      | 14,476                               | 128                                                     | 8,264                                                                                            | 162                    | 8,554                               | 3,530                                                                                                                                                                 |
| Yukon                 | 535,476                | 1.155548%                      | 15,111,503                                          | 1,939,910                                               | 6,672,730                                                                                        | -                      | 8,612,640                            | 76,287                                                  | 4,916,611                                                                                        | 96,348                 | 5,089,246                           | 2,100,485                                                                                                                                                             |
|                       | \$ 46,339,581          | 100.0000%                      | 1,307,734,471                                       | 167,877,888                                             | 577,451,436                                                                                      | -                      | 745,329,324                          | 6,601,776                                               | 425,478,634                                                                                      | 8,337,882              | 440,418,292                         | 181,773,862                                                                                                                                                           |

- 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 proportic

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**

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

**June 30, 2022**

---

**(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, 2022, there were 469 cities, 28 fire protection districts, and 133 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 No. 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.

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

**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, 2022, the State's contribution to the System totaled \$102,442,025. 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 2022.

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, 2022. The System's actuarial report is dated July 1, 2022.

*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, 2022, the membership's remaining service life was 4.52 years.

See Independent Auditors' Report.

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

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, 2022 and 2021. 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, 2021, and June 30, 2022.

*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.

**2022 Percentage Change in Proportion** shows the difference between each employer's proportion determined for fiscal year 2022 and that of fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Net Pension Liability** represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Deferred Inflows** represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2021.

**Employer Change in Proportion of June 30, 2021, Deferred Outflows** represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2021.

See Independent Auditors' Report.

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

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, 2021, Net Pension Liability and Deferred Inflows and Outflows** shows the combined total of proportionate share changes for each employer for fiscal year 2021, to be amortized as part of pension expense commencing in 2022. 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 a deferred outflow due to changes in proportion. The Schedule of Employer Allocations presents proportionate change totals only for the year ended June 30, 2022. **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, 2022, the System had a net pension liability of \$1,307,734,471 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2022, was calculated as follows:

|                                                                               |                         |
|-------------------------------------------------------------------------------|-------------------------|
| Total pension liability                                                       | \$ 4,285,580,433        |
| Plan fiduciary net position                                                   | <u>2,977,845,962</u>    |
| Employer' net pension liability                                               | <u>\$ 1,307,734,471</u> |
| Plan fiduciary net position as a percentage of<br>the total pension liability | <u>69.49%</u>           |

A net pension liability sensitivity comparison shows how a 1% change (both lower and higher) in the discount rate would 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<br>Discount Rate<br><u>(6.5%)</u> | Current<br>Discount Rate<br><u>(7.5%)</u> | 1% Increase in<br>Discount Rate<br><u>(8.5%)</u> |
|----------------------------------|--------------------------------------------------|-------------------------------------------|--------------------------------------------------|
| Employers' net pension liability | <u>\$ 1,685,116,694</u>                          | <u>1,307,734,471</u>                      | <u>992,072,624</u>                               |

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

See Independent Auditors' Report.

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

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, 2022, the System experienced a gain over expected experience, resulting in a system-wide deferred outflow for plan experience of \$41,194,963. 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 4.52 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2022, \$9,113,930 was included as a component of the calculation for pension expense, with the remaining balance of \$32,081,033 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 2022.

See Independent Auditors' Report.



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

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 2022, the System's estimated investment return was \$259,065,957. Actual investment earnings/(losses) for fiscal year 2022 were \$(409,769,260), which were less than the expected return by \$668,835,217. This amount is amortized over 5 years, resulting in \$133,767,043 used as a component of pension expense for fiscal year 2022, with the remaining balance of \$535,068,174 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 a decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2022, no changes in assumption were made regarding the determination of the Plan's liabilities.

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

A change in an employer's proportion can occur due to changes in the membership of participating employers, new employers joining the System, or other factors affecting the contributions of a participating employer in relation to all participating employers. When a change in proportion occurs, the participating employer will experience an increase or decrease in either deferred inflows or outflows during the period the change occurs, with an offsetting effect on pension expense. The Schedule of Employer Allocations by Participating Employer presents this change in proportion between the periods ended June 30, 2021, and June 30, 2022. Proportionate changes are then multiplied by the June 30, 2021, 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.

See Independent Auditors' Report.

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

**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, 2022.

|                                                       | Total Fiscal<br>(Gains)/Losses | Amount<br>Included in<br>2022 Pension<br>Expense<br>Calculation | Deferred<br>Inflows<br>Balance for<br>2022 | Deferred<br>Outflows<br>Balance for<br>2022 | Amortization<br>Period<br>(Years) |
|-------------------------------------------------------|--------------------------------|-----------------------------------------------------------------|--------------------------------------------|---------------------------------------------|-----------------------------------|
| Differences between Expected<br>and Actual Experience |                                |                                                                 |                                            |                                             |                                   |
| 2016                                                  | \$ 19,681,640                  | 817,448                                                         | -                                          | -                                           | 6.26                              |
| 2017                                                  | 170,533,239                    | 27,372,912                                                      | -                                          | 6,295,767                                   | 6.23                              |
| 2018                                                  | 125,283,130                    | 22,903,680                                                      | -                                          | 10,764,730                                  | 5.47                              |
| 2019                                                  | (26,456,744)                   | (4,963,742)                                                     | (6,601,776)                                | -                                           | 5.33                              |
| 2020                                                  | 44,958,487                     | 9,586,031                                                       | -                                          | 16,200,394                                  | 4.69                              |
| 2021                                                  | 187,276,430                    | 42,370,233                                                      | -                                          | 102,535,964                                 | 4.42                              |
| 2022                                                  | 41,194,963                     | 9,113,930                                                       | -                                          | 32,081,033                                  | 4.52                              |
| Changes in Assumptions                                |                                |                                                                 |                                            |                                             |                                   |
| 2019                                                  | (33,414,214)                   | (6,269,083)                                                     | (8,337,882)                                | -                                           | 5.33                              |
| Differences between Projected<br>and Actual Earnings  |                                |                                                                 |                                            |                                             |                                   |
| 2018                                                  | (104,945,875)                  | (20,989,175)                                                    | -                                          | -                                           | 5.00                              |
| 2019                                                  | 11,869,337                     | 2,373,867                                                       | -                                          | 2,373,869                                   | 5.00                              |
| 2020                                                  | 100,023,481                    | 20,004,696                                                      | -                                          | 40,009,393                                  | 5.00                              |
| 2021                                                  | (709,131,058)                  | (141,826,212)                                                   | (425,478,634)                              | -                                           | 5.00                              |
| 2022                                                  | 668,835,217                    | 133,767,043                                                     | -                                          | 535,068,174                                 | 5.00                              |
|                                                       |                                |                                                                 | <u>\$ (440,418,292)</u>                    | <u>745,329,324</u>                          |                                   |

See Independent Auditors' Report.

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

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<br/>Inflows</u> | <u>Deferred<br/>Outflows</u> |
|-----------------------------|-----------------------------|------------------------------|
| 2023                        | \$ (153,059,037)            | 234,276,299                  |
| 2024                        | (145,533,045)               | 211,870,266                  |
| 2025                        | (141,826,210)               | 160,676,471                  |
| 2026                        | -                           | 138,506,288                  |
|                             | <u>\$ (440,418,292)</u>     | <u>745,329,324</u>           |

See Independent Auditors' Report.

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

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, 2022, the Plan's collective pension expense allocated to all participating employers was \$181,773,862. This amount as of June 30, 2022, was calculated as follows:

|                                                                           |                       |
|---------------------------------------------------------------------------|-----------------------|
| Service cost                                                              | \$ 66,622,365         |
| Interest on total pension liability                                       | 306,881,372           |
| Changes in benefit terms                                                  | -                     |
| Expensed portion of differences between<br>expected and actual experience | 107,200,492           |
| Changes in assumptions                                                    | (6,269,083)           |
| Employee contributions                                                    | (29,183,440)          |
| Projected earnings on pension plan investments                            | (259,065,957)         |
| Differences between projected and<br>actual earnings on plan investments  | (6,669,781)           |
| Pension plan administrative expense                                       | 2,257,894             |
| Other changes in fiduciary net position                                   | -                     |
| Total Plan (collective) pension expense                                   | <u>\$ 181,773,862</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.

See Independent Auditors' Report.

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

**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, 2022, is as follows:

|                                                                        | Increase<br>(Decrease) in<br>Total Pension<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(a)-(b) |
|------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------|-------------------------------------|
| Balances at June 30, 2021                                              | \$ 4,179,376,793                                               | 3,520,810,306                         | 658,566,487                         |
| Changes for the year:                                                  |                                                                |                                       |                                     |
| Service cost                                                           | 66,622,365                                                     | -                                     | 66,622,365                          |
| Interest                                                               | 306,881,372                                                    | -                                     | 306,881,372                         |
| Changes in assumptions                                                 | -                                                              | -                                     | -                                   |
| Changes in benefit terms                                               | -                                                              | -                                     | -                                   |
| Difference between expected and<br>actual experience                   | 41,194,963                                                     | -                                     | 41,194,963                          |
| Contributions—employer/municipalities                                  | -                                                              | 45,932,405                            | (45,932,405)                        |
| Contributions—State of Oklahoma,<br>a non-employer contributing entity | -                                                              | 102,442,025                           | (102,442,025)                       |
| Contributions—employee                                                 | -                                                              | 29,183,440                            | (29,183,440)                        |
| Net investment income (loss)                                           | -                                                              | (409,769,260)                         | 409,769,260                         |
| Benefit payments, including refunds                                    | (308,495,060)                                                  | (308,495,060)                         | -                                   |
| Administrative expense                                                 | -                                                              | (2,257,894)                           | 2,257,894                           |
| Other changes                                                          | -                                                              | -                                     | -                                   |
| Balances at June 30, 2022                                              | <u>\$ 4,285,580,433</u>                                        | <u>2,977,845,962</u>                  | <u>1,307,734,471</u>                |

See Independent Auditors' Report.

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

**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, 2022.

**(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.

See Independent Auditors' Report.