

**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, 2015

(With Independent Auditors' Report Thereon)





INDEPENDENT AUDITORS' REPORT

Board of Trustees
Oklahoma Firefighters Pension and Retirement System

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

We have audited the individual columns labeled "Employer Allocations" included in the accompanying Schedule of Employer Allocations and the Schedule of Pension Amounts by Participating Employer (the "Schedules") of the Oklahoma Firefighters Pension and Retirement Plan (the "Plan"), administered by the Oklahoma Firefighters Pension and Retirement System, which is a part of the State of Oklahoma financial reporting entity, as of and for the year ended June 30, 2015. 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 Pension Expense, Excluding that Attributable to Employer-Paid Member Contributions" (specified column totals) included in the accompanying Schedules of the Plan as of and for the year ended June 30, 2015, and the related notes to the Schedules.

Management's Responsibility for the Schedule

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

Auditors' Responsibility

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

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibility, Continued

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the individual columns labeled "Employer Allocations" and specified column totals included in the Schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedules, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Plan's preparation and fair presentation of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the individual columns labeled "Employer Allocations" and specified column totals included in the Schedules.

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense, excluding that attributable to employer-paid member contributions, for the total of all participating entities for the Plan as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States, the financial statements of the Plan as of and for the year ended June 30, 2015, and our report thereon, dated October 7, 2015, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

A handwritten signature in black ink that reads "Finley + Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
May 10, 2016

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Ada	\$ 193,299	0.517189%	195,288	0.510539%	(0.006651)%	(68,390)	1,629	(10,352)	(77,113)	(12,221)	-	64,893
Adair	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Afton	1,320	0.003532%	1,140	0.002980%	(0.000551)%	(5,671)	135	(858)	(6,395)	(1,013)	-	5,381
Agra	1,320	0.003532%	1,560	0.004078%	0.000547 %	5,620	(134)	851	6,337	1,004	5,333	-
Alderson	-	0.000000%	540	0.001412%	0.001412 %	14,517	(346)	2,198	16,369	2,594	13,775	-
Aline	600	0.001605%	600	0.001569%	(0.000037)%	(378)	9	(57)	(426)	(68)	-	359
Allen	1,200	0.003211%	720	0.001882%	(0.001328)%	(13,661)	325	(2,068)	(15,403)	(2,441)	-	12,962
Altus	218,898	0.585681%	219,946	0.575002%	(0.010679)%	(109,814)	2,616	(16,623)	(123,820)	(19,623)	-	104,198
Alva	49,728	0.133052%	56,912	0.148784%	0.015732 %	161,775	(3,855)	24,488	182,409	28,908	153,501	-
Amber	1,020	0.002729%	780	0.002039%	(0.000690)%	(7,095)	169	(1,074)	(8,000)	(1,268)	-	6,732
Ames	1,252	0.003350%	1,140	0.002980%	(0.000370)%	(3,800)	91	(575)	(4,285)	(679)	-	3,606
Anadarko	124,977	0.334387%	134,558	0.351774%	0.017388 %	178,807	(4,260)	27,067	201,613	31,951	169,662	-
Antlers	32,219	0.086205%	24,330	0.063606%	(0.022599)%	(232,392)	5,537	(35,178)	(262,032)	(41,526)	-	220,506
Apache	840	0.002247%	-	0.000000%	(0.002247)%	(23,112)	551	(3,499)	(26,060)	(4,130)	-	21,930
Arapaho	960	0.002569%	900	0.002353%	(0.000216)%	(2,218)	53	(336)	(2,501)	(396)	-	2,105
Ardmore	251,014	0.671610%	256,635	0.670918%	(0.000692)%	(7,120)	170	(1,078)	(8,028)	(1,272)	-	6,756
Arkoma	960	0.002569%	900	0.002353%	(0.000216)%	(2,218)	53	(336)	(2,501)	(396)	-	2,105
Arlington	-	0.000000%	540	0.001412%	0.001412 %	14,517	(346)	2,198	16,369	2,594	13,775	-
Arnett	1,620	0.004334%	1,620	0.004235%	(0.000099)%	(1,021)	24	(155)	(1,152)	(182)	-	969
Asher	960	0.002569%	1,320	0.003451%	0.000882 %	9,073	(216)	1,373	10,230	1,621	8,609	-
Atoka	2,520	0.006742%	1,560	0.004078%	(0.002664)%	(27,397)	653	(4,147)	(30,892)	(4,896)	-	25,996
Atwood	720	0.001926%	900	0.002353%	0.000426 %	4,385	(104)	664	4,945	784	4,161	-
Avant	480	0.001284%	660	0.001725%	0.000441 %	4,537	(108)	687	5,115	811	4,304	-
Barnsdall	1,200	0.003211%	1,320	0.003451%	0.000240 %	2,470	(59)	374	2,785	441	2,343	-
Bartlesville	452,171	1.209825%	473,616	1.238168%	0.028344 %	291,473	(6,945)	44,121	328,650	52,084	276,566	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of 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, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Beaver	960	0.002569%	1,020	0.002667%	0.000098 %	1,008	(24)	153	1,136	180	956	-
Bernice	660	0.001766%	540	0.001412%	(0.000354)%	(3,642)	87	(551)	(4,107)	(651)	-	3,456
Berryhill	27,520	0.073634%	30,947	0.080903%	0.007270 %	74,759	(1,781)	11,316	84,294	13,359	70,935	-
Bessie	1,080	0.002890%	960	0.002510%	(0.000380)%	(3,907)	93	(591)	(4,405)	(698)	-	3,707
Bethany	182,847	0.489223%	180,005	0.470584%	(0.018639)%	(191,674)	4,567	(29,014)	(216,122)	(34,251)	-	181,871
Bethel Acres	240	0.000642%	1,980	0.005176%	0.004534 %	46,627	(1,111)	7,058	52,574	8,332	44,242	-
Big Cabin	600	0.001605%	840	0.002196%	0.000591 %	6,074	(145)	919	6,849	1,085	5,763	-
Billings	1,560	0.004174%	1,140	0.002980%	(0.001194)%	(12,275)	292	(1,858)	(13,840)	(2,193)	-	11,647
Binger	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Bixby	150,670	0.403132%	171,938	0.449496%	0.046364 %	476,788	(11,360)	72,173	537,601	85,198	452,403	-
Blackwell	91,429	0.244627%	98,397	0.257237%	0.012610 %	129,677	(3,090)	19,630	146,217	23,172	123,045	-
Blair	900	0.002408%	900	0.002353%	(0.000055)%	(567)	14	(86)	(640)	(101)	-	538
Blanchard	7,005	0.018742%	9,007	0.023546%	0.004804 %	49,403	(1,177)	7,478	55,704	8,828	46,876	-
Bluejacket	900	0.002408%	1,080	0.002823%	0.000415 %	4,272	(102)	647	4,817	763	4,053	-
Boise City	1,200	0.003211%	900	0.002353%	(0.000858)%	(8,822)	210	(1,335)	(9,947)	(1,576)	-	8,371
Bokchito	-	0.000000%	1,080	0.002823%	0.002823 %	29,035	(692)	4,395	32,738	5,188	27,550	-
Bokoshe	1,020	0.002729%	720	0.001882%	(0.000847)%	(8,708)	207	(1,318)	(9,819)	(1,556)	-	8,263
Boswell	1,080	0.002890%	1,020	0.002667%	(0.000223)%	(2,294)	55	(347)	(2,586)	(410)	-	2,177
Bowlegs	1,140	0.003050%	1,080	0.002823%	(0.000227)%	(2,332)	56	(353)	(2,629)	(417)	-	2,212
Boynton	2,340	0.006261%	-	0.000000%	(0.006261)%	(64,384)	1,534	(9,746)	(72,596)	(11,505)	-	61,091
Braggs	1,320	0.003532%	1,260	0.003294%	(0.000238)%	(2,445)	58	(370)	(2,757)	(437)	-	2,320
Braman	480	0.001284%	540	0.001412%	0.000127 %	1,310	(31)	198	1,478	234	1,243	-
Bray	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Bridge Creek	2,760	0.007385%	1,500	0.003921%	(0.003463)%	(35,614)	849	(5,391)	(40,156)	(6,364)	-	33,792
Bristow	41,115	0.110007%	42,211	0.110351%	0.000344 %	3,538	(84)	536	3,990	632	3,357	-

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Broken Arrow	1,376,369	3.682601%	1,457,644	3.810700%	0.128099 %	1,317,304	(31,387)	199,404	1,485,321	235,392	1,249,930	-
Broken Bow	34,069	0.091155%	35,671	0.093253%	0.002098 %	21,578	(514)	3,266	24,330	3,856	20,474	-
Buffalo	1,380	0.003692%	1,440	0.003765%	0.000072 %	743	(18)	112	838	133	705	-
Burlington	960	0.002569%	840	0.002196%	(0.000373)%	(3,831)	91	(580)	(4,320)	(685)	-	3,635
Burns Flat	1,140	0.003050%	840	0.002196%	(0.000854)%	(8,784)	209	(1,330)	(9,904)	(1,570)	-	8,335
Butler	840	0.002247%	960	0.002510%	0.000262 %	2,697	(64)	408	3,040	482	2,559	-
Byars	600	0.001605%	600	0.001569%	(0.000037)%	(378)	9	(57)	(426)	(68)	-	359
Byng	960	0.002569%	1,080	0.002823%	0.000255 %	2,621	(62)	397	2,955	468	2,487	-
Byron	1,140	0.003050%	1,200	0.003137%	0.000087 %	894	(21)	135	1,008	160	849	-
Cache	1,080	0.002890%	1,200	0.003137%	0.000248 %	2,545	(61)	385	2,870	455	2,415	-
Caddo	780	0.002087%	900	0.002353%	0.000266 %	2,734	(65)	414	3,083	489	2,594	-
Calera	2,760	0.007385%	1,320	0.003451%	(0.003934)%	(40,453)	964	(6,123)	(45,612)	(7,229)	-	38,384
Calumet	1,560	0.004174%	1,200	0.003137%	(0.001037)%	(10,662)	254	(1,614)	(12,022)	(1,905)	-	10,116
Calvin	-	0.000000%	1,920	0.005019%	0.005019 %	51,617	(1,230)	7,813	58,201	9,224	48,977	-
Camargo	1,980	0.005298%	1,020	0.002667%	(0.002631)%	(27,057)	645	(4,096)	(30,508)	(4,835)	-	25,673
Canadian	840	0.002247%	600	0.001569%	(0.000679)%	(6,982)	166	(1,057)	(7,872)	(1,248)	-	6,625
Caney	1,080	0.002890%	1,260	0.003294%	0.000404 %	4,158	(99)	629	4,689	743	3,946	-
Canton	1,200	0.003211%	1,200	0.003137%	(0.000074)%	(757)	18	(115)	(853)	(135)	-	718
Canute	1,080	0.002890%	900	0.002353%	(0.000537)%	(5,520)	132	(836)	(6,224)	(986)	-	5,238
Capron	120	0.000321%	840	0.002196%	0.001875 %	19,281	(459)	2,919	21,740	3,445	18,295	-
Carmen	1,200	0.003211%	1,380	0.003608%	0.000397 %	4,083	(97)	618	4,603	730	3,874	-
Carnegie	1,200	0.003211%	1,200	0.003137%	(0.000074)%	(757)	18	(115)	(853)	(135)	-	718
Carney	-	0.000000%	480	0.001255%	0.001255 %	12,904	(307)	1,953	14,550	2,306	12,244	-
Carter	1,140	0.003050%	1,080	0.002823%	(0.000227)%	(2,332)	56	(353)	(2,629)	(417)	-	2,212
Cashion	1,980	0.005298%	1,320	0.003451%	(0.001847)%	(18,992)	453	(2,875)	(21,414)	(3,394)	-	18,020

See Independent Auditors' Report.

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

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Catoosa	35,805	0.095799%	39,766	0.103959%	0.008160 %	83,914	(1,999)	12,702	94,617	14,995	79,622	-
Cedar Country	2,040	0.005458%	-	0.000000%	(0.005458)%	(56,129)	1,337	(8,496)	(63,288)	(10,030)	-	53,259
Cement	1,080	0.002890%	1,920	0.005019%	0.002130 %	21,902	(522)	3,315	24,695	3,914	20,782	-
Central High	-	0.000000%	840	0.002196%	0.002196 %	22,583	(538)	3,418	25,463	4,035	21,428	-
Central Lincoln	660	0.001766%	360	0.000941%	(0.000825)%	(8,481)	202	(1,284)	(9,563)	(1,516)	-	8,047
Chandler	53,093	0.142055%	56,891	0.148730%	0.006676 %	68,648	(1,636)	10,391	77,404	12,267	65,137	-
Chattanooga	900	0.002408%	720	0.001882%	(0.000526)%	(5,406)	129	(818)	(6,096)	(966)	-	5,130
Checotah	1,080	0.002890%	1,320	0.003451%	0.000561 %	5,771	(138)	874	6,507	1,031	5,476	-
Chelsea	1,200	0.003211%	1,260	0.003294%	0.000083 %	857	(20)	130	966	153	813	-
Cherokee	1,260	0.003371%	1,200	0.003137%	(0.000234)%	(2,407)	57	(364)	(2,714)	(430)	-	2,284
Cheyenne	1,200	0.003211%	1,080	0.002823%	(0.000387)%	(3,983)	95	(603)	(4,491)	(712)	-	3,779
Chickasha	280,124	0.749497%	284,559	0.743918%	(0.005579)%	(57,368)	1,367	(8,684)	(64,685)	(10,251)	-	54,434
Choctaw	40,147	0.107417%	40,185	0.105055%	(0.002362)%	(24,287)	579	(3,676)	(27,385)	(4,340)	-	23,045
Chouteau	13,027	0.034854%	10,930	0.028573%	(0.006281)%	(64,587)	1,539	(9,777)	(72,825)	(11,541)	-	61,284
Claremore	369,100	0.987562%	392,362	1.025748%	0.038186 %	392,684	(9,356)	59,442	442,770	70,170	372,600	-
Clayton	1,080	0.002890%	780	0.002039%	(0.000850)%	(8,746)	208	(1,324)	(9,862)	(1,563)	-	8,299
Cleo Springs	960	0.002569%	1,500	0.003921%	0.001353 %	13,912	(331)	2,106	15,687	2,486	13,201	-
Cleveland	33,961	0.090866%	31,059	0.081197%	(0.009669)%	(99,430)	2,369	(15,051)	(112,112)	(17,767)	-	94,345
Clinton	79,461	0.212605%	76,537	0.200091%	(0.012514)%	(128,688)	3,066	(19,480)	(145,102)	(22,995)	-	122,106
Cloud Chief	2,280	0.006100%	-	0.000000%	(0.006100)%	(62,733)	1,495	(9,496)	(70,734)	(11,210)	-	59,524
Coalgate	52,373	0.140128%	49,485	0.129368%	(0.010761)%	(110,656)	2,637	(16,750)	(124,770)	(19,773)	-	104,996
Colbert	840	0.002247%	960	0.002510%	0.000262 %	2,697	(64)	408	3,040	482	2,559	-
Colcord	1,260	0.003371%	120	0.000314%	(0.003058)%	(31,442)	749	(4,759)	(35,452)	(5,618)	-	29,834
Cole	780	0.002087%	960	0.002510%	0.000423 %	4,347	(104)	658	4,902	777	4,125	-
Collinsville	106,877	0.285959%	111,436	0.291325%	0.005365 %	55,176	(1,315)	8,352	62,213	9,859	52,354	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of 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, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Collinsville RFPD	15,773	0.042201%	16,387	0.042841%	0.000639 %	6,576	(157)	995	7,415	1,175	6,240	-
Colony	720	0.001926%	900	0.002353%	0.000426 %	4,385	(104)	664	4,945	784	4,161	-
Comanche	20,918	0.055968%	22,190	0.058011%	0.002043 %	21,007	(501)	3,180	23,687	3,754	19,933	-
Commerce	1,800	0.004816%	900	0.002353%	(0.002463)%	(25,330)	604	(3,834)	(28,561)	(4,526)	-	24,035
Copan	660	0.001766%	720	0.001882%	0.000116 %	1,197	(29)	181	1,350	214	1,136	-
Cordell	5,996	0.016042%	10,724	0.028036%	0.011994 %	123,335	(2,939)	18,670	139,066	22,039	117,027	-
Corn	1,020	0.002729%	780	0.002039%	(0.000690)%	(7,095)	169	(1,074)	(8,000)	(1,268)	-	6,732
Country Corner	1,080	0.002890%	-	0.000000%	(0.002890)%	(29,716)	708	(4,498)	(33,506)	(5,310)	-	28,196
County Fire Departments	91,860	0.245780%	90,600	0.236854%	(0.008925)%	(91,784)	2,187	(13,894)	(103,491)	(16,401)	-	87,090
Covington	900	0.002408%	840	0.002196%	(0.000212)%	(2,180)	52	(330)	(2,459)	(390)	-	2,069
Coweta	130,185	0.348321%	135,983	0.355498%	0.007178 %	73,810	(1,759)	11,173	83,224	13,189	70,035	-
Coyle	-	0.000000%	960	0.002510%	0.002510 %	25,809	(615)	3,907	29,100	4,612	24,489	-
Crescent	1,080	0.002890%	1,200	0.003137%	0.000248 %	2,545	(61)	385	2,870	455	2,415	-
Cromwell	600	0.001605%	660	0.001725%	0.000120 %	1,235	(29)	187	1,392	221	1,172	-
Crowder	1,140	0.003050%	1,320	0.003451%	0.000401 %	4,120	(98)	624	4,646	736	3,910	-
Cushing	135,255	0.361888%	141,502	0.369927%	0.008039 %	82,669	(1,970)	12,514	93,213	14,772	78,441	-
Custer City	540	0.001445%	900	0.002353%	0.000908 %	9,338	(222)	1,413	10,529	1,669	8,860	-
Cyril	1,200	0.003211%	1,260	0.003294%	0.000083 %	857	(20)	130	966	153	813	-
Dacoma	1,020	0.002729%	960	0.002510%	(0.000219)%	(2,256)	54	(342)	(2,544)	(403)	-	2,141
Davenport	1,380	0.003692%	1,440	0.003765%	0.000072 %	743	(18)	112	838	133	705	-
Davidson	780	0.002087%	660	0.001725%	(0.000362)%	(3,718)	89	(563)	(4,192)	(664)	-	3,528
Davis	1,560	0.004174%	1,380	0.003608%	(0.000566)%	(5,823)	139	(881)	(6,565)	(1,040)	-	5,525
Deer Creek	7,823	0.020932%	8,117	0.021220%	0.000289 %	2,968	(71)	449	3,347	530	2,816	-
Del City	209,613	0.560840%	201,968	0.528004%	(0.032836)%	(337,671)	8,046	(51,114)	(380,740)	(60,339)	-	320,401
Delaware	840	0.002247%	600	0.001569%	(0.000679)%	(6,982)	166	(1,057)	(7,872)	(1,248)	-	6,625

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Depew	-	0.000000%	660	0.001725%	0.001725 %	17,743	(423)	2,686	20,007	3,171	16,836	-
Dewar	660	0.001766%	480	0.001255%	(0.000511)%	(5,255)	125	(795)	(5,925)	(939)	-	4,986
Dewey	1,380	0.003692%	1,200	0.003137%	(0.000555)%	(5,709)	136	(864)	(6,437)	(1,020)	-	5,417
Dibble	1,380	0.003692%	-	0.000000%	(0.003692)%	(37,970)	905	(5,748)	(42,813)	(6,785)	-	36,028
Dickson	1,320	0.003532%	1,260	0.003294%	(0.000238)%	(2,445)	58	(370)	(2,757)	(437)	-	2,320
Dill City	660	0.001766%	660	0.001725%	(0.000040)%	(416)	10	(63)	(469)	(74)	-	395
Dover	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Drummond	960	0.002569%	960	0.002510%	(0.000059)%	(605)	14	(92)	(682)	(108)	-	574
Drumright	25,270	0.067612%	26,467	0.069192%	0.001580 %	16,249	(387)	2,460	18,321	2,903	15,418	-
Duncan	323,602	0.865827%	315,250	0.824154%	(0.041673)%	(428,540)	10,211	(64,869)	(483,199)	(76,577)	-	406,622
Durant	257,279	0.688372%	262,072	0.685133%	(0.003240)%	(33,316)	794	(5,043)	(37,566)	(5,953)	-	31,612
Dustin	540	0.001445%	840	0.002196%	0.000751 %	7,725	(184)	1,169	8,710	1,380	7,330	-
Eakly	720	0.001926%	840	0.002196%	0.000270 %	2,772	(66)	420	3,126	495	2,630	-
Earlsboro	1,140	0.003050%	1,380	0.003608%	0.000558 %	5,733	(137)	868	6,465	1,025	5,440	-
East Duke	960	0.002569%	780	0.002039%	(0.000529)%	(5,444)	130	(824)	(6,139)	(973)	-	5,166
Edmond	1,331,266	3.561924%	1,364,114	3.566187%	0.004263 %	43,836	(1,044)	6,636	49,427	7,833	41,594	-
El Reno	210,191	0.562386%	237,855	0.621822%	0.059436 %	611,209	(14,563)	92,520	689,166	109,218	579,948	-
Eldorado	660	0.001766%	720	0.001882%	0.000116 %	1,197	(29)	181	1,350	214	1,136	-
Elgin	6,986	0.018693%	7,911	0.020683%	0.001990 %	20,464	(488)	3,098	23,074	3,657	19,417	-
Elk City	158,403	0.423823%	173,050	0.452403%	0.028580 %	293,897	(7,003)	44,488	331,383	52,517	278,865	-
Elmore City	900	0.002408%	-	0.000000%	(0.002408)%	(24,763)	590	(3,748)	(27,921)	(4,425)	-	23,496
Empire City	840	0.002247%	1,080	0.002823%	0.000576 %	5,923	(141)	897	6,678	1,058	5,620	-
Enid	712,233	1.905644%	735,039	1.921604%	0.015960 %	164,126	(3,911)	24,844	185,060	29,328	155,732	-
Erick	1,200	0.003211%	1,320	0.003451%	0.000240 %	2,470	(59)	374	2,785	441	2,343	-
Eufaula	1,380	0.003692%	1,140	0.002980%	(0.000712)%	(7,322)	174	(1,108)	(8,256)	(1,308)	-	6,948

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Fairfax	1,440	0.003853%	1,500	0.003921%	0.000069 %	705	(17)	107	795	126	669	-
Fairland	1,200	0.003211%	1,080	0.002823%	(0.000387)%	(3,983)	95	(603)	(4,491)	(712)	-	3,779
Fairmont	540	0.001445%	540	0.001412%	(0.000033)%	(340)	8	(52)	(384)	(61)	-	323
Fairview	4,710	0.012603%	1,200	0.003137%	(0.009466)%	(97,343)	2,319	(14,735)	(109,759)	(17,394)	-	92,364
Fargo	660	0.001766%	660	0.001725%	(0.000040)%	(416)	10	(63)	(469)	(74)	-	395
Fletcher	-	0.000000%	1,620	0.004235%	0.004235 %	43,552	(1,038)	6,593	49,107	7,782	41,325	-
Forest Park	900	0.002408%	600	0.001569%	(0.000839)%	(8,633)	206	(1,307)	(9,734)	(1,543)	-	8,191
Forgan	-	0.000000%	660	0.001725%	0.001725 %	17,743	(423)	2,686	20,007	3,171	16,836	-
Fort Cobb	780	0.002087%	780	0.002039%	(0.000048)%	(492)	12	(74)	(554)	(88)	-	467
Fort Gibson	16,496	0.044138%	14,263	0.037288%	(0.006850)%	(70,438)	1,678	(10,662)	(79,422)	(12,587)	-	66,835
Fort Supply	1,020	0.002729%	1,140	0.002980%	0.000251 %	2,583	(62)	391	2,913	462	2,451	-
Foss	1,020	0.002729%	1,140	0.002980%	0.000251 %	2,583	(62)	391	2,913	462	2,451	-
Foyil	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Francis	540	0.001445%	840	0.002196%	0.000751 %	7,725	(184)	1,169	8,710	1,380	7,330	-
Frederick	38,315	0.102516%	41,090	0.107421%	0.004905 %	50,442	(1,202)	7,636	56,876	9,014	47,862	-
Freedom	2,520	0.006742%	60	0.000157%	(0.006586)%	(67,723)	1,614	(10,251)	(76,361)	(12,102)	-	64,259
Gage	540	0.001445%	780	0.002039%	0.000594 %	6,112	(146)	925	6,891	1,092	5,799	-
Garber	840	0.002247%	1,260	0.003294%	0.001047 %	10,762	(256)	1,629	12,134	1,923	10,211	-
Gate	1,260	0.003371%	1,140	0.002980%	(0.000391)%	(4,020)	96	(609)	(4,533)	(718)	-	3,815
Geary	1,200	0.003211%	1,020	0.002667%	(0.000544)%	(5,596)	133	(847)	(6,309)	(1,000)	-	5,309
Geronimo	960	0.002569%	960	0.002510%	(0.000059)%	(605)	14	(92)	(682)	(108)	-	574
Glencoe	960	0.002569%	1,620	0.004235%	0.001667 %	17,138	(408)	2,594	19,324	3,062	16,262	-
Glenpool	121,935	0.326248%	123,003	0.321565%	(0.004683)%	(48,160)	1,147	(7,290)	(54,303)	(8,606)	-	45,697
Goldsby	1,380	0.003692%	1,140	0.002980%	(0.000712)%	(7,322)	174	(1,108)	(8,256)	(1,308)	-	6,948
Goltry	900	0.002408%	900	0.002353%	(0.000055)%	(567)	14	(86)	(640)	(101)	-	538

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Goodwell	780	0.002087%	720	0.001882%	(0.000205)%	(2,105)	50	(319)	(2,373)	(376)	-	1,997
Gooseneck Bend	720	0.001926%	480	0.001255%	(0.000672)%	(6,906)	165	(1,045)	(7,787)	(1,234)	-	6,553
Gore	-	0.000000%	1,320	0.003451%	0.003451 %	35,487	(846)	5,372	40,013	6,341	33,672	-
Gotebo	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Gracemont	780	0.002087%	720	0.001882%	(0.000205)%	(2,105)	50	(319)	(2,373)	(376)	-	1,997
Grandfield	1,200	0.003211%	1,140	0.002980%	(0.000230)%	(2,370)	56	(359)	(2,672)	(423)	-	2,248
Granite	840	0.002247%	840	0.002196%	(0.000051)%	(530)	13	(80)	(597)	(95)	-	502
Greenfield	780	0.002087%	-	0.000000%	(0.002087)%	(21,461)	511	(3,249)	(24,199)	(3,835)	-	20,364
Grove	31,539	0.084384%	33,384	0.087275%	0.002890 %	29,722	(708)	4,499	33,513	5,311	28,202	-
Guthrie	152,599	0.408293%	173,566	0.453750%	0.045458 %	467,464	(11,138)	70,761	527,087	83,532	443,555	-
Guymon	118,132	0.316072%	131,350	0.343385%	0.027313 %	280,875	(6,692)	42,517	316,699	50,190	266,509	-
Haileyville	660	0.001766%	900	0.002353%	0.000587 %	6,036	(144)	914	6,806	1,079	5,727	-
Hammon	840	0.002247%	1,320	0.003451%	0.001203 %	12,375	(295)	1,873	13,953	2,211	11,742	-
Happyland	-	0.000000%	300	0.000784%	0.000784 %	8,065	(192)	1,221	9,094	1,441	7,653	-
Hardesty	1,080	0.002890%	60	0.000157%	(0.002733)%	(28,103)	670	(4,254)	(31,687)	(5,022)	-	26,665
Harrah	28,701	0.076793%	30,014	0.078464%	0.001671 %	17,187	(410)	2,602	19,380	3,071	16,308	-
Hartshorne	1,020	0.002729%	1,080	0.002823%	0.000094 %	970	(23)	147	1,094	173	920	-
Haskell	1,260	0.003371%	960	0.002510%	(0.000862)%	(8,860)	211	(1,341)	(9,990)	(1,583)	-	8,406
Hauana	-	0.000000%	360	0.000941%	0.000941 %	9,678	(231)	1,465	10,913	1,729	9,183	-
Haworth	1,500	0.004013%	1,560	0.004078%	0.000065 %	667	(16)	101	753	119	633	-
Healdton	-	0.000000%	1,440	0.003765%	0.003765 %	38,713	(922)	5,860	43,651	6,918	36,733	-
Heavener	1,200	0.003211%	1,140	0.002980%	(0.000230)%	(2,370)	56	(359)	(2,672)	(423)	-	2,248
Helena	1,080	0.002890%	1,320	0.003451%	0.000561 %	5,771	(138)	874	6,507	1,031	5,476	-
Hennessey	900	0.002408%	900	0.002353%	(0.000055)%	(567)	14	(86)	(640)	(101)	-	538
Henryetta	66,497	0.177920%	66,817	0.174678%	(0.003241)%	(33,333)	794	(5,046)	(37,585)	(5,956)	-	31,628

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Hickory	660	0.001766%	660	0.001725%	(0.000040)%	(416)	10	(63)	(469)	(74)	-	395
Hickory Hills	1,140	0.003050%	660	0.001725%	(0.001325)%	(13,623)	325	(2,062)	(15,361)	(2,434)	-	12,926
Hinton	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Hitchcock	840	0.002247%	120	0.000314%	(0.001934)%	(19,886)	474	(3,010)	(22,422)	(3,553)	-	18,869
Hobart	21,834	0.058419%	22,088	0.057744%	(0.000675)%	(6,943)	165	(1,051)	(7,829)	(1,241)	-	6,588
Holdenville	31,284	0.083702%	32,877	0.085949%	0.002247 %	23,103	(550)	3,497	26,050	4,128	21,922	-
Hollis	1,200	0.003211%	960	0.002510%	(0.000701)%	(7,209)	172	(1,091)	(8,128)	(1,288)	-	6,840
Hominy	16,166	0.043252%	17,329	0.045302%	0.002050 %	21,077	(502)	3,190	23,765	3,766	19,999	-
Hooker	1,380	0.003692%	1,080	0.002823%	(0.000869)%	(8,935)	213	(1,353)	(10,075)	(1,597)	-	8,478
Howe	-	0.000000%	660	0.001725%	0.001725 %	17,743	(423)	2,686	20,007	3,171	16,836	-
Hugo	73,070	0.195506%	68,477	0.179018%	(0.016488)%	(169,552)	4,040	(25,665)	(191,178)	(30,298)	-	160,880
Hulbert	1,320	0.003532%	1,265	0.003307%	(0.000225)%	(2,311)	55	(350)	(2,606)	(413)	-	2,193
Hunter	840	0.002247%	1,140	0.002980%	0.000733 %	7,536	(180)	1,141	8,497	1,347	7,150	-
Hydro	780	0.002087%	1,020	0.002667%	0.000580 %	5,960	(142)	902	6,721	1,065	5,656	-
Idabel	46,132	0.123430%	46,267	0.120955%	(0.002475)%	(25,456)	607	(3,853)	(28,703)	(4,549)	-	24,154
Indiahoma	900	0.002408%	1,140	0.002980%	0.000572 %	5,885	(140)	891	6,635	1,052	5,584	-
Inola	1,200	0.003211%	1,440	0.003765%	0.000554 %	5,696	(136)	862	6,422	1,018	5,404	-
Jacktown	-	0.000000%	1,440	0.003765%	0.003765 %	38,713	(922)	5,860	43,651	6,918	36,733	-
Jay	1,200	0.003211%	1,560	0.004078%	0.000868 %	8,922	(213)	1,351	10,060	1,594	8,465	-
Jenks	128,887	0.344849%	140,688	0.367799%	0.022950 %	236,008	(5,623)	35,725	266,110	42,173	223,937	-
Jennings	840	0.002247%	780	0.002039%	(0.000208)%	(2,143)	51	(324)	(2,416)	(383)	-	2,033
Jet	840	0.002247%	780	0.002039%	(0.000208)%	(2,143)	51	(324)	(2,416)	(383)	-	2,033
Kansas	420	0.001124%	1,860	0.004863%	0.003739 %	38,448	(916)	5,820	43,352	6,870	36,482	-
Kaw City	780	0.002087%	720	0.001882%	(0.000205)%	(2,105)	50	(319)	(2,373)	(376)	-	1,997
Kellyville	840	0.002247%	960	0.002510%	0.000262 %	2,697	(64)	408	3,040	482	2,559	-

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Keota	960	0.002569%	840	0.002196%	(0.000373)%	(3,831)	91	(580)	(4,320)	(685)	-	3,635
Ketchum	1,140	0.003050%	1,020	0.002667%	(0.000384)%	(3,945)	94	(597)	(4,448)	(705)	-	3,743
Keyes	840	0.002247%	780	0.002039%	(0.000208)%	(2,143)	51	(324)	(2,416)	(383)	-	2,033
Kiefer	1,650	0.004414%	1,999	0.005226%	0.000813 %	8,359	(199)	1,265	9,425	1,494	7,931	-
Kingfisher	91,631	0.245168%	106,011	0.277142%	0.031974 %	328,802	(7,834)	49,772	370,740	58,754	311,985	-
Kingston	720	0.001926%	1,080	0.002823%	0.000897 %	9,224	(220)	1,396	10,401	1,648	8,753	-
Kinta	420	0.001124%	420	0.001098%	(0.000026)%	(265)	6	(40)	(299)	(47)	-	251
Kiowa	780	0.002087%	720	0.001882%	(0.000205)%	(2,105)	50	(319)	(2,373)	(376)	-	1,997
Konawa	900	0.002408%	960	0.002510%	0.000102 %	1,046	(25)	158	1,179	187	992	-
Krebs	1,260	0.003371%	1,080	0.002823%	(0.000548)%	(5,633)	134	(853)	(6,352)	(1,007)	-	5,345
Kremlin	540	0.001445%	900	0.002353%	0.000908 %	9,338	(222)	1,413	10,529	1,669	8,860	-
Lahoma	1,020	0.002729%	900	0.002353%	(0.000376)%	(3,869)	92	(586)	(4,363)	(691)	-	3,671
Lamar	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Lamont	1,080	0.002890%	600	0.001569%	(0.001321)%	(13,585)	324	(2,056)	(15,318)	(2,428)	-	12,890
Langley	900	0.002408%	1,140	0.002980%	0.000572 %	5,885	(140)	891	6,635	1,052	5,584	-
Laverne	1,200	0.003211%	1,140	0.002980%	(0.000230)%	(2,370)	56	(359)	(2,672)	(423)	-	2,248
Lawton	1,094,941	2.929615%	1,174,261	3.069857%	0.140241 %	1,442,168	(34,362)	218,305	1,626,111	257,704	1,368,407	-
Leedey	900	0.002408%	900	0.002353%	(0.000055)%	(567)	14	(86)	(640)	(101)	-	538
Lenapah	900	0.002408%	660	0.001725%	(0.000683)%	(7,020)	167	(1,063)	(7,915)	(1,254)	-	6,661
Lexington	1,860	0.004977%	960	0.002510%	(0.002467)%	(25,368)	604	(3,840)	(28,604)	(4,533)	-	24,071
Lindsay	53,448	0.143004%	55,234	0.144397%	0.001394 %	14,330	(341)	2,169	16,158	2,561	13,597	-
Little Axe	1,080	0.002890%	1,440	0.003765%	0.000875 %	8,997	(214)	1,362	10,145	1,608	8,537	-
Loco	60	0.000161%	-	0.000000%	(0.000161)%	(1,651)	39	(250)	(1,861)	(295)	-	1,566
Locust Grove	1,320	0.003532%	1,320	0.003451%	(0.000081)%	(832)	20	(126)	(938)	(149)	-	790
Lone Grove	10,804	0.028906%	7,923	0.020712%	(0.008194)%	(84,261)	2,008	(12,755)	(95,008)	(15,057)	-	79,951

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Lone Wolf	720	0.001926%	900	0.002353%	0.000426 %	4,385	(104)	664	4,945	784	4,161	-
Longdale	900	0.002408%	1,080	0.002823%	0.000415 %	4,272	(102)	647	4,817	763	4,053	-
Luther	1,020	0.002729%	1,140	0.002980%	0.000251 %	2,583	(62)	391	2,913	462	2,451	-
Macomb	1,080	0.002890%	1,020	0.002667%	(0.000223)%	(2,294)	55	(347)	(2,586)	(410)	-	2,177
Madill	23,385	0.062569%	25,025	0.065422%	0.002853 %	29,339	(699)	4,441	33,081	5,243	27,839	-
Manchester	1,020	0.002729%	900	0.002353%	(0.000376)%	(3,869)	92	(586)	(4,363)	(691)	-	3,671
Mangum	22,124	0.059195%	24,237	0.063362%	0.004167 %	42,852	(1,021)	6,487	48,318	7,657	40,660	-
Manitou	785	0.002100%	660	0.001725%	(0.000375)%	(3,855)	92	(584)	(4,347)	(689)	-	3,658
Mannford	1,020	0.002729%	960	0.002510%	(0.000219)%	(2,256)	54	(342)	(2,544)	(403)	-	2,141
Mannsville	1,260	0.003371%	1,260	0.003294%	(0.000077)%	(794)	19	(120)	(896)	(142)	-	754
Maple	-	0.000000%	240	0.000627%	0.000627 %	6,452	(154)	977	7,275	1,153	6,122	-
Maramec	600	0.001605%	540	0.001412%	(0.000194)%	(1,991)	47	(301)	(2,245)	(356)	-	1,889
Marietta	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Marland	540	0.001445%	540	0.001412%	(0.000033)%	(340)	8	(52)	(384)	(61)	-	323
Marlow	15,545	0.041592%	18,644	0.048740%	0.007148 %	73,511	(1,752)	11,128	82,887	13,136	69,751	-
Marshall	1,680	0.004495%	-	0.000000%	(0.004495)%	(46,224)	1,101	(6,997)	(52,120)	(8,260)	-	43,860
Maud	1,560	0.004174%	1,440	0.003765%	(0.000409)%	(4,210)	100	(637)	(4,746)	(752)	-	3,994
Maysville	1,080	0.002890%	1,020	0.002667%	(0.000223)%	(2,294)	55	(347)	(2,586)	(410)	-	2,177
McAlester	289,367	0.774228%	285,958	0.747576%	(0.026652)%	(274,074)	6,530	(41,487)	(309,031)	(48,975)	-	260,057
McCurtain	660	0.001766%	600	0.001569%	(0.000197)%	(2,029)	48	(307)	(2,288)	(363)	-	1,925
McCloud	11,918	0.031888%	13,869	0.036257%	0.004370 %	44,936	(1,071)	6,802	50,668	8,030	42,638	-
Medford	1,080	0.002890%	900	0.002353%	(0.000537)%	(5,520)	132	(836)	(6,224)	(986)	-	5,238
Meeker	960	0.002569%	1,020	0.002667%	0.000098 %	1,008	(24)	153	1,136	180	956	-
Meno	720	0.001926%	960	0.002510%	0.000583 %	5,998	(143)	908	6,763	1,072	5,691	-
Miami	154,424	0.413176%	160,255	0.418954%	0.005778 %	59,418	(1,416)	8,994	66,997	10,618	56,379	-

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Midwest City	894,029	2.392056%	999,468	2.612897%	0.220841 %	2,271,011	(54,110)	343,769	2,560,670	405,811	2,154,858	-
Milburn	900	0.002408%	900	0.002353%	(0.000055)%	(567)	14	(86)	(640)	(101)	-	538
Mill Creek	960	0.002569%	1,020	0.002667%	0.000098 %	1,008	(24)	153	1,136	180	956	-
Millerton	660	0.001766%	360	0.000941%	(0.000825)%	(8,481)	202	(1,284)	(9,563)	(1,516)	-	8,047
Minco	900	0.002408%	1,012	0.002646%	0.000238 %	2,444	(58)	370	2,755	437	2,319	-
Monkey Island	14,949	0.039997%	18,520	0.048416%	0.008419 %	86,578	(2,063)	13,106	97,621	15,471	82,150	-
Moore	882,133	2.360229%	914,996	2.392064%	0.031835 %	327,375	(7,800)	49,556	369,130	58,499	310,631	-
Mooreland	1,260	0.003371%	1,320	0.003451%	0.000080 %	819	(20)	124	923	146	777	-
Morgans Corner	660	0.001766%	720	0.001882%	0.000116 %	1,197	(29)	181	1,350	214	1,136	-
Morris	780	0.002087%	900	0.002353%	0.000266 %	2,734	(65)	414	3,083	489	2,594	-
Morrison	1,080	0.002890%	960	0.002510%	(0.000380)%	(3,907)	93	(591)	(4,405)	(698)	-	3,707
Mounds	860	0.002301%	780	0.002039%	(0.000262)%	(2,693)	64	(408)	(3,036)	(481)	-	2,555
Mountain Park	480	0.001284%	480	0.001255%	(0.000029)%	(303)	7	(46)	(341)	(54)	-	287
Mountain View	840	0.002247%	900	0.002353%	0.000105 %	1,083	(26)	164	1,222	194	1,028	-
Muldrow	1,080	0.002890%	1,440	0.003765%	0.000875 %	8,997	(214)	1,362	10,145	1,608	8,537	-
Mulhall	1,080	0.002890%	1,020	0.002667%	(0.000223)%	(2,294)	55	(347)	(2,586)	(410)	-	2,177
Muskogee	633,797	1.695783%	656,169	1.715415%	0.019632 %	201,889	(4,810)	30,560	227,639	36,076	191,563	-
Mustang	152,369	0.407676%	160,867	0.420551%	0.012875 %	132,404	(3,155)	20,042	149,292	23,660	125,632	-
Nash	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Newcastle	108,365	0.289939%	118,161	0.308907%	0.018968 %	195,057	(4,648)	29,526	219,935	34,855	185,080	-
Newkirk	32,478	0.086898%	32,120	0.083970%	(0.002927)%	(30,101)	717	(4,557)	(33,941)	(5,379)	-	28,562
Nichols Hills	125,418	0.335569%	123,760	0.323545%	(0.012023)%	(123,641)	2,946	(18,716)	(139,411)	(22,094)	-	117,317
Nicoma Park	12,478	0.033386%	14,273	0.037313%	0.003927 %	40,385	(962)	6,113	45,536	7,216	38,319	-
Noble	70,679	0.189109%	80,597	0.210704%	0.021595 %	222,068	(5,291)	33,615	250,392	39,682	210,711	-
Norman	1,470,421	3.934246%	1,589,417	4.155192%	0.220946 %	2,272,091	(54,136)	343,932	2,561,888	406,004	2,155,883	-

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Nowata	18,545	0.049620%	20,119	0.052596%	0.002977 %	30,613	(729)	4,634	34,517	5,470	29,047	-
NW Rogers	121,686	0.325583%	135,690	0.354733%	0.029150 %	299,768	(7,142)	45,377	338,002	53,566	284,436	-
Oak Cliff	14,197	0.037986%	17,952	0.046931%	0.008945 %	91,981	(2,192)	13,923	103,713	16,436	87,277	-
Oak Grove	-	0.000000%	1,440	0.003765%	0.003765 %	38,713	(922)	5,860	43,651	6,918	36,733	-
Oak Grove Rural	1,020	0.002729%	1,380	0.003608%	0.000879 %	9,035	(215)	1,368	10,188	1,615	8,573	-
Oakwood	60	0.000161%	60	0.000157%	(0.000004)%	(38)	1	(6)	(43)	(7)	-	36
Oilton	960	0.002569%	900	0.002353%	(0.000216)%	(2,218)	53	(336)	(2,501)	(396)	-	2,105
Okarche	1,020	0.002729%	780	0.002039%	(0.000690)%	(7,095)	169	(1,074)	(8,000)	(1,268)	-	6,732
Okay	1,200	0.003211%	1,260	0.003294%	0.000083 %	857	(20)	130	966	153	813	-
Okeene	1,500	0.004013%	1,380	0.003608%	(0.000406)%	(4,172)	99	(631)	(4,704)	(745)	-	3,958
Okemah	1,020	0.002729%	660	0.001725%	(0.001004)%	(10,321)	246	(1,562)	(11,638)	(1,844)	-	9,793
Oklahoma City	10,863,283	29.065709%	10,959,595	28.651532%	(0.414177)%	(4,259,182)	101,481	(644,723)	(4,802,424)	(761,081)	-	4,041,343
Okmulgee	136,799	0.366019%	140,257	0.366672%	0.000653 %	6,716	(160)	1,017	7,573	1,200	6,373	-
Oktaha	1,080	0.002890%	180	0.000471%	(0.002419)%	(24,876)	593	(3,766)	(28,049)	(4,445)	-	23,604
Olustee	60	0.000161%	-	0.000000%	(0.000161)%	(1,651)	39	(250)	(1,861)	(295)	-	1,566
Optima	60	0.000161%	60	0.000157%	(0.000004)%	(38)	1	(6)	(43)	(7)	-	36
Orlando	960	0.002569%	900	0.002353%	(0.000216)%	(2,218)	53	(336)	(2,501)	(396)	-	2,105
Owasso	465,751	1.246160%	489,432	1.279517%	0.033356 %	343,019	(8,173)	51,924	386,769	61,295	325,475	-
Paden	780	0.002087%	900	0.002353%	0.000266 %	2,734	(65)	414	3,083	489	2,594	-
Panama	1,140	0.003050%	1,140	0.002980%	(0.000070)%	(719)	17	(109)	(810)	(128)	-	682
Paoli	900	0.002408%	1,080	0.002823%	0.000415 %	4,272	(102)	647	4,817	763	4,053	-
Pauls Valley	49,376	0.132110%	52,630	0.137590%	0.005480 %	56,355	(1,343)	8,531	63,542	10,070	53,472	-
Pawhuska	37,230	0.099613%	36,781	0.096157%	(0.003457)%	(35,546)	847	(5,381)	(40,079)	(6,352)	-	33,728
Pawnee	10,557	0.028247%	10,533	0.027537%	(0.000710)%	(7,306)	174	(1,106)	(8,238)	(1,306)	-	6,932
Perkins	8,582	0.022961%	9,127	0.023860%	0.000899 %	9,244	(220)	1,399	10,423	1,652	8,772	-

See Independent Auditors' Report.

See accompanying notes to the Schedules of 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, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Pernell	-	0.000000%	240	0.000627%	0.000627 %	6,452	(154)	977	7,275	1,153	6,122	-
Perry	54,293	0.145265%	63,279	0.165428%	0.020164 %	207,352	(4,940)	31,387	233,799	37,052	196,747	-
Piedmont	20,604	0.055128%	22,752	0.059480%	0.004352 %	44,756	(1,066)	6,775	50,465	7,998	42,467	-
Pink	1,140	0.003050%	1,020	0.002667%	(0.000384)%	(3,945)	94	(597)	(4,448)	(705)	-	3,743
Pocola	1,200	0.003211%	1,380	0.003608%	0.000397 %	4,083	(97)	618	4,603	730	3,874	-
Ponca City	472,749	1.264884%	515,395	1.347390%	0.082506 %	848,444	(20,215)	128,431	956,660	151,610	805,050	-
Pond Creek	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Porter	780	0.002087%	780	0.002039%	(0.000048)%	(492)	12	(74)	(554)	(88)	-	467
Porum	1,200	0.003211%	1,140	0.002980%	(0.000230)%	(2,370)	56	(359)	(2,672)	(423)	-	2,248
Poteau	28,193	0.075433%	29,806	0.077921%	0.002489 %	25,591	(610)	3,874	28,855	4,573	24,282	-
Prague	1,500	0.004013%	1,380	0.003608%	(0.000406)%	(4,172)	99	(631)	(4,704)	(745)	-	3,958
Prue	540	0.001445%	420	0.001098%	(0.000347)%	(3,567)	85	(540)	(4,021)	(637)	-	3,384
Pryor	80,885	0.216415%	82,552	0.215815%	(0.000600)%	(6,168)	147	(934)	(6,955)	(1,102)	-	5,853
Purcell	74,328	0.198872%	76,331	0.199551%	0.000678 %	6,976	(166)	1,056	7,866	1,247	6,619	-
Putnam	120	0.000321%	120	0.000314%	(0.000007)%	(76)	2	(11)	(85)	(14)	-	72
Quapaw	1,080	0.002890%	1,320	0.003451%	0.000561 %	5,771	(138)	874	6,507	1,031	5,476	-
Quinton	780	0.002087%	960	0.002510%	0.000423 %	4,347	(104)	658	4,902	777	4,125	-
Ralston	660	0.001766%	600	0.001569%	(0.000197)%	(2,029)	48	(307)	(2,288)	(363)	-	1,925
Ramona	-	0.000000%	1,380	0.003608%	0.003608 %	37,100	(884)	5,616	41,832	6,629	35,202	-
Ratliff City	1,440	0.003853%	1,200	0.003137%	(0.000716)%	(7,360)	175	(1,114)	(8,299)	(1,315)	-	6,984
Rattan	-	0.000000%	1,200	0.003137%	0.003137 %	32,261	(769)	4,883	36,375	5,765	30,611	-
Ravia	600	0.001605%	840	0.002196%	0.000591 %	6,074	(145)	919	6,849	1,085	5,763	-
Red Oak	840	0.002247%	-	0.000000%	(0.002247)%	(23,112)	551	(3,499)	(26,060)	(4,130)	-	21,930
Redrock	-	0.000000%	840	0.002196%	0.002196 %	22,583	(538)	3,418	25,463	4,035	21,428	-
Reydon	1,020	0.002729%	1,020	0.002667%	(0.000063)%	(643)	15	(97)	(725)	(115)	-	610

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
RFPD 1 Sequoyah	1,200	0.003211%	840	0.002196%	(0.001015)%	(10,435)	249	(1,580)	(11,766)	(1,865)	-	9,901
Ringling	1,560	0.004174%	1,200	0.003137%	(0.001037)%	(10,662)	254	(1,614)	(12,022)	(1,905)	-	10,116
Ringwood	960	0.002569%	1,020	0.002667%	0.000098 %	1,008	(24)	153	1,136	180	956	-
Ripley	1,380	0.003692%	900	0.002353%	(0.001339)%	(13,774)	328	(2,085)	(15,531)	(2,461)	-	13,070
Rocky	60	0.000161%	1,560	0.004078%	0.003918 %	40,288	(960)	6,099	45,427	7,199	38,228	-
Roff	660	0.001766%	1,080	0.002823%	0.001058 %	10,875	(259)	1,646	12,262	1,943	10,319	-
Roland	960	0.002569%	960	0.002510%	(0.000059)%	(605)	14	(92)	(682)	(108)	-	574
Roosevelt	600	0.001605%	786	0.002055%	0.000449 %	4,622	(110)	700	5,212	826	4,386	-
Rush Springs	1,260	0.003371%	1,380	0.003608%	0.000236 %	2,432	(58)	368	2,742	435	2,307	-
Ryan	780	0.002087%	-	0.000000%	(0.002087)%	(21,461)	511	(3,249)	(24,199)	(3,835)	-	20,364
Salina	900	0.002408%	1,200	0.003137%	0.000729 %	7,498	(179)	1,135	8,454	1,340	7,114	-
Sallisaw	32,667	0.087404%	34,201	0.089412%	0.002008 %	20,651	(492)	3,126	23,285	3,690	19,595	-
Sand Springs	260,214	0.696227%	270,276	0.706580%	0.010353 %	106,466	(2,537)	16,116	120,046	19,025	101,021	-
Sapulpa	375,345	1.004270%	378,158	0.988613%	(0.015656)%	(161,001)	3,836	(24,371)	(181,536)	(28,770)	-	152,767
Savanna	1,260	0.003371%	1,020	0.002667%	(0.000705)%	(7,246)	173	(1,097)	(8,171)	(1,295)	-	6,876
Sayre	1,260	0.003371%	1,080	0.002823%	(0.000548)%	(5,633)	134	(853)	(6,352)	(1,007)	-	5,345
Seiling	1,320	0.003532%	1,200	0.003137%	(0.000395)%	(4,058)	97	(614)	(4,576)	(725)	-	3,851
Seminole	103,994	0.278244%	115,552	0.302086%	0.023841 %	245,173	(5,842)	37,113	276,444	43,811	232,634	-
Sentinel	1,140	0.003050%	1,080	0.002823%	(0.000227)%	(2,332)	56	(353)	(2,629)	(417)	-	2,212
Shady Point	900	0.002408%	840	0.002196%	(0.000212)%	(2,180)	52	(330)	(2,459)	(390)	-	2,069
Shattuck	1,320	0.003532%	1,320	0.003451%	(0.000081)%	(832)	20	(126)	(938)	(149)	-	790
Shawnee	419,205	1.121623%	439,463	1.148884%	0.027261 %	280,338	(6,679)	42,436	316,094	50,094	266,000	-
Shidler	780	0.002087%	-	0.000000%	(0.002087)%	(21,461)	511	(3,249)	(24,199)	(3,835)	-	20,364
Skiatook	114,365	0.305993%	111,892	0.292517%	(0.013476)%	(138,577)	3,302	(20,977)	(156,252)	(24,763)	-	131,490
Slaughterville	1,080	0.002890%	1,200	0.003137%	0.000248 %	2,545	(61)	385	2,870	455	2,415	-

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Snyder	1,200	0.003211%	1,620	0.004235%	0.001024 %	10,535	(251)	1,595	11,878	1,882	9,996	-
Soper	660	0.001766%	-	0.000000%	(0.001766)%	(18,159)	433	(2,749)	(20,476)	(3,245)	-	17,231
South Coffeyville	1,440	0.003853%	1,740	0.004549%	0.000696 %	7,157	(171)	1,083	8,070	1,279	6,791	-
Spavinaw	-	0.000000%	1,200	0.003137%	0.003137 %	32,261	(769)	4,883	36,375	5,765	30,611	-
Spencer	35,999	0.096317%	19,759	0.051654%	(0.044663)%	(459,291)	10,943	(69,524)	(517,872)	(82,072)	-	435,801
Sperry	960	0.002569%	120	0.000314%	(0.002255)%	(23,188)	552	(3,510)	(26,145)	(4,143)	-	22,002
Spiro	1,080	0.002890%	1,260	0.003294%	0.000404 %	4,158	(99)	629	4,689	743	3,946	-
Springer	1,200	0.003211%	1,620	0.004235%	0.001024 %	10,535	(251)	1,595	11,878	1,882	9,996	-
Sterling	1,140	0.003050%	1,080	0.002823%	(0.000227)%	(2,332)	56	(353)	(2,629)	(417)	-	2,212
Stigler	1,200	0.003211%	1,200	0.003137%	(0.000074)%	(757)	18	(115)	(853)	(135)	-	718
Stillwater	651,083	1.742032%	663,084	1.733492%	(0.008539)%	(87,814)	2,092	(13,293)	(99,014)	(15,692)	-	83,323
Stilwell	7,308	0.019553%	7,177	0.018763%	(0.000789)%	(8,118)	193	(1,229)	(9,153)	(1,451)	-	7,703
Stonebluff	780	0.002087%	720	0.001882%	(0.000205)%	(2,105)	50	(319)	(2,373)	(376)	-	1,997
Stonewall	600	0.001605%	660	0.001725%	0.000120 %	1,235	(29)	187	1,392	221	1,172	-
Stratford	1,200	0.003211%	1,140	0.002980%	(0.000230)%	(2,370)	56	(359)	(2,672)	(423)	-	2,248
Stringtown	180	0.000482%	840	0.002196%	0.001714 %	17,630	(420)	2,669	19,879	3,150	16,728	-
Stroud	1,440	0.003853%	1,260	0.003294%	(0.000559)%	(5,747)	137	(870)	(6,480)	(1,027)	-	5,453
Stuart	540	0.001445%	840	0.002196%	0.000751 %	7,725	(184)	1,169	8,710	1,380	7,330	-
Sulphur	53,298	0.142603%	52,469	0.137168%	(0.005434)%	(55,884)	1,332	(8,459)	(63,012)	(9,986)	-	53,026
Summit	120	0.000321%	-	0.000000%	(0.000321)%	(3,302)	79	(500)	(3,723)	(590)	-	3,133
SW Lincoln	8,487	0.022708%	10,174	0.026599%	0.003891 %	40,013	(953)	6,057	45,116	7,150	37,966	-
Sweetwater	840	0.002247%	780	0.002039%	(0.000208)%	(2,143)	51	(324)	(2,416)	(383)	-	2,033
Taft	960	0.002569%	720	0.001882%	(0.000686)%	(7,057)	168	(1,068)	(7,957)	(1,261)	-	6,696
Tahlequah	83,678	0.223888%	94,212	0.246298%	0.022410 %	230,455	(5,491)	34,885	259,848	41,180	218,668	-
Talihina	1,020	0.002729%	840	0.002196%	(0.000533)%	(5,482)	131	(830)	(6,181)	(980)	-	5,202

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014		2015		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Taloga	1,200	0.003211%	1,260	0.003294%	0.000083 %	857	(20)	130	966	153	813	-
Tecumseh	22,298	0.059661%	23,614	0.061733%	0.002072 %	21,303	(508)	3,225	24,021	3,807	20,214	-
Temple	900	0.002408%	1,260	0.003294%	0.000886 %	9,111	(217)	1,379	10,273	1,628	8,645	-
Terral	1,140	0.003050%	60	0.000157%	(0.002893)%	(29,753)	709	(4,504)	(33,548)	(5,317)	-	28,232
Texhoma	1,260	0.003371%	1,080	0.002823%	(0.000548)%	(5,633)	134	(853)	(6,352)	(1,007)	-	5,345
The Village	181,628	0.485963%	192,954	0.504437%	0.018474 %	189,978	(4,527)	28,757	214,209	33,948	180,262	-
Thomas	1,080	0.002890%	1,080	0.002823%	(0.000066)%	(681)	16	(103)	(768)	(122)	-	646
Tipton	1,020	0.002729%	900	0.002353%	(0.000376)%	(3,869)	92	(586)	(4,363)	(691)	-	3,671
Tishomingo	10,972	0.029357%	13,094	0.034230%	0.004874 %	50,117	(1,194)	7,586	56,509	8,955	47,554	-
Tonkawa	40,850	0.109298%	40,334	0.105444%	(0.003853)%	(39,627)	944	(5,998)	(44,681)	(7,081)	-	37,600
Tryon	780	0.002087%	-	0.000000%	(0.002087)%	(21,461)	511	(3,249)	(24,199)	(3,835)	-	20,364
Tulsa	6,240,276	16.696431%	6,014,173	15.722777%	(0.973654)%	(10,012,545)	238,563	(1,515,625)	(11,289,607)	(1,789,161)	-	9,500,445
Tushka	1,020	0.002729%	960	0.002510%	(0.000219)%	(2,256)	54	(342)	(2,544)	(403)	-	2,141
Tuttle	48,369	0.129417%	51,175	0.133786%	0.004369 %	44,931	(1,071)	6,801	50,662	8,029	42,633	-
Tyrone	840	0.002247%	840	0.002196%	(0.000051)%	(530)	13	(80)	(597)	(95)	-	502
Union City	1,260	0.003371%	1,320	0.003451%	0.000080 %	819	(20)	124	923	146	777	-
Valleyview	-	0.000000%	420	0.001098%	0.001098 %	11,291	(269)	1,709	12,731	2,018	10,714	-
Valliant	1,140	0.003050%	1,020	0.002667%	(0.000384)%	(3,945)	94	(597)	(4,448)	(705)	-	3,743
Velma	1,560	0.004174%	960	0.002510%	(0.001664)%	(17,114)	408	(2,591)	(19,297)	(3,058)	-	16,239
Verden	1,260	0.003371%	840	0.002196%	(0.001175)%	(12,086)	288	(1,829)	(13,627)	(2,160)	-	11,467
Vian	1,080	0.002890%	780	0.002039%	(0.000850)%	(8,746)	208	(1,324)	(9,862)	(1,563)	-	8,299
Vici	1,320	0.003532%	1,200	0.003137%	(0.000395)%	(4,058)	97	(614)	(4,576)	(725)	-	3,851
Vinita	57,847	0.154776%	54,538	0.142579%	(0.012197)%	(125,430)	2,989	(18,987)	(141,428)	(22,413)	-	119,015
Wagoner	39,334	0.105241%	39,897	0.104303%	(0.000939)%	(9,653)	230	(1,461)	(10,884)	(1,725)	-	9,159
Wakita	1,020	0.002729%	720	0.001882%	(0.000847)%	(8,708)	207	(1,318)	(9,819)	(1,556)	-	8,263

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Walters	18,385	0.049191%	19,001	0.049675%	0.000484 %	4,976	(119)	753	5,611	889	4,722	-
Wanette	720	0.001926%	720	0.001882%	(0.000044)%	(454)	11	(69)	(512)	(81)	-	431
Wapanucka	540	0.001445%	-	0.000000%	(0.001445)%	(14,858)	354	(2,249)	(16,753)	(2,655)	-	14,098
Warner	1,380	0.003692%	1,200	0.003137%	(0.000555)%	(5,709)	136	(864)	(6,437)	(1,020)	-	5,417
Warr Acres	152,587	0.408262%	169,262	0.442499%	0.034238 %	352,084	(8,389)	53,296	396,991	62,915	334,076	-
Washington	1,080	0.002890%	960	0.002510%	(0.000380)%	(3,907)	93	(591)	(4,405)	(698)	-	3,707
Watonga	18,293	0.048944%	18,230	0.047658%	(0.001286)%	(13,222)	315	(2,001)	(14,909)	(2,363)	-	12,546
Watts	1,780	0.004763%	1,680	0.004392%	(0.000371)%	(3,811)	91	(577)	(4,297)	(681)	-	3,616
Waukomis	1,200	0.003211%	1,320	0.003451%	0.000240 %	2,470	(59)	374	2,785	441	2,343	-
Waurika	1,020	0.002729%	960	0.002510%	(0.000219)%	(2,256)	54	(342)	(2,544)	(403)	-	2,141
Wayne	960	0.002569%	1,080	0.002823%	0.000255 %	2,621	(62)	397	2,955	468	2,487	-
Waynoka	1,860	0.004977%	1,380	0.003608%	(0.001369)%	(14,077)	335	(2,131)	(15,872)	(2,515)	-	13,357
Weatherford	103,042	0.275699%	108,085	0.282564%	0.006865 %	70,600	(1,682)	10,687	79,604	12,616	66,989	-
Webbers Falls	480	0.001284%	660	0.001725%	0.000441 %	4,537	(108)	687	5,115	811	4,304	-
Welch	840	0.002247%	1,140	0.002980%	0.000733 %	7,536	(180)	1,141	8,497	1,347	7,150	-
Weleetka	780	0.002087%	840	0.002196%	0.000109 %	1,121	(27)	170	1,264	200	1,064	-
Wellston	1,020	0.002729%	1,020	0.002667%	(0.000063)%	(643)	15	(97)	(725)	(115)	-	610
Westville	1,260	0.003371%	1,320	0.003451%	0.000080 %	819	(20)	124	923	146	777	-
Wetumka	1,080	0.002890%	1,200	0.003137%	0.000248 %	2,545	(61)	385	2,870	455	2,415	-
Wewoka	39,300	0.105151%	43,497	0.113714%	0.008563 %	88,057	(2,098)	13,329	99,288	15,735	83,553	-
Whitefield	480	0.001284%	420	0.001098%	(0.000186)%	(1,916)	46	(290)	(2,160)	(342)	-	1,818
Whitehorn	720	0.001926%	-	0.000000%	(0.001926)%	(19,810)	472	(2,999)	(22,337)	(3,540)	-	18,797
Wilburton	1,740	0.004656%	1,500	0.003921%	(0.000734)%	(7,549)	180	(1,143)	(8,512)	(1,349)	-	7,163
Willow	780	0.002087%	900	0.002353%	0.000266 %	2,734	(65)	414	3,083	489	2,594	-
Wilson	1,020	0.002729%	960	0.002510%	(0.000219)%	(2,256)	54	(342)	(2,544)	(403)	-	2,141

See Independent Auditors' Report.

See accompanying notes to the Schedules of 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, 2015

Entity	2014 Employer Allocations		2015 Employer Allocations		2015 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2014, Net Pension Liability	Employer Change in Proportion of June 30, 2014, Deferred Outflows	Employer Change in Proportion of June 30, 2014, Deferred Inflows	Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Outflows & Inflows	Amount to Amortize as at June 30, 2015, Due to Changes in Proportion	June 30, 2015, Amount Recorded as Deferred Outflows Due to Changes In Proportion	June 30, 2015, Amount Recorded as Deferred Inflows Due to Changes In Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	37,374,912	100.000000%	38,251,340	100.000000%	0.000000%	1,028,347,843	24,501,862	155,663,686	-	-	18,962,652	18,962,652
Wister	900	0.002408%	1,020	0.002667%	0.000259 %	2,659	(63)	402	2,998	475	2,523	-
Woodcrest	600	0.001605%	960	0.002510%	0.000904 %	9,300	(222)	1,408	10,486	1,662	8,824	-
Woodward	154,836	0.414277%	170,031	0.444510%	0.030233 %	310,896	(7,408)	47,061	350,549	55,555	294,995	-
Wright City	720	0.001926%	780	0.002039%	0.000113 %	1,159	(28)	175	1,307	207	1,100	-
Wyandotte	120	0.000321%	1,860	0.004863%	0.004542 %	46,702	(1,113)	7,069	52,659	8,345	44,314	-
Wynnewood	1,260	0.003371%	1,140	0.002980%	(0.000391)%	(4,020)	96	(609)	(4,533)	(718)	-	3,815
Yale	1,320	0.003532%	1,140	0.002980%	(0.000551)%	(5,671)	135	(858)	(6,395)	(1,013)	-	5,381
Yukon	323,776	0.866293%	367,949	0.961926%	0.095632 %	983,433	(23,432)	148,865	1,108,866	175,732	933,134	-
Zena	780	0.002087%	120	0.000313%	(0.001774)%	(18,244)	435	(2,762)	(20,572)	(3,260)	-	17,311
	<u>\$ 37,374,912</u>	<u>100.000000%</u>	<u>38,251,340</u>	<u>100.000000%</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>18,962,652</u>	<u>18,962,652</u>

Due to the effects of rounding the employer allocations for presentation, certain allocated columns and direct calculations of allocations will result in immaterial differences.

See Independent Auditors' Report.

See accompanying notes to the Schedules of 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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Ada	\$ 195,288	0.510539%	5,418,899	107,060	192,102	-	-	299,163	-	596,042	-	64,893	660,935	460,304	(12,221)	448,083
Adair	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559
Afton	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	5,381	8,861	2,687	(1,013)	1,674
Agra	1,560	0.004078%	43,287	855	1,535	-	5,333	7,722	-	4,761	-	-	4,761	3,677	1,004	4,681
Alderson	540	0.001412%	14,984	296	531	-	13,775	14,602	-	1,648	-	-	1,648	1,273	2,594	3,867
Aline	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	359	2,190	1,414	(68)	1,347
Allen	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	12,962	15,160	1,697	(2,441)	(744)
Altus	219,946	0.575002%	6,103,124	120,579	216,358	-	-	336,937	-	671,303	-	104,198	775,500	518,425	(19,623)	498,802
Alva	56,912	0.148784%	1,579,205	31,200	55,984	-	153,501	240,684	-	173,702	-	-	173,702	134,144	28,908	163,052
Amber	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	6,732	9,113	1,839	(1,268)	571
Ames	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	3,606	7,085	2,687	(679)	2,008
Anadarko	134,558	0.351774%	3,733,762	73,767	132,363	-	169,662	375,793	-	410,689	-	-	410,689	317,162	31,951	349,113
Antlers	24,330	0.063606%	675,119	13,338	23,933	-	-	37,272	-	74,259	-	220,506	294,764	57,348	(41,526)	15,821
Apache	-	0.000000%	-	-	-	-	-	-	-	-	-	21,930	21,930	-	(4,130)	(4,130)
Arapaho	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	2,105	4,852	2,121	(396)	1,725
Ardmore	256,635	0.670918%	7,121,176	140,692	252,449	-	-	393,141	-	783,281	-	6,756	790,037	604,903	(1,272)	603,631
Arkoma	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	2,105	4,852	2,121	(396)	1,725
Arlington	540	0.001412%	14,984	296	531	-	13,775	14,602	-	1,648	-	-	1,648	1,273	2,594	3,867
Arnett	1,620	0.004235%	44,952	888	1,594	-	-	2,482	-	4,944	-	969	5,913	3,818	(182)	3,636
Asher	1,320	0.003451%	36,628	724	1,298	-	8,609	10,631	-	4,029	-	-	4,029	3,111	1,621	4,733
Atoka	1,560	0.004078%	43,287	855	1,535	-	-	2,390	-	4,761	-	25,996	30,757	3,677	(4,896)	(1,219)
Atwood	900	0.002353%	24,973	493	885	-	4,161	5,540	-	2,747	-	-	2,747	2,121	784	2,905
Avant	660	0.001725%	18,314	362	649	-	4,304	5,316	-	2,014	-	-	2,014	1,556	811	2,366
Barnsdall	1,320	0.003451%	36,628	724	1,298	-	2,343	4,365	-	4,029	-	-	4,029	3,111	441	3,553
Bartlesville	473,616	1.238168%	13,142,022	259,645	465,890	-	276,566	1,002,101	-	1,445,534	-	-	1,445,534	1,116,339	52,084	1,168,423
Beaver	1,020	0.002667%	28,303	559	1,003	-	956	2,519	-	3,113	-	-	3,113	2,404	180	2,584
Bernice	540	0.001412%	14,984	296	531	-	-	827	-	1,648	-	3,456	5,104	1,273	(651)	622
Berryhill	30,947	0.080903%	858,714	16,965	30,442	-	70,935	118,343	-	94,453	-	-	94,453	72,943	13,359	86,302
Bessie	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	3,707	6,637	2,263	(698)	1,565
Bethany	180,005	0.470584%	4,994,817	98,682	177,068	-	-	275,750	-	549,396	-	181,871	731,267	424,281	(34,251)	390,030
Bethel Acres	1,980	0.005176%	54,942	1,085	1,948	-	44,242	47,275	-	6,043	-	-	6,043	4,667	8,332	12,999
Big Cabin	840	0.002196%	23,309	461	826	-	5,763	7,050	-	2,564	-	-	2,564	1,980	1,085	3,065
Billings	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	11,647	15,126	2,687	(2,193)	494
Binger	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559
Bixby	171,938	0.449496%	4,770,989	94,260	169,134	-	452,403	715,796	-	524,777	-	-	524,777	405,268	85,198	490,466
Blackwell	98,397	0.257237%	2,730,336	53,943	96,792	-	123,045	273,779	-	300,319	-	-	300,319	231,926	23,172	255,099
Blair	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	538	3,285	2,121	(101)	2,020
Blanchard	9,007	0.023546%	249,921	4,938	8,860	-	46,876	60,674	-	27,490	-	-	27,490	21,229	8,828	30,057
Bluejacket	1,080	0.002823%	29,968	592	1,062	-	4,053	5,708	-	3,296	-	-	3,296	2,546	763	3,309
Boise City	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	8,371	11,117	2,121	(1,576)	545
Bokchito	1,080	0.002823%	29,968	592	1,062	-	27,550	29,204	-	3,296	-	-	3,296	2,546	5,188	7,734
Bokoshe	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	8,263	10,460	1,697	(1,556)	141
Boswell	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	2,177	5,290	2,404	(410)	1,994
Bowlegs	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	2,212	5,509	2,546	(417)	2,129

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Boynton	-	0.000000%	-	-	-	-	-	-	-	-	61,091	61,091	-	(11,505)	(11,505)	
Braggs	1,260	0.003294%	34,963	691	1,239	-	-	1,930	-	3,846	-	2,320	6,166	2,970	(437)	2,533
Braman	540	0.001412%	14,984	296	531	-	1,243	2,071	-	1,648	-	-	1,648	1,273	234	1,507
Bray	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	431	2,628	1,697	(81)	1,616
Bridge Creek	1,500	0.003921%	41,622	822	1,476	-	-	2,298	-	4,578	-	33,792	38,370	3,536	(6,364)	(2,828)
Bristow	42,211	0.110351%	1,171,274	23,141	41,522	-	3,357	68,020	-	128,832	-	-	128,832	99,493	632	100,125
Broken Arrow	1,457,644	3.810700%	40,447,082	799,107	1,433,867	-	1,249,930	3,482,903	-	4,448,907	-	-	4,448,907	3,435,747	235,392	3,671,138
Broken Bow	35,671	0.093253%	989,795	19,555	35,089	-	20,474	75,118	-	108,871	-	-	108,871	84,077	3,856	87,933
Buffalo	1,440	0.003765%	39,957	789	1,417	-	705	2,911	-	4,395	-	-	4,395	3,394	133	3,527
Burlington	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	3,635	6,199	1,980	(685)	1,295
Burns Flat	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	8,335	10,898	1,980	(1,570)	410
Butler	960	0.002510%	26,638	526	944	-	2,559	4,029	-	2,930	-	-	2,930	2,263	482	2,745
Byars	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	359	2,190	1,414	(68)	1,347
Byng	1,080	0.002823%	29,968	592	1,062	-	2,487	4,141	-	3,296	-	-	3,296	2,546	468	3,014
Byron	1,200	0.003137%	33,298	658	1,180	-	849	2,687	-	3,663	-	-	3,663	2,828	160	2,988
Cache	1,200	0.003137%	33,298	658	1,180	-	2,415	4,253	-	3,663	-	-	3,663	2,828	455	3,283
Caddo	900	0.002353%	24,973	493	885	-	2,594	3,973	-	2,747	-	-	2,747	2,121	489	2,610
Calera	1,320	0.003451%	36,628	724	1,298	-	-	2,022	-	4,029	-	38,384	42,413	3,111	(7,229)	(4,117)
Calumet	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	10,116	13,779	2,828	(1,905)	923
Calvin	1,920	0.005019%	53,277	1,053	1,889	-	48,977	51,918	-	5,860	-	-	5,860	4,526	9,224	13,749
Camargo	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	25,673	28,786	2,404	(4,835)	(2,431)
Canadian	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	6,625	8,456	1,414	(1,248)	167
Caney	1,260	0.003294%	34,963	691	1,239	-	3,946	5,876	-	3,846	-	-	3,846	2,970	743	3,713
Canton	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	718	4,380	2,828	(135)	2,693
Canute	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	5,238	7,985	2,121	(986)	1,135
Capron	840	0.002196%	23,309	461	826	-	18,295	19,581	-	2,564	-	-	2,564	1,980	3,445	5,425
Carmen	1,380	0.003608%	38,293	757	1,357	-	3,874	5,988	-	4,212	-	-	4,212	3,253	730	3,982
Carnegie	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	718	4,380	2,828	(135)	2,693
Carney	480	0.001255%	13,319	263	472	-	12,244	12,980	-	1,465	-	-	1,465	1,131	2,306	3,437
Carter	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	2,212	5,509	2,546	(417)	2,129
Cashion	1,320	0.003451%	36,628	724	1,298	-	-	2,022	-	4,029	-	18,020	22,049	3,111	(3,394)	(282)
Catoosa	39,766	0.103959%	1,103,429	21,800	39,117	-	79,622	140,539	-	121,370	-	-	121,370	93,730	14,995	108,725
Cedar Country	-	0.000000%	-	-	-	-	-	-	-	-	-	53,259	53,259	-	(10,030)	(10,030)
Cement	1,920	0.005019%	53,277	1,053	1,889	-	20,782	23,723	-	5,860	-	-	5,860	4,526	3,914	8,439
Central High	840	0.002196%	23,309	461	826	-	21,428	22,714	-	2,564	-	-	2,564	1,980	4,035	6,015
Central Lincoln	360	0.000941%	9,989	197	354	-	-	551	-	1,099	-	8,047	9,146	849	(1,516)	(667)
Chandler	56,891	0.148730%	1,578,634	31,189	55,963	-	65,137	152,289	-	173,639	-	-	173,639	134,096	12,267	146,363
Chattanooga	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	5,130	7,328	1,697	(966)	731
Checotah	1,320	0.003451%	36,628	724	1,298	-	5,476	7,498	-	4,029	-	-	4,029	3,111	1,031	4,143
Chelsea	1,260	0.003294%	34,963	691	1,239	-	813	2,743	-	3,846	-	-	3,846	2,970	153	3,123
Cherokee	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	2,284	5,947	2,828	(430)	2,398
Cheyenne	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	3,779	7,075	2,546	(712)	1,834
Chickasha	284,559	0.743918%	7,896,011	156,000	279,917	-	-	435,917	-	868,508	-	54,434	922,942	670,721	(10,251)	660,469
Choctaw	40,185	0.105055%	1,115,064	22,030	39,530	-	-	61,560	-	122,650	-	23,045	145,695	94,718	(4,340)	90,378

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
																Total
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Chouteau	10,930	0.028573%	303,277	5,992	10,751	-	-	16,743	-	33,358	-	61,284	94,642	25,762	(11,541)	14,220
Claremore	392,362	1.025748%	10,887,371	215,100	385,962	-	372,600	973,662	-	1,197,538	-	-	1,197,538	924,819	70,170	994,989
Clayton	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	8,299	10,679	1,839	(1,563)	276
Cleo Springs	1,500	0.003921%	41,622	822	1,476	-	13,201	15,498	-	4,578	-	-	4,578	3,536	2,486	6,022
Cleveland	31,059	0.081197%	861,829	17,027	30,552	-	-	47,579	-	94,795	-	94,345	189,140	73,207	(17,767)	55,440
Clinton	76,537	0.200091%	2,123,782	41,959	75,289	-	-	117,248	-	233,602	-	122,106	355,708	180,403	(22,995)	157,408
Cloud Chief	-	0.000000%	-	-	-	-	-	-	-	-	-	59,524	59,524	-	(11,210)	(11,210)
Coalgate	49,485	0.129368%	1,373,120	27,129	48,678	-	-	75,806	-	151,034	-	104,996	256,030	116,639	(19,773)	96,865
Colbert	960	0.002510%	26,638	526	944	-	2,559	4,029	-	2,930	-	-	2,930	2,263	482	2,745
Colcord	120	0.000314%	3,330	66	118	-	-	184	-	366	-	29,834	30,200	283	(5,618)	(5,336)
Cole	960	0.002510%	26,638	526	944	-	4,125	5,596	-	2,930	-	-	2,930	2,263	777	3,040
Collinsville	111,436	0.291325%	3,092,146	61,091	109,618	-	52,354	223,063	-	340,115	-	-	340,115	262,660	9,859	272,519
Collinsville RFPD	16,387	0.042841%	454,713	8,984	16,120	-	6,240	31,343	-	50,015	-	-	50,015	38,625	1,175	39,800
Colony	900	0.002353%	24,973	493	885	-	4,161	5,540	-	2,747	-	-	2,747	2,121	784	2,905
Comanche	22,190	0.058011%	615,730	12,165	21,828	-	19,933	53,926	-	67,726	-	-	67,726	52,303	3,754	56,057
Commerce	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	24,035	26,782	2,121	(4,526)	(2,405)
Copan	720	0.001882%	19,979	395	708	-	1,136	2,239	-	2,198	-	-	2,198	1,697	214	1,911
Cordell	10,724	0.028036%	297,574	5,879	10,549	-	117,027	133,455	-	32,731	-	-	32,731	25,277	22,039	47,316
Corn	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	6,732	9,113	1,839	(1,268)	571
Country Corner	-	0.000000%	-	-	-	-	-	-	-	-	-	28,196	28,196	-	(5,310)	(5,310)
County Fire Departments	90,600	0.236854%	2,513,993	49,669	89,122	-	-	138,791	-	276,522	-	87,090	363,612	213,549	(16,401)	197,148
Covington	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	2,069	4,633	1,980	(390)	1,590
Coweta	135,983	0.355498%	3,773,288	74,548	133,765	-	70,035	278,348	-	415,036	-	-	415,036	320,519	13,189	333,708
Coyle	960	0.002510%	26,638	526	944	-	24,489	25,959	-	2,930	-	-	2,930	2,263	4,612	6,875
Crescent	1,200	0.003137%	33,298	658	1,180	-	2,415	4,253	-	3,663	-	-	3,663	2,828	455	3,283
Cromwell	660	0.001725%	18,314	362	649	-	1,172	2,183	-	2,014	-	-	2,014	1,556	221	1,776
Crowder	1,320	0.003451%	36,628	724	1,298	-	3,910	5,932	-	4,029	-	-	4,029	3,111	736	3,848
Cushing	141,502	0.369927%	3,926,437	77,574	139,194	-	78,441	295,209	-	431,882	-	-	431,882	333,528	14,772	348,300
Custer City	900	0.002353%	24,973	493	885	-	8,860	10,239	-	2,747	-	-	2,747	2,121	1,669	3,790
Cyril	1,260	0.003294%	34,963	691	1,239	-	813	2,743	-	3,846	-	-	3,846	2,970	153	3,123
Dacoma	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	2,141	5,071	2,263	(403)	1,860
Davenport	1,440	0.003765%	39,957	789	1,417	-	705	2,911	-	4,395	-	-	4,395	3,394	133	3,527
Davidson	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	3,528	5,542	1,556	(664)	891
Davis	1,380	0.003608%	38,293	757	1,357	-	-	2,114	-	4,212	-	5,525	9,737	3,253	(1,040)	2,212
Deer Creek	8,117	0.021220%	225,235	4,450	7,985	-	2,816	15,251	-	24,774	-	-	24,774	19,132	530	19,663
Del City	201,968	0.528004%	5,604,273	110,723	198,674	-	-	309,397	-	616,432	-	320,401	936,833	476,051	(60,339)	415,712
Delaware	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	6,625	8,456	1,414	(1,248)	167
Depew	660	0.001725%	18,314	362	649	-	16,836	17,847	-	2,014	-	-	2,014	1,556	3,171	4,726
Dewar	480	0.001255%	13,319	263	472	-	-	735	-	1,465	-	4,986	6,451	1,131	(939)	192
Dewey	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	5,417	9,080	2,828	(1,020)	1,808
Dibble	-	0.000000%	-	-	-	-	-	-	-	-	-	36,028	36,028	-	(6,785)	(6,785)
Dickson	1,260	0.003294%	34,963	691	1,239	-	-	1,930	-	3,846	-	2,320	6,166	2,970	(437)	2,533
Dill City	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	395	2,409	1,556	(74)	1,481
Dover	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Drummond	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	574	3,504	2,263	(108)	2,155
Drumright	26,467	0.069192%	734,412	14,510	26,035	-	15,418	55,962	-	80,780	-	-	80,780	62,384	2,903	65,288
Duncan	315,250	0.824154%	8,747,637	172,826	310,108	-	-	482,933	-	962,181	-	406,622	1,368,803	743,061	(76,577)	666,485
Durant	262,072	0.685133%	7,272,054	143,673	257,797	-	-	401,470	-	799,877	-	31,612	831,490	617,719	(5,953)	611,766
Dustin	840	0.002196%	23,309	461	826	-	7,330	8,616	-	2,564	-	-	2,564	1,980	1,380	3,360
Eakly	840	0.002196%	23,309	461	826	-	2,630	3,917	-	2,564	-	-	2,564	1,980	495	2,475
Earlsboro	1,380	0.003608%	38,293	757	1,357	-	5,440	7,554	-	4,212	-	-	4,212	3,253	1,025	4,277
East Duke	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	5,166	7,547	1,839	(973)	866
Edmond	1,364,114	3.566187%	37,851,799	747,832	1,341,863	-	41,594	2,131,289	-	4,163,443	-	-	4,163,443	3,215,292	7,833	3,223,126
El Reno	237,855	0.621822%	6,600,066	130,397	233,975	-	579,948	944,320	-	725,963	-	-	725,963	560,638	109,218	669,856
Eldorado	720	0.001882%	19,979	395	708	-	1,136	2,239	-	2,198	-	-	2,198	1,697	214	1,911
Elgin	7,911	0.020683%	219,529	4,337	7,782	-	19,417	31,537	-	24,147	-	-	24,147	18,648	3,657	22,304
Elk City	173,050	0.452403%	4,801,838	94,869	170,227	-	278,865	543,962	-	528,170	-	-	528,170	407,888	52,517	460,406
Elmore City	-	0.000000%	-	-	-	-	-	-	-	-	-	23,496	23,496	-	(4,425)	(4,425)
Empire City	1,080	0.002823%	29,968	592	1,062	-	5,620	7,274	-	3,296	-	-	3,296	2,546	1,058	3,604
Enid	735,039	1.921604%	20,396,061	402,962	723,049	-	155,732	1,281,743	-	2,243,430	-	-	2,243,430	1,732,528	29,328	1,761,856
Erick	1,320	0.003451%	36,628	724	1,298	-	2,343	4,365	-	4,029	-	-	4,029	3,111	441	3,553
Eufaula	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	6,948	10,427	2,687	(1,308)	1,379
Fairfax	1,500	0.003921%	41,622	822	1,476	-	669	2,967	-	4,578	-	-	4,578	3,536	126	3,662
Fairland	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	3,779	7,075	2,546	(712)	1,834
Fairmont	540	0.001412%	14,984	296	531	-	-	827	-	1,648	-	323	1,971	1,273	(61)	1,212
Fairview	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	92,364	96,027	2,828	(17,394)	(14,566)
Fargo	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	395	2,409	1,556	(74)	1,481
Fletcher	1,620	0.004235%	44,952	888	1,594	-	41,325	43,806	-	4,944	-	-	4,944	3,818	7,782	11,601
Forest Park	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	8,191	10,022	1,414	(1,543)	(128)
Forgan	660	0.001725%	18,314	362	649	-	16,836	17,847	-	2,014	-	-	2,014	1,556	3,171	4,726
Fort Cobb	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	467	2,847	1,839	(88)	1,751
Fort Gibson	14,263	0.037288%	395,778	7,819	14,030	-	-	21,850	-	43,533	-	66,835	110,368	33,619	(12,587)	21,032
Fort Supply	1,140	0.002980%	31,633	625	1,121	-	2,451	4,197	-	3,479	-	-	3,479	2,687	462	3,149
Foss	1,140	0.002980%	31,633	625	1,121	-	2,451	4,197	-	3,479	-	-	3,479	2,687	462	3,149
Foyil	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	431	2,628	1,697	(81)	1,616
Francis	840	0.002196%	23,309	461	826	-	7,330	8,616	-	2,564	-	-	2,564	1,980	1,380	3,360
Frederick	41,090	0.107421%	1,140,178	22,526	40,420	-	47,862	110,808	-	125,412	-	-	125,412	96,852	9,014	105,865
Freedom	60	0.000157%	1,665	33	59	-	-	92	-	183	-	64,259	64,443	141	(12,102)	(11,960)
Gage	780	0.002039%	21,644	428	767	-	5,799	6,994	-	2,381	-	-	2,381	1,839	1,092	2,931
Garber	1,260	0.003294%	34,963	691	1,239	-	10,211	12,142	-	3,846	-	-	3,846	2,970	1,923	4,893
Gate	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	3,815	7,294	2,687	(718)	1,969
Geary	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	5,309	8,423	2,404	(1,000)	1,404
Geronimo	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	574	3,504	2,263	(108)	2,155
Glencoe	1,620	0.004235%	44,952	888	1,594	-	16,262	18,743	-	4,944	-	-	4,944	3,818	3,062	6,881
Glenpool	123,003	0.321565%	3,413,117	67,432	120,996	-	-	188,429	-	375,420	-	45,697	421,117	289,925	(8,606)	281,319
Goldsby	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	6,948	10,427	2,687	(1,308)	1,379
Goltry	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	538	3,285	2,121	(101)	2,020
Goodwell	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	1,997	4,195	1,697	(376)	1,321

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions		
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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		Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan		Total Deferred Inflows of Resources	Differences Between Expected and Actual Plan Experience	Amortization of Deferred Amounts from Changes in Proportion	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions	
					Changes in Assumptions	Changes in Proportion			Changes in Assumptions	Changes in Proportion						
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Gooseneck Bend	480	0.001255%	13,319	263	472	-	-	735	-	1,465	-	6,553	8,018	1,131	(1,234)	(103)
Gore	1,320	0.003451%	36,628	724	1,298	-	33,672	35,694	-	4,029	-	-	4,029	3,111	6,341	9,453
Gotebo	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	431	2,628	1,697	(81)	1,616
Gracemont	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	1,997	4,195	1,697	(376)	1,321
Grandfield	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	2,248	5,728	2,687	(423)	2,264
Granite	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	502	3,066	1,980	(95)	1,885
Greenfield	-	0.000000%	-	-	-	-	-	-	-	-	-	20,364	20,364	-	(3,835)	(3,835)
Grove	33,384	0.087275%	926,341	18,302	32,839	-	28,202	79,342	-	101,891	-	-	101,891	78,687	5,311	83,998
Guthrie	173,566	0.453750%	4,816,145	95,152	170,734	-	443,555	709,441	-	529,744	-	-	529,744	409,104	83,532	492,636
Guymon	131,350	0.343385%	3,644,722	72,008	129,207	-	266,509	467,724	-	400,895	-	-	400,895	309,598	50,190	359,788
Haileyville	900	0.002353%	24,973	493	885	-	5,727	7,106	-	2,747	-	-	2,747	2,121	1,079	3,200
Hammon	1,320	0.003451%	36,628	724	1,298	-	11,742	13,764	-	4,029	-	-	4,029	3,111	2,211	5,323
Happyland	300	0.000784%	8,324	164	295	-	7,653	8,112	-	916	-	-	916	707	1,441	2,148
Hardesty	60	0.000157%	1,665	33	59	-	-	92	-	183	-	26,665	26,848	141	(5,022)	(4,880)
Harrar	30,014	0.078464%	832,826	16,454	29,524	-	16,308	62,286	-	91,605	-	-	91,605	70,744	3,071	73,815
Hartshorne	1,080	0.002823%	29,968	592	1,062	-	920	2,575	-	3,296	-	-	3,296	2,546	173	2,719
Haskell	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	8,406	11,336	2,263	(1,583)	680
Hauana	360	0.000941%	9,989	197	354	-	9,183	9,735	-	1,099	-	-	1,099	849	1,729	2,578
Haworth	1,560	0.004078%	43,287	855	1,535	-	633	3,023	-	4,761	-	-	4,761	3,677	119	3,796
Healdton	1,440	0.003765%	39,957	789	1,417	-	36,733	38,939	-	4,395	-	-	4,395	3,394	6,918	10,312
Heavener	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	2,248	5,728	2,687	(423)	2,264
Helena	1,320	0.003451%	36,628	724	1,298	-	5,476	7,498	-	4,029	-	-	4,029	3,111	1,031	4,143
Hennessey	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	538	3,285	2,121	(101)	2,020
Henryetta	66,817	0.174678%	1,854,049	36,630	65,727	-	-	102,357	-	203,933	-	31,628	235,561	157,491	(5,956)	151,534
Hickory	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	395	2,409	1,556	(74)	1,481
Hickory Hills	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	12,926	14,941	1,556	(2,434)	(879)
Hinton	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559
Hitchcock	120	0.000314%	3,330	66	118	-	-	184	-	366	-	18,869	19,235	283	(3,553)	(3,271)
Hobart	22,088	0.057744%	612,899	12,109	21,728	-	-	33,836	-	67,415	-	6,588	74,003	52,062	(1,241)	50,822
Holdenville	32,877	0.085949%	912,268	18,024	32,340	-	21,922	72,285	-	100,343	-	-	100,343	77,492	4,128	81,620
Hollis	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	6,840	9,770	2,263	(1,288)	975
Hominy	17,329	0.045302%	480,837	9,500	17,046	-	19,999	46,544	-	52,889	-	-	52,889	40,844	3,766	44,611
Hooker	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	8,478	11,774	2,546	(1,597)	949
Howe	660	0.001725%	18,314	362	649	-	16,836	17,847	-	2,014	-	-	2,014	1,556	3,171	4,726
Hugo	68,477	0.179018%	1,900,115	37,540	67,360	-	-	104,900	-	209,000	-	160,880	369,880	161,404	(30,298)	131,106
Hulbert	1,265	0.003307%	35,102	693	1,244	-	-	1,938	-	3,861	-	2,193	6,054	2,982	(413)	2,569
Hunter	1,140	0.002980%	31,633	625	1,121	-	7,150	8,897	-	3,479	-	-	3,479	2,687	1,347	4,034
Hydro	1,020	0.002667%	28,303	559	1,003	-	5,656	7,218	-	3,113	-	-	3,113	2,404	1,065	3,469
Idabel	46,267	0.120955%	1,283,824	25,364	45,512	-	-	70,876	-	141,212	-	24,154	165,366	109,053	(4,549)	104,505
Indiahoma	1,140	0.002980%	31,633	625	1,121	-	5,584	7,330	-	3,479	-	-	3,479	2,687	1,052	3,739
Inola	1,440	0.003765%	39,957	789	1,417	-	5,404	7,610	-	4,395	-	-	4,395	3,394	1,018	4,412
Jacktown	1,440	0.003765%	39,957	789	1,417	-	36,733	38,939	-	4,395	-	-	4,395	3,394	6,918	10,312
Jay	1,560	0.004078%	43,287	855	1,535	-	-	8,465	-	4,761	-	-	4,761	3,677	1,594	5,271
Jenks	140,688	0.367799%	3,903,848	77,128	138,393	-	223,937	439,458	-	429,397	-	-	429,397	331,609	42,173	373,782

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Jennings	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	2,033	4,414	1,839	(383)	1,456
Jet	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	2,033	4,414	1,839	(383)	1,456
Kansas	1,860	0.004863%	51,612	1,020	1,830	-	36,482	39,331	-	5,677	-	-	5,677	4,384	6,870	11,254
Kaw City	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	1,997	4,195	1,697	(376)	1,321
Kellyville	960	0.002510%	26,638	526	944	-	2,559	4,029	-	2,930	-	-	2,930	2,263	482	2,745
Keota	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	3,635	6,199	1,980	(685)	1,295
Ketchum	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	3,743	6,856	2,404	(705)	1,699
Keyes	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	2,033	4,414	1,839	(383)	1,456
Kiefer	1,999	0.005226%	55,474	1,096	1,967	-	7,931	10,994	-	6,102	-	-	6,102	4,712	1,494	6,206
Kingfisher	106,011	0.277142%	2,941,609	58,117	104,281	-	311,985	474,384	-	323,557	-	-	323,557	249,873	58,754	308,627
Kingston	1,080	0.002823%	29,968	592	1,062	-	8,753	10,407	-	3,296	-	-	3,296	2,546	1,648	4,194
Kinta	420	0.001098%	11,654	230	413	-	-	643	-	1,282	-	251	1,533	990	(47)	943
Kiowa	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	1,997	4,195	1,697	(376)	1,321
Konawa	960	0.002510%	26,638	526	944	-	992	2,463	-	2,930	-	-	2,930	2,263	187	2,450
Krebs	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	5,345	8,642	2,546	(1,007)	1,539
Kremlin	900	0.002353%	24,973	493	885	-	8,860	10,239	-	2,747	-	-	2,747	2,121	1,669	3,790
Lahoma	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	3,671	6,418	2,121	(691)	1,430
Lamar	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	-	2,628	1,697	(81)	1,616
Lamont	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	12,890	14,722	1,414	(2,428)	(1,013)
Langley	1,140	0.002980%	31,633	625	1,121	-	5,584	7,330	-	3,479	-	-	3,479	2,687	1,052	3,739
Laverne	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	2,248	5,728	2,687	(423)	2,264
Lawton	1,174,261	3.069857%	32,583,712	643,752	1,155,107	-	1,368,407	3,167,265	-	3,583,989	-	-	3,583,989	2,767,799	257,704	3,025,503
Leedey	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	538	3,285	2,121	(101)	2,020
Lenapah	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	6,661	8,675	1,556	(1,254)	301
Lexington	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	24,071	27,001	2,263	(4,533)	(2,270)
Lindsay	55,234	0.144397%	1,532,645	30,280	54,333	-	13,597	98,211	-	168,581	-	-	168,581	130,189	2,561	132,750
Little Axe	1,440	0.003765%	39,957	789	1,417	-	8,537	10,743	-	4,395	-	-	4,395	3,394	1,608	5,002
Loco	-	0.000000%	-	-	-	-	-	-	-	-	-	1,566	1,566	-	(295)	(295)
Locust Grove	1,320	0.003451%	36,628	724	1,298	-	-	2,022	-	4,029	-	790	4,818	3,111	(149)	2,963
Lone Grove	7,923	0.020712%	219,840	4,343	7,793	-	-	12,137	-	24,181	-	79,951	104,132	18,674	(15,057)	3,617
Lone Wolf	900	0.002353%	24,973	493	885	-	4,161	5,540	-	2,747	-	-	2,747	2,121	784	2,905
Longdale	1,080	0.002823%	29,968	592	1,062	-	4,053	5,708	-	3,296	-	-	3,296	2,546	763	3,309
Luther	1,140	0.002980%	31,633	625	1,121	-	2,451	4,197	-	3,479	-	-	3,479	2,687	462	3,149
Macomb	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	2,177	5,290	2,404	(410)	1,994
Madill	25,025	0.065422%	694,397	13,719	24,617	-	27,839	66,174	-	76,379	-	-	76,379	58,985	5,243	64,228
Manchester	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	3,671	6,418	2,121	(691)	1,430
Mangum	24,237	0.063362%	672,527	13,287	23,841	-	40,660	77,789	-	73,973	-	-	73,973	57,127	7,657	64,785
Manitou	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	3,658	5,673	1,556	(689)	867
Mannford	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	2,141	5,071	2,263	(403)	1,860
Mannsville	1,260	0.003294%	34,963	691	1,239	-	-	1,930	-	3,846	-	754	4,599	2,970	(142)	2,828
Maple	240	0.000627%	6,660	132	236	-	6,122	6,490	-	733	-	-	733	566	1,153	1,719
Maremecc	540	0.001412%	14,984	296	531	-	-	827	-	1,648	-	1,889	3,538	1,273	(356)	917
Marietta	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559
Marland	540	0.001412%	14,984	296	531	-	-	827	-	1,648	-	323	1,971	1,273	(61)	1,212

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions					
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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		Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan		Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
					Investments	Assumptions					Investments	Assumptions						
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520		
Marlow	18,644	0.048740%	517,332	10,221	18,340	-	69,751	98,312	-	56,903	-	-	56,903	43,944	13,136	57,080		
Marshall	-	0.000000%	-	-	-	-	-	-	-	-	-	43,860	43,860	-	(8,260)	(8,260)		
Maud	1,440	0.003765%	39,957	789	1,417	-	-	2,206	-	4,395	-	3,994	8,389	3,394	(752)	2,642		
Maysville	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	2,177	5,290	2,404	(410)	1,994		
McAlester	285,958	0.747576%	7,934,836	156,767	281,293	-	-	438,061	-	872,779	-	260,057	1,132,835	674,019	(48,975)	625,044		
McCurtain	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	1,925	3,757	1,414	(363)	1,052		
McLoud	13,869	0.036257%	384,840	7,603	13,643	-	42,638	63,884	-	42,330	-	-	42,330	32,690	8,030	40,720		
Medford	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	5,238	7,985	2,121	(986)	1,135		
Meeker	1,020	0.002667%	28,303	559	1,003	-	956	2,519	-	3,113	-	-	3,113	2,404	180	2,584		
Meno	960	0.002510%	26,638	526	944	-	5,691	7,162	-	2,930	-	-	2,930	2,263	1,072	3,335		
Miami	160,255	0.418954%	4,446,809	87,855	157,641	-	56,379	301,875	-	489,119	-	-	489,119	377,731	10,618	388,348		
Midwest City	999,468	2.612897%	27,733,504	547,927	983,165	-	2,154,858	3,685,950	-	3,050,499	-	-	3,050,499	2,355,802	405,811	2,761,613		
Milburn	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	538	3,285	2,121	(101)	2,020		
Mill Creek	1,020	0.002667%	28,303	559	1,003	-	956	2,519	-	3,113	-	-	3,113	2,404	180	2,584		
Millerton	360	0.000941%	9,989	197	354	-	-	551	-	1,099	-	8,047	9,146	849	(1,516)	(667)		
Minco	1,012	0.002646%	28,081	555	995	-	2,319	3,869	-	3,089	-	-	3,089	2,385	437	2,822		
Monkey Island	18,520	0.048416%	513,894	10,153	18,218	-	82,150	110,521	-	56,525	-	-	56,525	43,652	15,471	59,123		
Moore	914,996	2.392064%	25,389,560	501,618	900,071	-	310,631	1,712,319	-	2,792,681	-	-	2,792,681	2,156,697	58,499	2,215,196		
Mooreland	1,320	0.003451%	36,628	724	1,298	-	777	2,799	-	4,029	-	-	4,029	3,111	146	3,258		
Morgans Corner	720	0.001882%	19,979	395	708	-	1,136	2,239	-	2,198	-	-	2,198	1,697	214	1,911		
Morris	900	0.002353%	24,973	493	885	-	2,594	3,973	-	2,747	-	-	2,747	2,121	489	2,610		
Morrison	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	3,707	6,637	2,263	(698)	1,565		
Mounds	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	2,555	4,936	1,839	(481)	1,357		
Mountain Park	480	0.001255%	13,319	263	472	-	-	735	-	1,465	-	287	1,752	1,131	(54)	1,077		
Mountain View	900	0.002353%	24,973	493	885	-	1,028	2,407	-	2,747	-	-	2,747	2,121	194	2,315		
Muldrow	1,440	0.003765%	39,957	789	1,417	-	8,537	10,743	-	4,395	-	-	4,395	3,394	1,608	5,002		
Mulhall	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	2,177	5,290	2,404	(410)	1,994		
Muskogee	656,169	1.715415%	18,207,555	359,724	645,466	-	191,563	1,196,753	-	2,002,709	-	-	2,002,709	1,546,627	36,076	1,582,703		
Mustang	160,867	0.420551%	4,463,767	88,190	158,242	-	125,632	372,065	-	490,984	-	-	490,984	379,171	23,660	402,831		
Nash	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559		
Newcastle	118,161	0.308907%	3,278,769	64,778	116,234	-	185,080	366,092	-	360,643	-	-	360,643	278,513	34,855	313,368		
Newkirk	32,120	0.083970%	891,269	17,609	31,596	-	-	49,205	-	98,034	-	28,562	126,595	75,708	(5,379)	70,329		
Nichols Hills	123,760	0.323545%	3,434,136	67,848	121,742	-	-	189,589	-	377,732	-	117,317	495,049	291,710	(22,094)	269,616		
Nicoma Park	14,273	0.037313%	396,047	7,825	14,040	-	38,319	60,184	-	43,563	-	-	43,563	33,642	7,216	40,858		
Noble	80,597	0.210704%	2,236,426	44,185	79,282	-	210,711	334,178	-	245,992	-	-	245,992	189,972	39,682	229,653		
Norman	1,589,417	4.155192%	44,103,551	871,347	1,563,490	-	2,155,883	4,590,721	-	4,851,094	-	-	4,851,094	3,746,343	406,004	4,152,347		
Nowata	20,119	0.052596%	558,263	11,030	19,791	-	29,047	59,867	-	61,405	-	-	61,405	47,421	5,470	52,891		
NW Rogers	135,690	0.354733%	3,765,165	74,388	133,477	-	284,436	492,301	-	414,143	-	-	414,143	319,829	53,566	373,395		
Oak Cliff	17,952	0.046931%	498,126	9,841	17,659	-	87,277	114,777	-	54,791	-	-	54,791	42,313	16,436	58,749		
Oak Grove	1,440	0.003765%	39,957	789	1,417	-	36,733	38,939	-	4,395	-	-	4,395	3,394	6,918	10,312		
Oak Grove Rural	1,380	0.003608%	38,293	757	1,357	-	8,573	10,687	-	4,212	-	-	4,212	3,253	1,615	4,867		
Oakwood	60	0.000157%	1,665	33	59	-	-	92	-	183	-	36	219	141	(7)	135		
Oilton	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	2,105	4,852	2,121	(396)	1,725		
Okarche	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	6,732	9,113	1,839	(1,268)	571		

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions				
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Okay	1,260	0.003294%	34,963	691	1,239	-	813	2,743	-	3,846	-	-	3,846	2,970	153	3,123
Okeene	1,380	0.003608%	38,293	757	1,357	-	-	2,114	-	4,212	-	3,958	8,170	3,253	(745)	2,507
Okemah	660	0.001725%	18,314	362	649	-	-	1,011	-	2,014	-	9,793	11,808	1,556	(1,844)	(289)
Oklahoma City	10,959,595	28.651532%	304,109,727	6,008,251	10,780,821	-	-	16,789,073	-	33,450,024	-	4,041,343	37,491,366	25,832,370	(761,081)	25,071,289
Okmulgee	140,257	0.366672%	3,891,883	76,891	137,969	-	6,373	221,233	-	428,081	-	-	428,081	330,593	1,200	331,793
Oktaha	180	0.000471%	4,995	99	177	-	-	276	-	549	-	23,604	24,153	424	(4,445)	(4,021)
Olustee	-	0.000000%	-	-	-	-	-	-	-	-	-	1,566	1,566	-	(295)	(295)
Optima	60	0.000157%	1,665	33	59	-	-	92	-	183	-	36	219	141	(7)	135
Orlando	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	2,105	4,852	2,121	(396)	1,725
Owasso	489,432	1.279517%	13,580,895	268,316	481,449	-	325,475	1,075,239	-	1,493,807	-	-	1,493,807	1,153,619	61,295	1,214,914
Paden	900	0.002353%	24,973	493	885	-	2,594	3,973	-	2,747	-	-	2,747	2,121	489	2,610
Panama	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	682	4,161	2,687	(128)	2,559
Paoli	1,080	0.002823%	29,968	592	1,062	-	4,053	5,708	-	3,296	-	-	3,296	2,546	763	3,309
Pauls Valley	52,630	0.137590%	1,460,388	28,853	51,771	-	53,472	134,096	-	160,633	-	-	160,633	124,052	10,070	134,122
Pawhuska	36,781	0.096157%	1,020,613	20,164	36,181	-	-	56,345	-	112,261	-	33,728	145,988	86,695	(6,352)	80,343
Pawnee	10,533	0.027537%	292,277	5,774	10,361	-	-	16,136	-	32,148	-	6,932	39,081	24,827	(1,306)	23,522
Perkins	9,127	0.023860%	253,256	5,004	8,978	-	8,772	22,753	-	27,856	-	-	27,856	21,513	1,652	23,164
Pernell	240	0.000627%	6,660	132	236	-	6,122	6,490	-	733	-	-	733	566	1,153	1,719
Perry	63,279	0.165428%	1,755,868	34,690	62,246	-	196,747	293,684	-	193,134	-	-	193,134	149,151	37,052	186,203
Piedmont	22,752	0.059480%	631,326	12,473	22,381	-	42,467	77,321	-	69,442	-	-	69,442	53,627	7,998	61,625
Pink	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	3,743	6,856	2,404	(705)	1,699
Pocola	1,380	0.003608%	38,293	757	1,357	-	3,874	5,988	-	4,212	-	-	4,212	3,253	730	3,982
Ponca City	515,395	1.347390%	14,301,303	282,549	506,987	-	805,050	1,594,586	-	1,573,047	-	-	1,573,047	1,214,813	151,610	1,366,424
Pond Creek	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	431	2,628	1,697	(81)	1,616
Porter	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	467	2,847	1,839	(88)	1,751
Porum	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	2,248	5,728	2,687	(423)	2,264
Poteau	29,806	0.077921%	827,064	16,340	29,320	-	24,282	69,942	-	90,971	-	-	90,971	70,254	4,573	74,827
Prague	1,380	0.003608%	38,293	757	1,357	-	-	2,114	-	4,212	-	3,958	8,170	3,253	(745)	2,507
Prue	420	0.001098%	11,654	230	413	-	-	643	-	1,282	-	3,384	4,666	990	(637)	353
Pryor	82,552	0.215815%	2,290,679	45,257	81,206	-	-	126,462	-	251,959	-	5,853	257,812	194,580	(1,102)	193,478
Purcell	76,331	0.199551%	2,118,046	41,846	75,086	-	6,619	123,551	-	232,971	-	-	232,971	179,916	1,247	181,162
Putnam	120	0.000314%	3,330	66	118	-	-	184	-	366	-	72	438	283	(14)	269
Quapaw	1,320	0.003451%	36,628	724	1,298	-	5,476	7,498	-	4,029	-	-	4,029	3,111	1,031	4,143
Quinton	960	0.002510%	26,638	526	944	-	4,125	5,596	-	2,930	-	-	2,930	2,263	777	3,040
Ralston	600	0.001569%	16,649	329	590	-	-	919	-	1,831	-	1,925	3,757	1,414	(363)	1,052
Ramona	1,380	0.003608%	38,293	757	1,357	-	35,202	37,316	-	4,212	-	-	4,212	3,253	6,629	9,882
Ratliff City	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	6,984	10,646	2,828	(1,315)	1,513
Rattan	1,200	0.003137%	33,298	658	1,180	-	30,611	32,449	-	3,663	-	-	3,663	2,828	5,765	8,593
Ravia	840	0.002196%	23,309	461	826	-	5,763	7,050	-	2,564	-	-	2,564	1,980	1,085	3,065
Red Oak	-	0.000000%	-	-	-	-	-	-	-	-	-	21,930	21,930	-	(4,130)	(4,130)
Redrock	840	0.002196%	23,309	461	826	-	21,428	22,714	-	2,564	-	-	2,564	1,980	4,035	6,015
Reydon	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	610	3,723	2,404	(115)	2,289
RFPD 1 Sequoyah	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	9,901	12,465	1,980	(1,865)	115
Ringling	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	10,116	13,779	2,828	(1,905)	923

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Ringwood	1,020	0.002667%	28,303	559	1,003	-	956	2,519	-	3,113	-	-	3,113	2,404	180	2,584
Ripley	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	13,070	15,817	2,121	(2,461)	(340)
Rocky	1,560	0.004078%	43,287	855	1,535	-	38,228	40,617	-	4,761	-	-	4,761	3,677	7,199	10,876
Roff	1,080	0.002823%	29,968	592	1,062	-	10,319	11,973	-	3,296	-	-	3,296	2,546	1,943	4,489
Roland	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	574	3,504	2,263	(108)	2,155
Roosevelt	786	0.002055%	21,810	431	773	-	4,386	5,590	-	2,399	-	-	2,399	1,853	826	2,679
Rush Springs	1,380	0.003608%	38,293	757	1,357	-	2,307	4,421	-	4,212	-	-	4,212	3,253	435	3,687
Ryan	-	0.000000%	-	-	-	-	-	-	-	-	-	20,364	20,364	-	(3,835)	(3,835)
Salina	1,200	0.003137%	33,298	658	1,180	-	7,114	8,953	-	3,663	-	-	3,663	2,828	1,340	4,168
Sallisaw	34,201	0.089412%	949,024	18,750	33,643	-	19,595	71,988	-	104,386	-	-	104,386	80,614	3,690	84,304
Sand Springs	270,276	0.706580%	7,499,699	148,170	265,868	-	101,021	515,059	-	824,916	-	-	824,916	637,056	19,025	656,081
Sapulpa	378,158	0.988613%	10,493,224	207,313	371,989	-	-	579,302	-	1,154,184	-	152,767	1,306,951	891,339	(28,770)	862,569
Savanna	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	6,876	9,989	2,404	(1,295)	1,109
Sayre	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	5,345	8,642	2,546	(1,007)	1,539
Seiling	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	3,851	7,513	2,828	(725)	2,103
Seminole	115,552	0.302086%	3,206,365	63,348	113,667	-	232,634	409,649	-	352,679	-	-	352,679	272,362	43,811	316,173
Sentinel	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	2,212	5,509	2,546	(417)	2,129
Shady Point	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	2,069	4,633	1,980	(390)	1,590
Shattuck	1,320	0.003451%	36,628	724	1,298	-	-	2,022	-	4,029	-	790	4,818	3,111	(149)	2,963
Shawnee	439,463	1.148884%	12,194,345	240,922	432,295	-	266,000	939,217	-	1,341,296	-	-	1,341,296	1,035,839	50,094	1,085,934
Shidler	-	0.000000%	-	-	-	-	-	-	-	-	-	20,364	20,364	-	(3,835)	(3,835)
Skiatook	111,892	0.292517%	3,104,804	61,341	110,067	-	-	171,408	-	341,508	-	131,490	472,998	263,735	(24,763)	238,973
Slaughterville	1,200	0.003137%	33,298	658	1,180	-	2,415	4,253	-	3,663	-	-	3,663	2,828	455	3,283
Snyder	1,620	0.004235%	44,952	888	1,594	-	9,996	12,478	-	4,944	-	-	4,944	3,818	1,882	5,701
Soper	-	0.000000%	-	-	-	-	-	-	-	-	-	17,231	17,231	-	(3,245)	(3,245)
South Coffeyville	1,740	0.004549%	48,282	954	1,712	-	6,791	9,457	-	5,311	-	-	5,311	4,101	1,279	5,380
Spavinaw	1,200	0.003137%	33,298	658	1,180	-	30,611	32,449	-	3,663	-	-	3,663	2,828	5,765	8,593
Spencer	19,759	0.051654%	548,264	10,832	19,436	-	-	30,268	-	60,305	-	435,801	496,106	46,572	(82,072)	(35,500)
Sperry	120	0.000314%	3,330	66	118	-	-	184	-	366	-	22,002	22,368	283	(4,143)	(3,861)
Spiro	1,260	0.003294%	34,963	691	1,239	-	3,946	5,876	-	3,846	-	-	3,846	2,970	743	3,713
Springer	1,620	0.004235%	44,952	888	1,594	-	9,996	12,478	-	4,944	-	-	4,944	3,818	1,882	5,701
Sterling	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	2,212	5,509	2,546	(417)	2,129
Stigler	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	718	4,380	2,828	(135)	2,693
Stillwater	663,084	1.733492%	18,399,430	363,515	652,268	-	-	1,015,783	-	2,023,814	-	83,323	2,107,136	1,562,926	(15,692)	1,547,234
Stilwell	7,177	0.018763%	199,153	3,935	7,060	-	-	10,995	-	21,906	-	-	21,906	16,917	(1,451)	15,466
Stonebluff	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	1,997	4,195	1,697	(376)	1,321
Stonewall	660	0.001725%	18,314	362	649	-	1,172	2,183	-	2,014	-	-	2,014	1,556	221	1,776
Stratford	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	2,248	5,728	2,687	(423)	2,264
Stringtown	840	0.002196%	23,309	461	826	-	16,728	18,015	-	2,564	-	-	2,564	1,980	3,150	5,130
Stroud	1,260	0.003294%	34,963	691	1,239	-	-	1,930	-	3,846	-	5,453	9,299	2,970	(1,027)	1,943
Stuart	840	0.002196%	23,309	461	826	-	7,330	8,616	-	2,564	-	-	2,564	1,980	1,380	3,360
Sulphur	52,469	0.137168%	1,455,917	28,764	51,613	-	-	80,377	-	160,141	-	53,026	213,167	123,672	(9,986)	113,686
Summit	-	0.000000%	-	-	-	-	-	-	-	-	-	3,133	3,133	-	(590)	(590)
SW Lincoln	10,174	0.026599%	282,322	5,578	10,008	-	37,966	53,553	-	31,053	-	-	31,053	23,982	7,150	31,132

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions				
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Sweetwater	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	2,033	4,414	1,839	(383)	1,456
Taft	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	6,696	8,894	1,697	(1,261)	436
Tahlequah	94,212	0.246298%	2,614,231	51,649	92,676	-	218,668	362,992	-	287,548	-	-	287,548	222,064	41,180	263,244
Talihina	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	5,202	7,766	1,980	(980)	1,000
Taloga	1,260	0.003294%	34,963	691	1,239	-	813	2,743	-	3,846	-	-	3,846	2,970	153	3,123
Tecumseh	23,614	0.061733%	655,237	12,945	23,228	-	20,214	56,388	-	72,072	-	-	72,072	55,659	3,807	59,465
Temple	1,260	0.003294%	34,963	691	1,239	-	8,645	10,575	-	3,846	-	-	3,846	2,970	1,628	4,598
Terral	60	0.000157%	1,665	33	59	-	-	92	-	183	-	28,232	28,415	141	(5,317)	(5,175)
Texhoma	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	5,345	8,642	2,546	(1,007)	1,539
The Village	192,954	0.504437%	5,354,133	105,781	189,806	-	180,262	475,849	-	588,919	-	-	588,919	454,803	33,948	488,750
Thomas	1,080	0.002823%	29,968	592	1,062	-	-	1,654	-	3,296	-	646	3,942	2,546	(122)	2,424
Tipton	900	0.002353%	24,973	493	885	-	-	1,379	-	2,747	-	3,671	6,418	2,121	(691)	1,430
Tishomingo	13,094	0.034230%	363,322	7,178	12,880	-	47,554	67,612	-	39,963	-	-	39,963	30,862	8,955	39,818
Tonkawa	40,334	0.105444%	1,119,195	22,112	39,676	-	-	61,788	-	123,104	-	37,600	160,704	95,069	(7,081)	87,988
Tryon	-	0.000000%	-	-	-	-	-	-	-	-	-	20,364	20,364	-	(3,835)	(3,835)
Tulsa	6,014,173	15.722777%	166,882,848	3,297,080	5,916,069	-	-	9,213,150	-	18,355,990	-	9,500,445	27,856,435	14,175,737	(1,789,161)	12,386,576
Tushka	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	2,141	5,071	2,263	(403)	1,860
Tuttle	51,175	0.133786%	1,420,017	28,055	50,340	-	42,633	121,028	-	156,192	-	-	156,192	120,622	8,029	128,651
Tyrone	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	502	3,066	1,980	(95)	1,885
Union City	1,320	0.003451%	36,628	724	1,298	-	777	2,799	-	4,029	-	-	4,029	3,111	146	3,258
Valleyview	420	0.001098%	11,654	230	413	-	10,714	11,357	-	1,282	-	-	1,282	990	2,018	3,008
Valliant	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	3,743	6,856	2,404	(705)	1,699
Velma	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	16,239	19,169	2,263	(3,058)	(795)
Verden	840	0.002196%	23,309	461	826	-	-	1,287	-	2,564	-	11,467	14,031	1,980	(2,160)	(180)
Vian	780	0.002039%	21,644	428	767	-	-	1,195	-	2,381	-	8,299	10,679	1,839	(1,563)	276
Vici	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	3,851	7,513	2,828	(725)	2,103
Vinita	54,538	0.142579%	1,513,340	29,899	53,649	-	-	83,547	-	166,457	-	119,015	285,472	128,550	(22,413)	106,136
Wagoner	39,897	0.104303%	1,107,076	21,872	39,246	-	-	61,119	-	121,771	-	9,159	130,930	94,040	(1,725)	92,315
Wakita	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	8,263	10,460	1,697	(1,556)	141
Walters	19,001	0.049675%	527,255	10,417	18,691	-	4,722	33,830	-	57,994	-	-	57,994	44,787	889	45,676
Wanette	720	0.001882%	19,979	395	708	-	-	1,103	-	2,198	-	431	2,628	1,697	(81)	1,616
Wapanucka	-	0.000000%	-	-	-	-	-	-	-	-	-	14,098	14,098	-	(2,655)	(2,655)
Warner	1,200	0.003137%	33,298	658	1,180	-	-	1,838	-	3,663	-	5,417	9,080	2,828	(1,020)	1,808
Warr Acres	169,262	0.442499%	4,696,726	92,793	166,501	-	334,076	593,370	-	516,608	-	-	516,608	398,960	62,915	461,874
Washington	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	3,707	6,637	2,263	(698)	1,565
Watonga	18,230	0.047658%	505,846	9,994	17,932	-	-	27,926	-	55,640	-	12,546	68,186	42,969	(2,363)	40,606
Watts	1,680	0.004392%	46,617	921	1,653	-	-	2,574	-	5,128	-	3,616	8,743	3,960	(681)	3,279
Waukomis	1,320	0.003451%	36,628	724	1,298	-	2,343	4,365	-	4,029	-	-	4,029	3,111	441	3,553
Waurika	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	2,141	5,071	2,263	(403)	1,860
Wayne	1,080	0.002823%	29,968	592	1,062	-	2,487	4,141	-	3,296	-	-	3,296	2,546	468	3,014
Waynoka	1,380	0.003608%	38,293	757	1,357	-	-	2,114	-	4,212	-	13,357	17,569	3,253	(2,515)	737
Weatherford	108,085	0.282564%	2,999,158	59,254	106,321	-	66,989	232,564	-	329,887	-	-	329,887	254,761	12,616	267,377
Webbers Falls	660	0.001725%	18,314	362	649	-	-	4,304	-	2,014	-	-	2,014	1,556	811	2,366
Welch	1,140	0.002980%	31,633	625	1,121	-	7,150	8,897	-	3,479	-	-	3,479	2,687	1,347	4,034

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, 2015

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions			
	Employer Contributions	Employer Allocation Percentage	June 30, 2015 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	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense ⁽¹⁾	Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense, Excluding That Attributable to Employer-Paid Member Contributions
TOTAL TO BE ALLOCATED	38,251,340	100%	1,061,408,249	20,970,087	37,627,382	-	18,962,652	77,560,121	-	116,747,765	-	18,962,652	135,710,417	90,160,520	-	90,160,520
Weleetka	840	0.002196%	23,309	461	826	-	1,064	2,351	-	2,564	-	-	2,564	1,980	200	2,180
Wellston	1,020	0.002667%	28,303	559	1,003	-	-	1,563	-	3,113	-	610	3,723	2,404	(115)	2,289
Westville	1,320	0.003451%	36,628	724	1,298	-	777	2,799	-	4,029	-	-	4,029	3,111	146	3,258
Wetumka	1,200	0.003137%	33,298	658	1,180	-	2,415	4,253	-	3,663	-	-	3,663	2,828	455	3,283
Wewoka	43,497	0.113714%	1,206,965	23,846	42,787	-	83,553	150,186	-	132,758	-	-	132,758	102,525	15,735	118,260
Whitefield	420	0.001098%	11,654	230	413	-	-	643	-	1,282	-	1,818	3,100	990	(342)	648
Whitehorn	-	0.000000%	-	-	-	-	-	-	-	-	-	18,797	18,797	-	(3,540)	(3,540)
Wilburton	1,500	0.003921%	41,622	822	1,476	-	-	2,298	-	4,578	-	7,163	11,741	3,536	(1,349)	2,187
Willow	900	0.002353%	24,973	493	885	-	2,594	3,973	-	2,747	-	-	2,747	2,121	489	2,610
Wilson	960	0.002510%	26,638	526	944	-	-	1,471	-	2,930	-	2,141	5,071	2,263	(403)	1,860
Wister	1,020	0.002667%	28,303	559	1,003	-	2,523	4,085	-	3,113	-	-	3,113	2,404	475	2,879
Woodcrest	960	0.002510%	26,638	526	944	-	8,824	10,295	-	2,930	-	-	2,930	2,263	1,662	3,925
Woodward	170,031	0.444510%	4,718,064	93,214	167,257	-	294,995	555,466	-	518,955	-	-	518,955	400,772	55,555	456,327
Wright City	780	0.002039%	21,644	428	767	-	1,100	2,295	-	2,381	-	-	2,381	1,839	207	2,046
Wyandotte	1,860	0.004863%	51,612	1,020	1,830	-	44,314	47,163	-	5,677	-	-	5,677	4,384	8,345	12,729
Wynnewood	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	3,815	7,294	2,687	(718)	1,969
Yale	1,140	0.002980%	31,633	625	1,121	-	-	1,746	-	3,479	-	5,381	8,861	2,687	(1,013)	1,674
Yukon	367,949	0.961926%	10,209,958	201,717	361,947	-	933,134	1,496,799	-	1,123,027	-	-	1,123,027	867,277	175,732	1,043,009
Zena	120	0.000314%	3,330	66	118	-	-	184	-	366	-	17,311	17,678	283	(3,260)	(2,977)
	<u>\$ 38,251,340</u>	<u>100.0000%</u>	<u>1,061,408,249</u>	<u>20,970,087</u>	<u>37,627,382</u>	<u>-</u>	<u>18,962,652</u>	<u>77,560,121</u>	<u>-</u>	<u>116,747,765</u>	<u>-</u>	<u>18,962,652</u>	<u>135,710,417</u>	<u>90,160,520</u>	<u>(0)</u>	<u>90,160,520</u>

⁽¹⁾ Allocable pension expense is meant to reflect the pension expense to which the proportionate share applies.

As the percentages used for the allocations are actual and to a greater precision than the presented percentages, actual amounts presented may be different than the computed amounts due to rounding.

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, 2015

(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, 2015, there were 471 cities, 24 fire protection districts, and 123 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.

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

The System administers the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). For report purposes, the System is deemed to be the administrator of the Plan.

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

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, 2015, the State’s contribution to the System totaled \$91,235,807. 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 2015.

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.

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**

(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.

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, 2015. The System’s actuarial report is dated July 1, 2015.

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, 2015, the membership’s remaining service life was 6.31 years.

(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. 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, 2015 and 2014. Employer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the Schedules may result in immaterial differences.

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

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, 2014, and June 30, 2015.

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.

2015 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2015 and that of fiscal year 2014.

Employer Change in Proportion of June 30, 2014, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2014.

Employer Change in Proportion of June 30, 2014, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2014.

Employer Change in Proportion of June 30, 2014, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2014.

Total Change in Proportionate Share of June 30, 2014, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2014, to be amortized as part of pension expense commencing in 2015. This change in proportion is then amortized over the remaining service life of the System's members, with the remaining unamortized balance presented as either a deferred inflow or deferred outflow due to changes in proportion.

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

Net Pension Liability

The total pension liability was calculated using a discount rate of 7.5%. For the fiscal year ended June 30, 2015, the System had a net pension liability of \$1,061,408,249 to be allocated proportionately among participating employers. The System's net pension liability at June 30, 2015, was calculated as follows:

Total pension liability	\$ 3,344,974,631
Plan fiduciary net position	<u>2,283,566,382</u>
Employer' net pension liability	<u>\$ 1,061,408,249</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>68.27%</u>

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

	1% Decrease in Discount Rate <u>(6.5%)</u>	Current Discount Rate <u>(7.5%)</u>	1% Increase in Discount Rate <u>(8.5%)</u>
Employers' net pension liability	<u>\$ 1,378,127,473</u>	<u>1,061,408,249</u>	<u>795,774,620</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, 2007, to June 30, 2012. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2015, the System experienced a loss over expected experience, resulting in a system-wide deferred outflow for plan experience of \$1,225,109. 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 6.31 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal 2015, \$194,154 was included as a component of the calculation for pension expense, with the remaining balance of \$1,030,955 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 2015.

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 2015, the System's estimated investment return was \$163,651,994. Actual investment earnings for fiscal 2015 were \$116,617,766, short of the expected return by \$47,034,228. This amount is amortized over 5 years, resulting in \$9,406,846 used as a component of pension expense for fiscal year 2015, with the remaining balance of \$37,627,382 to be amortized over the next 4 years as a deferred outflow. These are collective plan amounts and are multiplied by each employer's proportionate share to determine each employer's allocation of this amount.

Changes in Assumptions

On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the Plan will generally experience an increase or decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2015, 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, 2014, and June 30, 2015. Proportionate changes are then multiplied by the June 30, 2014, 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

*Changes in Proportion and Differences between Employer Contributions and
Proportionate Share of Contributions, 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, 2015.

	Total Fiscal (Gains)/Losses	Amount Included in 2015 Pension Expense Calculation	Deferred Inflows Balance for <u>2015</u>	Deferred Outflows Balance for <u>2015</u>	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	4,562,730	-	19,939,132	6.37
2015	1,225,109	194,154	-	1,030,955	6.31
Differences between Projected and Actual Earnings					
2014	(194,579,607)	(38,915,921)	(116,747,765)	-	5
2015	47,034,228	9,406,846	-	37,627,382	5
Differences Due to Changes in Proportion					
2014	-	-	-	-	6.37
2015	-	-	<u>(18,962,652)</u>	<u>18,962,652</u>	6.31
			<u>(135,710,417)</u>	<u>77,560,121</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

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

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

<u>Year Ending June 30:</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2016	\$ (42,487,042)	17,934,851
2017	(42,487,042)	17,934,851
2018	(42,487,044)	17,934,851
2019	(3,571,121)	17,934,849
2020	(3,571,121)	4,653,487
2021	<u>(1,107,047)</u>	<u>1,167,232</u>
	<u>\$ (135,710,417)</u>	<u>77,560,121</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, 2015, the Plan’s collective pension expense allocated to all participating employers was \$90,160,520. This amount as of June 30, 2015, was calculated as follows:

Service cost	\$ 61,193,365
Interest on total pension liability	239,652,841
Expensed portion of differences between expected and actual experience	4,756,884
Changes in assumptions	-
Employee contributions	(24,310,588)
Projected earnings on pension plan investments	(163,651,994)
Differences between projected and actual earnings on plan investments	(29,509,075)
Pension plan administrative expense	2,029,087
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u>\$ 90,160,520</u>

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

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

(4) CHANGES IN NET PENSION LIABILITY

A summary of the changes in net pension liability for the year ended June 30, 2015, is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
	<u> </u>	<u> </u>	<u> </u>
Balances at June 30, 2014	\$ 3,225,452,386	2,197,104,543	1,028,347,843
Changes for the year:			
Service cost	61,193,365	-	61,193,365
Interest	239,652,841	-	239,652,841
Difference between expected and actual experience	1,225,109	-	1,225,109
Contributions—employer/municipalities	-	38,875,835	(38,875,835)
Contributions—State of Oklahoma, a non-employer contributing entity	-	91,235,807	(91,235,807)
Contributions—employee	-	24,310,588	(24,310,588)
Net investment income	-	116,617,766	(116,617,766)
Benefit payments, including refunds	(182,549,070)	(182,549,070)	-
Administrative expense	-	(2,029,087)	2,029,087
Other changes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Balances at June 30, 2015	<u>\$ 3,344,974,631</u>	<u>2,283,566,382</u>	<u>1,061,408,249</u>

See Independent Auditors' Report.

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

(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, 2015.

(6) COUNTY FIRE DEPARTMENTS

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

(7) CONTRIBUTIONS DURING THE MEASUREMENT PERIOD

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

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

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

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