

**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, 2016

(With Independent Auditors' Report Thereon)



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

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

Table of Contents

	<u>Page</u>
<u>Independent Auditors' Report</u>	1
<u>Schedules:</u>	
Schedule of Employer Allocations.....	3
Schedule of Pension Amounts by Participating Employer	21
Notes to Schedules of Employer Allocations and Pension Amounts by Participating Employer	37



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, 2016. We have also audited the total for all entities of the columns titled "Net Pension Liability," "Total Deferred Outflows of Resources," "Total Deferred Inflows of Resources," and "Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts" (specified column totals) included in the accompanying Schedules of the Plan as of and for the year ended June 30, 2016, and the related notes to the Schedules.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibility, Continued

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the individual columns labeled "Employer Allocations" and 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

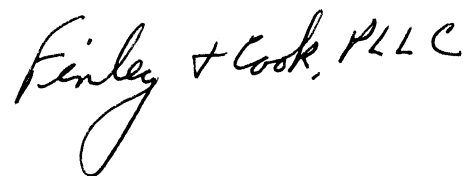
In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer proportionate share of allocable pension plan expense, excluding that attributable to employer-paid member contributions and employer-specific amounts, for the total of all participating entities for the Plan as of and for the year ended June 30, 2016, 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, 2016, and our report thereon, dated October 12, 2016, 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 8, 2017

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Ada	195,288	0.510539%	206,384	0.527017%	0.016478 %	174,900	19,238	(9,656)	184,482	29,470	155,012	-
Adair	1,140	0.002980%	1,080	0.002758%	(0.000222)%	(2,361)	(260)	130	(2,490)	(398)	-	2,092
Afton	1,140	0.002980%	1,020	0.002605%	(0.000376)%	(3,987)	(439)	220	(4,206)	(672)	-	3,534
Agra	1,560	0.004078%	1,320	0.003371%	(0.000708)%	(7,510)	(826)	415	(7,922)	(1,265)	-	6,656
Alderson	540	0.001412%	-	0.000000%	(0.001412)%	(14,984)	(1,648)	827	(15,805)	(2,525)	-	13,280
Aline	600	0.001569%	780	0.001992%	0.000423 %	4,492	494	(248)	4,738	757	3,981	-
Allen	720	0.001882%	840	0.002145%	0.000263 %	2,788	307	(154)	2,941	470	2,471	-
Altus	219,946	0.575002%	192,783	0.492285%	(0.082717)%	(877,969)	(96,571)	48,470	(926,069)	(147,934)	-	778,135
Alva	56,912	0.148784%	51,384	0.131213%	(0.017571)%	(186,504)	(20,514)	10,296	(196,722)	(31,425)	-	165,296
Amber	780	0.002039%	900	0.002298%	0.000259 %	2,750	302	(152)	2,900	463	2,437	-
Ames	1,140	0.002980%	960	0.002451%	(0.000529)%	(5,613)	(617)	310	(5,921)	(946)	-	4,975
Anadarko	134,558	0.351774%	140,692	0.359266%	0.007491 %	79,513	8,746	(4,390)	83,869	13,398	70,472	-
Antlers	24,330	0.063606%	22,560	0.057608%	(0.005998)%	(63,660)	(7,002)	3,514	(67,147)	(10,726)	-	56,421
Apache	-	0.000000%	2,280	0.005822%	0.005822 %	61,797	6,797	(3,412)	65,182	10,412	54,770	-
Arapaho	900	0.002353%	1,260	0.003217%	0.000865 %	9,177	1,009	(507)	9,680	1,546	8,134	-
Ardmore	256,635	0.670918%	249,258	0.636497%	(0.034421)%	(365,343)	(40,185)	20,170	(385,359)	(61,559)	-	323,800
Arkoma	900	0.002353%	960	0.002451%	0.000099 %	1,046	115	(58)	1,104	176	927	-
Arlington	540	0.001412%	-	0.000000%	(0.001412)%	(14,984)	(1,648)	827	(15,805)	(2,525)	-	13,280
Arnett	1,620	0.004235%	1,620	0.004137%	(0.000098)%	(1,044)	(115)	58	(1,101)	(176)	-	925
Asher	1,320	0.003451%	1,140	0.002911%	(0.000540)%	(5,729)	(630)	316	(6,043)	(965)	-	5,078
Atoka	1,560	0.004078%	1,380	0.003524%	(0.000554)%	(5,884)	(647)	325	(6,206)	(991)	-	5,215
Atwood	900	0.002353%	720	0.001839%	(0.000514)%	(5,459)	(600)	301	(5,758)	(920)	-	4,838
Avant	660	0.001725%	660	0.001685%	(0.000040)%	(425)	(47)	23	(449)	(72)	-	377
Barnsdall	1,320	0.003451%	1,440	0.003677%	0.000226 %	2,402	264	(133)	2,533	405	2,129	-
Bartlesville	473,616	1.238168%	461,404	1.178226%	(0.059942)%	(636,232)	(69,981)	35,125	(671,089)	(107,203)	-	563,886
Beaver	1,020	0.002667%	1,440	0.003677%	0.001011 %	10,726	1,180	(592)	11,314	1,807	9,507	-
Beggs	-	0.000000%	840	0.002145%	0.002145 %	22,767	2,504	(1,257)	24,015	3,836	20,178	-

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015		2016		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Bernice	540	0.001412%	701	0.001790%	0.000379 %	4,020	442	(222)	4,241	677	3,563	-
Berryhill	30,947	0.080903%	30,532	0.077965%	(0.002938)%	(31,186)	(3,430)	1,722	(32,895)	(5,255)	-	27,640
Bessie	960	0.002510%	1,080	0.002758%	0.000248 %	2,634	290	(145)	2,778	444	2,334	-
Bethany	180,005	0.470584%	182,743	0.466646%	(0.003938)%	(41,797)	(4,597)	2,307	(44,087)	(7,043)	-	37,044
Bethel Acres	1,980	0.005176%	1,380	0.003524%	(0.001652)%	(17,538)	(1,929)	968	(18,499)	(2,955)	-	15,544
Big Cabin	840	0.002196%	1,020	0.002605%	0.000409 %	4,337	477	(239)	4,575	731	3,844	-
Billings	1,140	0.002980%	1,260	0.003217%	0.000237 %	2,518	277	(139)	2,656	424	2,231	-
Binger	1,140	0.002980%	900	0.002298%	(0.000682)%	(7,240)	(796)	400	(7,636)	(1,220)	-	6,416
Bixby	171,938	0.449496%	187,323	0.478341%	0.028845 %	306,164	33,676	(16,902)	322,937	51,587	271,350	-
Blackwell	98,397	0.257237%	111,243	0.284066%	0.026829 %	284,767	31,322	(15,721)	300,368	47,982	252,386	-
Blair	900	0.002353%	960	0.002451%	0.000099 %	1,046	115	(58)	1,104	176	927	-
Blanchard	9,007	0.023546%	7,661	0.019563%	(0.003983)%	(42,275)	(4,650)	2,334	(44,591)	(7,123)	-	37,468
Bluejacket	1,080	0.002823%	900	0.002298%	(0.000525)%	(5,575)	(613)	308	(5,880)	(939)	-	4,941
Boise City	900	0.002353%	840	0.002145%	(0.000208)%	(2,206)	(243)	122	(2,327)	(372)	-	1,955
Bokchito	1,080	0.002823%	660	0.001685%	(0.001138)%	(12,080)	(1,329)	667	(12,741)	(2,035)	-	10,706
Bokoshe	720	0.001882%	900	0.002298%	0.000416 %	4,415	486	(244)	4,657	744	3,913	-
Boley	-	0.000000%	1,020	0.002605%	0.002605 %	27,646	3,041	(1,526)	29,160	4,658	24,502	-
Boswell	1,020	0.002667%	1,320	0.003371%	0.000704 %	7,474	822	(413)	7,883	1,259	6,624	-
Bowlegs	1,080	0.002823%	960	0.002451%	(0.000372)%	(3,948)	(434)	218	(4,165)	(665)	-	3,499
Boynton	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Braggs	1,260	0.003294%	1,560	0.003984%	0.000690 %	7,319	805	(404)	7,720	1,233	6,487	-
Braman	540	0.001412%	-	0.000000%	(0.001412)%	(14,984)	(1,648)	827	(15,805)	(2,525)	-	13,280
Bray	720	0.001882%	780	0.001992%	0.000109 %	1,162	128	(64)	1,226	196	1,030	-
Bridge Creek	1,500	0.003921%	1,440	0.003677%	(0.000244)%	(2,593)	(285)	143	(2,735)	(437)	-	2,298
Bristow	42,211	0.110351%	46,458	0.118634%	0.008283 %	87,912	9,670	(4,853)	92,728	14,813	77,916	-
Broken Arrow	1,457,644	3.810700%	1,552,394	3.964145%	0.153445 %	1,628,675	179,143	(89,915)	1,717,904	274,426	1,443,478	-
Broken Bow	35,671	0.093253%	38,048	0.097158%	0.003905 %	41,450	4,559	(2,288)	43,721	6,984	36,737	-

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Buffalo	1,440	0.003765%	1,500	0.003830%	0.000066 %	698	77	(39)	736	118	619	-
Burbank	-	0.000000%	420	0.001072%	0.001072 %	11,384	1,252	(628)	12,007	1,918	10,089	-
Burlington	840	0.002196%	1,080	0.002758%	0.000562 %	5,964	656	(329)	6,290	1,005	5,285	-
Burns Flat	840	0.002196%	1,020	0.002605%	0.000409 %	4,337	477	(239)	4,575	731	3,844	-
Butler	960	0.002510%	1,020	0.002605%	0.000095 %	1,008	111	(56)	1,063	170	893	-
Byars	600	0.001569%	660	0.001685%	0.000117 %	1,240	136	(68)	1,307	209	1,099	-
Byng	1,080	0.002823%	1,140	0.002911%	0.000088 %	930	102	(51)	981	157	824	-
Byron	1,200	0.003137%	1,140	0.002911%	(0.000226)%	(2,400)	(264)	132	(2,531)	(404)	-	2,127
Cache	1,200	0.003137%	1,080	0.002758%	(0.000379)%	(4,026)	(443)	222	(4,246)	(678)	-	3,568
Caddo	900	0.002353%	780	0.001992%	(0.000361)%	(3,832)	(422)	212	(4,042)	(646)	-	3,397
Calera	1,320	0.003451%	1,080	0.002758%	(0.000693)%	(7,356)	(809)	406	(7,759)	(1,239)	-	6,519
Calumet	1,200	0.003137%	1,020	0.002605%	(0.000533)%	(5,652)	(622)	312	(5,962)	(952)	-	5,009
Calvin	1,920	0.005019%	-	0.000000%	(0.005019)%	(53,277)	(5,860)	2,941	(56,195)	(8,977)	-	47,219
Camargo	1,020	0.002667%	960	0.002451%	(0.000215)%	(2,284)	(251)	126	(2,409)	(385)	-	2,024
Canadian	600	0.001569%	-	0.000000%	(0.001569)%	(16,649)	(1,831)	919	(17,561)	(2,805)	-	14,756
Caney	1,260	0.003294%	1,320	0.003371%	0.000077 %	814	90	(45)	859	137	722	-
Canton	1,200	0.003137%	1,200	0.003064%	(0.000073)%	(773)	(85)	43	(816)	(130)	-	685
Canute	900	0.002353%	1,440	0.003677%	0.001324 %	14,056	1,546	(776)	14,826	2,368	12,458	-
Capron	840	0.002196%	960	0.002451%	0.000255 %	2,711	298	(150)	2,860	457	2,403	-
Carmen	1,380	0.003608%	1,320	0.003371%	(0.000237)%	(2,516)	(277)	139	(2,653)	(424)	-	2,230
Carnegie	1,200	0.003137%	240	0.000613%	(0.002524)%	(26,793)	(2,947)	1,479	(28,261)	(4,515)	-	23,746
Carney	480	0.001255%	60	0.000153%	(0.001102)%	(11,693)	(1,286)	646	(12,334)	(1,970)	-	10,363
Carter	1,080	0.002823%	1,080	0.002758%	(0.000066)%	(696)	(77)	38	(734)	(117)	-	617
Cashion	1,320	0.003451%	1,080	0.002758%	(0.000693)%	(7,356)	(809)	406	(7,759)	(1,239)	-	6,519
Catoosa	39,766	0.103959%	39,725	0.101441%	(0.002518)%	(26,729)	(2,940)	1,476	(28,193)	(4,504)	-	23,689
Cedar Country	-	0.000000%	2,100	0.005362%	0.005362 %	56,918	6,261	(3,142)	60,036	9,590	50,446	-
Cement	1,920	0.005019%	-	0.000000%	(0.005019)%	(53,277)	(5,860)	2,941	(56,195)	(8,977)	-	47,219

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

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Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Central High	840	0.002196%	-	0.000000%	(0.002196)%	(23,309)	(2,564)	1,287	(24,586)	(3,927)	-	20,658
Central Lincoln	360	0.000941%	420	0.001072%	0.000131 %	1,394	153	(77)	1,471	235	1,236	-
Chandler	56,891	0.148730%	59,617	0.152236%	0.003506 %	37,216	4,093	(2,055)	39,254	6,271	32,984	-
Chattanooga	720	0.001882%	600	0.001532%	(0.000350)%	(3,716)	(409)	205	(3,920)	(626)	-	3,294
Checotah	1,320	0.003451%	1,080	0.002758%	(0.000693)%	(7,356)	(809)	406	(7,759)	(1,239)	-	6,519
Chelsea	1,260	0.003294%	1,200	0.003064%	(0.000230)%	(2,438)	(268)	135	(2,572)	(411)	-	2,161
Cherokee	1,200	0.003137%	1,320	0.003371%	0.000234 %	2,479	273	(137)	2,615	418	2,197	-
Cheyenne	1,080	0.002823%	1,200	0.003064%	0.000241 %	2,556	281	(141)	2,696	431	2,266	-
Chickasha	284,559	0.743918%	283,273	0.723357%	(0.020561)%	(218,238)	(24,005)	12,048	(230,195)	(36,772)	-	193,423
Choctaw	40,185	0.105055%	43,417	0.110868%	0.005813 %	61,701	6,787	(3,406)	65,081	10,396	54,685	-
Chouteau	10,930	0.028573%	6,823	0.017424%	(0.011149)%	(118,334)	(13,016)	6,533	(124,817)	(19,939)	-	104,879
Claremore	392,362	1.025748%	392,859	1.003192%	(0.022556)%	(239,411)	(26,334)	13,217	(252,528)	(40,340)	-	212,188
Clayton	780	0.002039%	120	0.000306%	(0.001733)%	(18,391)	(2,023)	1,015	(19,399)	(3,099)	-	16,300
Cleo Springs	1,500	0.003921%	1,200	0.003064%	(0.000857)%	(9,098)	(1,001)	502	(9,596)	(1,533)	-	8,063
Cleveland	31,059	0.081197%	30,848	0.078773%	(0.002424)%	(25,726)	(2,830)	1,420	(27,136)	(4,335)	-	22,801
Clinton	76,537	0.200091%	74,663	0.190657%	(0.009434)%	(100,133)	(11,014)	5,528	(105,619)	(16,872)	-	88,747
Cloud Chief	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Coalgate	49,485	0.129368%	42,853	0.109427%	(0.019940)%	(211,648)	(23,280)	11,684	(223,243)	(35,662)	-	187,581
Colbert	960	0.002510%	900	0.002298%	(0.000212)%	(2,245)	(247)	124	(2,368)	(378)	-	1,990
Colcord	120	0.000314%	1,260	0.003217%	0.002904 %	30,821	3,390	(1,702)	32,510	5,193	27,316	-
Cole	960	0.002510%	840	0.002145%	(0.000365)%	(3,871)	(426)	214	(4,083)	(652)	-	3,431
Collinsville	111,436	0.291325%	118,191	0.301810%	0.010485 %	111,289	12,241	(6,144)	117,386	18,752	98,634	-
Collinsville RFPD	16,387	0.042841%	16,626	0.042457%	(0.000384)%	(4,076)	(448)	225	(4,300)	(687)	-	3,613
Colony	900	0.002353%	840	0.002145%	(0.000208)%	(2,206)	(243)	122	(2,327)	(372)	-	1,955
Comanche	22,190	0.058011%	22,361	0.057100%	(0.000910)%	(9,662)	(1,063)	533	(10,192)	(1,628)	-	8,564
Commerce	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Copan	720	0.001882%	300	0.000766%	(0.001116)%	(11,848)	(1,303)	654	(12,497)	(1,996)	-	10,500

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Cordell	10,724	0.028036%	5,382	0.013744%	(0.014292)%	(151,695)	(16,685)	8,375	(160,006)	(25,560)	-	134,446
Corn	780	0.002039%	960	0.002451%	0.000412 %	4,376	481	(242)	4,616	737	3,878	-
Country Corner	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
County Fire Departments	90,600	0.236854%	89,220	0.227829%	(0.009025)%	(95,792)	(10,536)	5,288	(101,040)	(16,141)	-	84,899
Covington	840	0.002196%	-	0.000000%	(0.002196)%	(23,309)	(2,564)	1,287	(24,586)	(3,927)	-	20,658
Coweta	135,983	0.355498%	133,294	0.340377%	(0.015122)%	(160,502)	(17,654)	8,861	(169,295)	(27,044)	-	142,251
Cowlington	-	0.000000%	300	0.000766%	0.000766 %	8,131	894	(449)	8,577	1,370	7,207	-
Coyle	960	0.002510%	-	0.000000%	(0.002510)%	(26,638)	(2,930)	1,471	(28,098)	(4,488)	-	23,609
Crescent	1,200	0.003137%	1,020	0.002605%	(0.000533)%	(5,652)	(622)	312	(5,962)	(952)	-	5,009
Cromwell	660	0.001725%	480	0.001226%	(0.000500)%	(5,304)	(583)	293	(5,595)	(894)	-	4,701
Crowder	1,320	0.003451%	1,380	0.003524%	0.000073 %	776	85	(43)	818	131	687	-
Cushing	141,502	0.369927%	142,175	0.363053%	(0.006874)%	(72,959)	(8,025)	4,028	(76,956)	(12,293)	-	64,663
Custer City	900	0.002353%	660	0.001685%	(0.000668)%	(7,085)	(779)	391	(7,473)	(1,194)	-	6,279
Cyril	1,260	0.003294%	1,380	0.003524%	0.000230 %	2,440	268	(135)	2,574	411	2,163	-
Dacoma	960	0.002510%	900	0.002298%	(0.000212)%	(2,245)	(247)	124	(2,368)	(378)	-	1,990
Davenport	1,440	0.003765%	1,140	0.002911%	(0.000854)%	(9,059)	(996)	500	(9,555)	(1,526)	-	8,029
Davidson	660	0.001725%	120	0.000306%	(0.001419)%	(15,061)	(1,657)	831	(15,887)	(2,538)	-	13,349
Davis	1,380	0.003608%	1,380	0.003524%	(0.000084)%	(889)	(98)	49	(938)	(150)	-	788
Deer Creek	8,117	0.021220%	13,779	0.035186%	0.013966 %	148,236	16,305	(8,184)	156,357	24,977	131,380	-
Del City	201,968	0.528004%	219,878	0.561474%	0.033471 %	355,262	39,076	(19,613)	374,725	59,860	314,865	-
Delaware	600	0.001569%	660	0.001685%	0.000117 %	1,240	136	(68)	1,307	209	1,099	-
Depew	660	0.001725%	600	0.001532%	(0.000193)%	(2,052)	(226)	113	(2,164)	(346)	-	1,818
Devol	-	0.000000%	660	0.001685%	0.001685 %	17,889	1,968	(988)	18,869	3,014	15,854	-
Dewar	480	0.001255%	720	0.001839%	0.000584 %	6,196	681	(342)	6,535	1,044	5,491	-
Dewey	1,200	0.003137%	1,140	0.002911%	(0.000226)%	(2,400)	(264)	132	(2,531)	(404)	-	2,127
Dibble	-	0.000000%	960	0.002451%	0.002451 %	26,020	2,862	(1,436)	27,445	4,384	23,061	-
Dickson	1,260	0.003294%	1,320	0.003371%	0.000077 %	814	90	(45)	859	137	722	-

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Dill City	660	0.001725%	600	0.001532%	(0.000193)%	(2,052)	(226)	113	(2,164)	(346)	-	1,818
Dover	1,140	0.002980%	1,140	0.002911%	(0.000069)%	(735)	(81)	41	(775)	(124)	-	651
Drummond	960	0.002510%	1,080	0.002758%	0.000248 %	2,634	290	(145)	2,778	444	2,334	-
Drumright	26,467	0.069192%	23,476	0.059949%	(0.009243)%	(98,111)	(10,792)	5,416	(103,486)	(16,531)	-	86,955
Duncan	315,250	0.824154%	327,857	0.837206%	0.013052 %	138,536	15,238	(7,648)	146,126	23,343	122,783	-
Durant	262,072	0.685133%	254,814	0.650686%	(0.034447)%	(365,621)	(40,216)	20,185	(385,652)	(61,606)	-	324,046
Dustin	840	0.002196%	-	0.000000%	(0.002196)%	(23,309)	(2,564)	1,287	(24,586)	(3,927)	-	20,658
Eakly	840	0.002196%	780	0.001992%	(0.000204)%	(2,168)	(238)	120	(2,286)	(365)	-	1,921
Earlsboro	1,380	0.003608%	1,440	0.003677%	0.000069 %	737	81	(41)	777	124	653	-
East Duke	780	0.002039%	960	0.002451%	0.000412 %	4,376	481	(242)	4,616	737	3,878	-
Edmond	1,364,114	3.566187%	1,474,042	3.764068%	0.197882 %	2,100,334	231,023	(115,954)	2,215,403	353,898	1,861,504	-
El Reno	237,855	0.621822%	246,394	0.629183%	0.007362 %	78,137	8,595	(4,314)	82,418	13,166	69,252	-
Eldorado	720	0.001882%	1,020	0.002605%	0.000722 %	7,667	843	(423)	8,087	1,292	6,795	-
Elgin	7,911	0.020683%	7,722	0.019719%	(0.000964)%	(10,229)	(1,125)	565	(10,790)	(1,724)	-	9,066
Elk City	173,050	0.452403%	166,927	0.426260%	(0.026143)%	(277,481)	(30,521)	15,319	(292,683)	(46,754)	-	245,929
Elmore City	-	0.000000%	1,980	0.005056%	0.005056 %	53,666	5,903	(2,963)	56,606	9,042	47,563	-
Empire City	1,080	0.002823%	1,020	0.002605%	(0.000219)%	(2,322)	(255)	128	(2,449)	(391)	-	2,058
Enid	735,039	1.921604%	731,156	1.867058%	(0.054546)%	(578,955)	(63,681)	31,963	(610,673)	(97,552)	-	513,122
Erick	1,320	0.003451%	1,140	0.002911%	(0.000540)%	(5,729)	(630)	316	(6,043)	(965)	-	5,078
Eufaula	1,140	0.002980%	1,080	0.002758%	(0.000222)%	(2,361)	(260)	130	(2,490)	(398)	-	2,092
Fairfax	1,500	0.003921%	1,440	0.003677%	(0.000244)%	(2,593)	(285)	143	(2,735)	(437)	-	2,298
Fairland	1,080	0.002823%	1,140	0.002911%	0.000088 %	930	102	(51)	981	157	824	-
Fairmont	540	0.001412%	600	0.001532%	0.000120 %	1,278	141	(71)	1,348	215	1,133	-
Fairview	1,200	0.003137%	4,866	0.012426%	0.009289 %	98,592	10,845	(5,443)	103,994	16,612	87,381	-
Fargo	660	0.001725%	960	0.002451%	0.000726 %	7,706	848	(425)	8,128	1,298	6,830	-
Fletcher	1,620	0.004235%	1,080	0.002758%	(0.001477)%	(15,680)	(1,725)	866	(16,539)	(2,642)	-	13,897
Forest Park	600	0.001569%	-	0.000000%	(0.001569)%	(16,649)	(1,831)	919	(17,561)	(2,805)	-	14,756

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Forgan	660	0.001725%	600	0.001532%	(0.000193)%	(2,052)	(226)	113	(2,164)	(346)	-	1,818
Fort Cobb	780	0.002039%	1,440	0.003677%	0.001638 %	17,386	1,912	(960)	18,338	2,929	15,409	-
Fort Gibson	14,263	0.037288%	14,593	0.037264%	(0.000024)%	(256)	(28)	14	(270)	(43)	-	227
Fort Supply	1,140	0.002980%	960	0.002451%	(0.000529)%	(5,613)	(617)	310	(5,921)	(946)	-	4,975
Foss	1,140	0.002980%	1,080	0.002758%	(0.000222)%	(2,361)	(260)	130	(2,490)	(398)	-	2,092
Foyil	720	0.001882%	1,020	0.002605%	0.000722 %	7,667	843	(423)	8,087	1,292	6,795	-
Francis	840	0.002196%	660	0.001685%	(0.000511)%	(5,420)	(596)	299	(5,717)	(913)	-	4,804
Frederick	41,090	0.107421%	45,888	0.117178%	0.009756 %	103,554	11,390	(5,717)	109,227	17,448	91,779	-
Freedom	60	0.000157%	2,520	0.006435%	0.006278 %	66,637	7,330	(3,679)	70,287	11,228	59,059	-
Gage	780	0.002039%	840	0.002145%	0.000106 %	1,124	124	(62)	1,185	189	996	-
Garber	1,260	0.003294%	1,140	0.002911%	(0.000383)%	(4,064)	(447)	224	(4,287)	(685)	-	3,602
Gate	1,140	0.002980%	1,200	0.003064%	0.000084 %	892	98	(49)	940	150	790	-
Geary	1,020	0.002667%	1,140	0.002911%	0.000244 %	2,595	285	(143)	2,737	437	2,300	-
Geronimo	960	0.002510%	-	0.000000%	(0.002510)%	(26,638)	(2,930)	1,471	(28,098)	(4,488)	-	23,609
Glencoe	1,620	0.004235%	1,140	0.002911%	(0.001324)%	(14,054)	(1,546)	776	(14,824)	(2,368)	-	12,456
Glenpool	123,003	0.321565%	131,320	0.335335%	0.013770 %	146,151	16,076	(8,069)	154,158	24,626	129,532	-
Goldsby	1,140	0.002980%	1,020	0.002605%	(0.000376)%	(3,987)	(439)	220	(4,206)	(672)	-	3,534
Goltry	900	0.002353%	1,020	0.002605%	0.000252 %	2,672	294	(148)	2,819	450	2,369	-
Goodwell	720	0.001882%	1,020	0.002605%	0.000722 %	7,667	843	(423)	8,087	1,292	6,795	-
Gooseneck Bend	480	0.001255%	720	0.001839%	0.000584 %	6,196	681	(342)	6,535	1,044	5,491	-
Gore	1,320	0.003451%	-	0.000000%	(0.003451)%	(36,628)	(4,029)	2,022	(38,634)	(6,172)	-	32,463
Gotebo	720	0.001882%	660	0.001685%	(0.000197)%	(2,090)	(230)	115	(2,205)	(352)	-	1,853
Gracemont	720	0.001882%	720	0.001839%	(0.000044)%	(464)	(51)	26	(489)	(78)	-	411
Grandfield	1,140	0.002980%	1,200	0.003064%	0.000084 %	892	98	(49)	940	150	790	-
Granite	840	0.002196%	1,140	0.002911%	0.000715 %	7,590	835	(419)	8,006	1,279	6,727	-
Greenfield	-	0.000000%	60	0.000153%	0.000153 %	1,626	179	(90)	1,715	274	1,441	-
Grove	33,384	0.087275%	33,801	0.086313%	(0.000962)%	(10,212)	(1,123)	564	(10,771)	(1,721)	-	9,051

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Guthrie	173,566	0.453750%	199,586	0.509656%	0.055906 %	593,386	65,268	(32,759)	625,895	99,983	525,912	-
Guymon	131,350	0.343385%	141,487	0.361297%	0.017912 %	190,115	20,911	(10,496)	200,531	32,034	168,497	-
Haileyville	900	0.002353%	720	0.001839%	(0.000514)%	(5,459)	(600)	301	(5,758)	(920)	-	4,838
Hammon	1,320	0.003451%	1,020	0.002605%	(0.000846)%	(8,982)	(988)	496	(9,474)	(1,513)	-	7,961
Happyland	300	0.000784%	-	0.000000%	(0.000784)%	(8,324)	(916)	460	(8,781)	(1,403)	-	7,378
Hardesty	60	0.000157%	600	0.001532%	0.001375 %	14,597	1,606	(806)	15,397	2,460	12,938	-
Harrah	30,014	0.078464%	31,005	0.079173%	0.000709 %	7,525	828	(415)	7,937	1,268	6,669	-
Hartshorne	1,080	0.002823%	1,140	0.002911%	0.000088 %	930	102	(51)	981	157	824	-
Haskell	960	0.002510%	1,140	0.002911%	0.000401 %	4,260	469	(235)	4,493	718	3,776	-
Hauana	360	0.000941%	-	0.000000%	(0.000941)%	(9,989)	(1,099)	551	(10,537)	(1,683)	-	8,853
Haworth	1,560	0.004078%	1,560	0.003984%	(0.000095)%	(1,005)	(111)	56	(1,060)	(169)	-	891
Healdton	1,440	0.003765%	1,140	0.002911%	(0.000854)%	(9,059)	(996)	500	(9,555)	(1,526)	-	8,029
Heavener	1,140	0.002980%	1,020	0.002605%	(0.000376)%	(3,987)	(439)	220	(4,206)	(672)	-	3,534
Helena	1,320	0.003451%	1,200	0.003064%	(0.000387)%	(4,103)	(451)	227	(4,328)	(691)	-	3,637
Hennessey	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Hennepin	-	0.000000%	2,220	0.005669%	0.005669 %	60,170	6,618	(3,322)	63,467	10,138	53,328	-
Henryetta	66,817	0.174678%	71,575	0.182773%	0.008094 %	85,914	9,450	(4,743)	90,621	14,476	76,145	-
Hickory	660	0.001725%	900	0.002298%	0.000573 %	6,080	669	(336)	6,413	1,024	5,388	-
Hickory Hills	660	0.001725%	600	0.001532%	(0.000193)%	(2,052)	(226)	113	(2,164)	(346)	-	1,818
Hinton	1,140	0.002980%	1,260	0.003217%	0.000237 %	2,518	277	(139)	2,656	424	2,231	-
Hitchcock	120	0.000314%	1,860	0.004750%	0.004436 %	47,083	5,179	(2,599)	49,663	7,933	41,729	-
Hobart	22,088	0.057744%	23,022	0.058789%	0.001045 %	11,096	1,221	(613)	11,704	1,870	9,835	-
Hochatown	-	0.000000%	300	0.000766%	0.000766 %	8,131	894	(449)	8,577	1,370	7,207	-
Holdenville	32,877	0.085949%	32,836	0.083848%	(0.002100)%	(22,293)	(2,452)	1,231	(23,514)	(3,756)	-	19,758
Hollis	960	0.002510%	1,020	0.002605%	0.000095 %	1,008	111	(56)	1,063	170	893	-
Hominy	17,329	0.045302%	16,537	0.042227%	(0.003075)%	(32,633)	(3,589)	1,802	(34,421)	(5,499)	-	28,923
Hooker	1,080	0.002823%	-	0.000000%	(0.002823)%	(29,968)	(3,296)	1,654	(31,610)	(5,050)	-	26,560

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Howe	660	0.001725%	540	0.001379%	(0.000347)%	(3,678)	(405)	203	(3,879)	(620)	-	3,260
Hugo	68,477	0.179018%	75,290	0.192258%	0.013239 %	140,525	15,457	(7,758)	148,223	23,678	124,546	-
Hulbert	1,265	0.003307%	1,200	0.003064%	(0.000243)%	(2,577)	(283)	142	(2,718)	(434)	-	2,284
Hunter	1,140	0.002980%	780	0.001992%	(0.000989)%	(10,492)	(1,154)	579	(11,067)	(1,768)	-	9,299
Hwy 51 W	-	0.000000%	1,560	0.003984%	0.003984 %	42,282	4,651	(2,334)	44,598	7,124	37,474	-
Hydro	1,020	0.002667%	840	0.002145%	(0.000522)%	(5,536)	(609)	306	(5,839)	(933)	-	4,907
Idabel	46,267	0.120955%	52,961	0.135238%	0.014284 %	151,608	16,676	(8,370)	159,914	25,545	134,368	-
Indiahoma	1,140	0.002980%	960	0.002451%	(0.000529)%	(5,613)	(617)	310	(5,921)	(946)	-	4,975
Inola	1,440	0.003765%	1,440	0.003677%	(0.000087)%	(928)	(102)	51	(979)	(156)	-	823
Jacktown	1,440	0.003765%	600	0.001532%	(0.002232)%	(23,695)	(2,606)	1,308	(24,993)	(3,993)	-	21,001
Jay	1,560	0.004078%	1,140	0.002911%	(0.001167)%	(12,389)	(1,363)	684	(13,068)	(2,087)	-	10,980
Jenks	140,688	0.367799%	128,548	0.328256%	(0.039543)%	(419,708)	(46,165)	23,171	(442,702)	(70,719)	-	371,983
Jennings	780	0.002039%	780	0.001992%	(0.000047)%	(503)	(55)	28	(530)	(85)	-	446
Jet	780	0.002039%	900	0.002298%	0.000259 %	2,750	302	(152)	2,900	463	2,437	-
Kansas	1,860	0.004863%	840	0.002145%	(0.002718)%	(28,845)	(3,173)	1,592	(30,425)	(4,860)	-	25,565
Kaw City	720	0.001882%	780	0.001992%	0.000109 %	1,162	128	(64)	1,226	196	1,030	-
Kellyville	960	0.002510%	840	0.002145%	(0.000365)%	(3,871)	(426)	214	(4,083)	(652)	-	3,431
Keota	840	0.002196%	1,200	0.003064%	0.000868 %	9,216	1,014	(509)	9,721	1,553	8,168	-
Ketchum	1,020	0.002667%	840	0.002145%	(0.000522)%	(5,536)	(609)	306	(5,839)	(933)	-	4,907
Keyes	780	0.002039%	720	0.001839%	(0.000201)%	(2,129)	(234)	118	(2,246)	(359)	-	1,887
Kiefer	1,999	0.005226%	2,119	0.005412%	0.000185 %	1,964	216	(108)	2,072	331	1,741	-
Kingfisher	106,011	0.277142%	106,052	0.270811%	(0.006331)%	(67,196)	(7,391)	3,710	(70,878)	(11,322)	-	59,555
Kingston	1,080	0.002823%	960	0.002451%	(0.000372)%	(3,948)	(434)	218	(4,165)	(665)	-	3,499
Kinta	420	0.001098%	480	0.001226%	0.000128 %	1,356	149	(75)	1,430	228	1,201	-
Kiowa	720	0.001882%	720	0.001839%	(0.000044)%	(464)	(51)	26	(489)	(78)	-	411
Konawa	960	0.002510%	960	0.002451%	(0.000058)%	(619)	(68)	34	(653)	(104)	-	548
Krebs	1,080	0.002823%	960	0.002451%	(0.000372)%	(3,948)	(434)	218	(4,165)	(665)	-	3,499

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Kremlin	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Lahoma	900	0.002353%	180	0.000460%	(0.001893)%	(20,095)	(2,210)	1,109	(21,196)	(3,386)	-	17,810
Lamar	720	0.001882%	720	0.001839%	(0.000044)%	(464)	(51)	26	(489)	(78)	-	411
Lamont	600	0.001569%	840	0.002145%	0.000576 %	6,118	673	(338)	6,453	1,031	5,423	-
Langley	1,140	0.002980%	1,320	0.003371%	0.000390 %	4,144	456	(229)	4,371	698	3,673	-
Laverne	1,140	0.002980%	1,260	0.003217%	0.000237 %	2,518	277	(139)	2,656	424	2,231	-
Lawton	1,174,261	3.069857%	1,200,532	3.065642%	(0.004214)%	(44,731)	(4,920)	2,469	(47,182)	(7,537)	-	39,645
Leedey	900	0.002353%	1,020	0.002605%	0.000252 %	2,672	294	(148)	2,819	450	2,369	-
Lenapah	660	0.001725%	840	0.002145%	0.000420 %	4,453	490	(246)	4,697	750	3,947	-
Lexington	960	0.002510%	1,140	0.002911%	0.000401 %	4,260	469	(235)	4,493	718	3,776	-
Lindsay	55,234	0.144397%	53,642	0.136978%	(0.007419)%	(78,749)	(8,662)	4,348	(83,064)	(13,269)	-	69,795
Little Axe	1,440	0.003765%	-	0.000000%	(0.003765)%	(39,957)	(4,395)	2,206	(42,147)	(6,733)	-	35,414
Loco	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Locust Grove	1,320	0.003451%	960	0.002451%	(0.000999)%	(10,608)	(1,167)	586	(11,189)	(1,787)	-	9,402
Lone Grove	7,923	0.020712%	12,052	0.030777%	0.010065 %	106,827	11,750	(5,898)	112,680	18,000	94,680	-
Lone Wolf	900	0.002353%	780	0.001992%	(0.000361)%	(3,832)	(422)	212	(4,042)	(646)	-	3,397
Longdale	1,080	0.002823%	1,020	0.002605%	(0.000219)%	(2,322)	(255)	128	(2,449)	(391)	-	2,058
Luther	1,140	0.002980%	24,680	0.063023%	0.060043 %	637,301	70,099	(35,184)	672,216	107,383	564,833	-
Macomb	1,020	0.002667%	1,020	0.002605%	(0.000062)%	(657)	(72)	36	(693)	(111)	-	583
Madill	25,025	0.065422%	27,767	0.070904%	0.005481 %	58,181	6,399	(3,212)	61,368	9,803	51,565	-
Manchester	900	0.002353%	-	0.000000%	(0.002353)%	(24,973)	(2,747)	1,379	(26,342)	(4,208)	-	22,134
Mangum	24,237	0.063362%	23,566	0.060176%	(0.003185)%	(33,810)	(3,719)	1,867	(35,663)	(5,697)	-	29,966
Manitou	660	0.001725%	540	0.001379%	(0.000347)%	(3,678)	(405)	203	(3,879)	(620)	-	3,260
Mannford	960	0.002510%	1,140	0.002911%	0.000401 %	4,260	469	(235)	4,493	718	3,776	-
Mannsville	1,260	0.003294%	1,020	0.002605%	(0.000689)%	(7,317)	(805)	404	(7,718)	(1,233)	-	6,485
Maple	240	0.000627%	-	0.000000%	(0.000627)%	(6,660)	(733)	368	(7,024)	(1,122)	-	5,902
Maramec	540	0.001412%	540	0.001379%	(0.000033)%	(348)	(38)	19	(367)	(59)	-	308

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Marietta	1,140	0.002980%	-	0.000000%	(0.002980)%	(31,633)	(3,479)	1,746	(33,366)	(5,330)	-	28,036
Marland	540	0.001412%	540	0.001379%	(0.000033)%	(348)	(38)	19	(367)	(59)	-	308
Marlow	18,644	0.048740%	22,837	0.058317%	0.009576 %	101,644	11,180	(5,612)	107,213	17,127	90,086	-
Marshall	-	0.000000%	1,680	0.004290%	0.004290 %	45,534	5,008	(2,514)	48,029	7,672	40,357	-
Maud	1,440	0.003765%	1,380	0.003524%	(0.000241)%	(2,554)	(281)	141	(2,694)	(430)	-	2,264
Maysville	1,020	0.002667%	900	0.002298%	(0.000368)%	(3,910)	(430)	216	(4,124)	(659)	-	3,465
McAlester	285,958	0.747576%	298,330	0.761807%	0.014230 %	151,042	16,614	(8,339)	159,317	25,450	133,867	-
McCurtain	600	0.001569%	180	0.000460%	(0.001109)%	(11,770)	(1,295)	650	(12,415)	(1,983)	-	10,432
McKey	-	0.000000%	3,000	0.007661%	0.007661 %	81,311	8,944	(4,489)	85,766	13,701	72,065	-
McLoud	13,869	0.036257%	13,258	0.033855%	(0.002402)%	(25,496)	(2,804)	1,408	(26,892)	(4,296)	-	22,596
Medford	900	0.002353%	1,140	0.002911%	0.000558 %	5,925	652	(327)	6,249	998	5,251	-
Meeker	1,020	0.002667%	1,140	0.002911%	0.000244 %	2,595	285	(143)	2,737	437	2,300	-
Meno	960	0.002510%	1,020	0.002605%	0.000095 %	1,008	111	(56)	1,063	170	893	-
Miami	160,255	0.418954%	162,264	0.414351%	(0.004602)%	(48,849)	(5,373)	2,697	(51,525)	(8,231)	-	43,294
Midwest City	999,468	2.612897%	1,028,600	2.626602%	0.013706 %	145,471	16,001	(8,031)	153,441	24,511	128,930	-
Milburn	900	0.002353%	780	0.001992%	(0.000361)%	(3,832)	(422)	212	(4,042)	(646)	-	3,397
Mill Creek	1,020	0.002667%	1,080	0.002758%	0.000091 %	969	107	(53)	1,022	163	859	-
Millerton	360	0.000941%	240	0.000613%	(0.000328)%	(3,484)	(383)	192	(3,675)	(587)	-	3,088
Minco	1,012	0.002646%	840	0.002145%	(0.000501)%	(5,314)	(585)	293	(5,605)	(895)	-	4,710
Monkey Island	18,520	0.048416%	18,891	0.048240%	(0.000176)%	(1,872)	(206)	103	(1,975)	(315)	-	1,659
Moore	914,996	2.392064%	943,858	2.410207%	0.018143 %	192,576	21,182	(10,632)	203,126	32,448	170,678	-
Mooreland	1,320	0.003451%	1,140	0.002911%	(0.000540)%	(5,729)	(630)	316	(6,043)	(965)	-	5,078
Morgans Corner	720	0.001882%	420	0.001072%	(0.000810)%	(8,595)	(945)	475	(9,066)	(1,448)	-	7,618
Morris	900	0.002353%	1,020	0.002605%	0.000252 %	2,672	294	(148)	2,819	450	2,369	-
Morrison	960	0.002510%	1,380	0.003524%	0.001014 %	10,765	1,184	(594)	11,355	1,814	9,541	-
Mounds	780	0.002039%	840	0.002145%	0.000106 %	1,124	124	(62)	1,185	189	996	-
Mountain Park	480	0.001255%	300	0.000766%	(0.000489)%	(5,188)	(571)	286	(5,472)	(874)	-	4,598

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Mountain View	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Muldrow	1,440	0.003765%	1,380	0.003524%	(0.000241)%	(2,554)	(281)	141	(2,694)	(430)	-	2,264
Mulhall	1,020	0.002667%	1,080	0.002758%	0.000091 %	969	107	(53)	1,022	163	859	-
Muskogee	656,169	1.715415%	669,464	1.709522%	(0.005892)%	(62,543)	(6,879)	3,453	(65,969)	(10,538)	-	55,431
Mustang	160,867	0.420551%	177,872	0.454207%	0.033656 %	357,227	39,293	(19,722)	376,798	60,191	316,607	-
Nash	1,140	0.002980%	1,380	0.003524%	0.000544 %	5,770	635	(319)	6,086	972	5,114	-
Newcastle	118,161	0.308907%	135,287	0.345464%	0.036557 %	388,019	42,679	(21,421)	409,277	65,380	343,897	-
Newkirk	32,120	0.083970%	32,873	0.083944%	(0.000026)%	(280)	(31)	15	(295)	(47)	-	248
Nichols Hills	123,760	0.323545%	121,105	0.309249%	(0.014296)%	(151,743)	(16,691)	8,377	(160,056)	(25,568)	-	134,488
Nicoma Park	14,273	0.037313%	15,200	0.038814%	0.001501 %	15,928	1,752	(879)	16,801	2,684	14,117	-
Noble	80,597	0.210704%	85,045	0.217169%	0.006466 %	68,625	7,548	(3,789)	72,385	11,563	60,822	-
Norman	1,589,417	4.155192%	1,616,694	4.128341%	(0.026851)%	(284,999)	(31,348)	15,734	(300,613)	(48,021)	-	252,592
Nowata	20,119	0.052596%	19,463	0.049700%	(0.002897)%	(30,748)	(3,382)	1,697	(32,432)	(5,181)	-	27,251
NW Rogers	135,690	0.354733%	122,444	0.312668%	(0.042065)%	(446,480)	(49,110)	24,649	(470,941)	(75,230)	-	395,711
Oak Cliff	17,952	0.046931%	20,935	0.053459%	0.006528 %	69,291	7,622	(3,825)	73,087	11,675	61,412	-
Oak Grove	1,440	0.003765%	-	0.000000%	(0.003765)%	(39,957)	(4,395)	2,206	(42,147)	(6,733)	-	35,414
Oak Grove FPD	-	0.000000%	2,160	0.005516%	0.005516 %	58,544	6,439	(3,232)	61,752	9,864	51,887	-
Oak Grove Rural	1,380	0.003608%	-	0.000000%	(0.003608)%	(38,293)	(4,212)	2,114	(40,391)	(6,452)	-	33,938
Oakwood	60	0.000157%	-	0.000000%	(0.000157)%	(1,665)	(183)	92	(1,756)	(281)	-	1,476
Oilton	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Okarche	780	0.002039%	720	0.001839%	(0.000201)%	(2,129)	(234)	118	(2,246)	(359)	-	1,887
Okay	1,260	0.003294%	1,500	0.003830%	0.000536 %	5,693	626	(314)	6,005	959	5,046	-
Okeene	1,380	0.003608%	1,500	0.003830%	0.000223 %	2,363	260	(130)	2,493	398	2,094	-
Okemah	660	0.001725%	960	0.002451%	0.000726 %	7,706	848	(425)	8,128	1,298	6,830	-
Oklahoma City	10,959,595	28.651532%	10,700,265	27.323869%	(1.327663)%	(14,091,922)	(1,550,017)	777,977	(14,863,962)	(2,374,435)	-	12,489,527
Okmulgee	140,257	0.366672%	142,176	0.363057%	(0.003615)%	(38,365)	(4,220)	2,118	(40,467)	(6,464)	-	34,002
Oktaha	180	0.000471%	1,200	0.003064%	0.002594 %	27,530	3,028	(1,520)	29,038	4,639	24,399	-

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Olustee	-	0.000000%	1,500	0.003830%	0.003830 %	40,656	4,472	(2,244)	42,883	6,850	36,033	-
Optima	60	0.000157%	120	0.000306%	0.000150 %	1,588	175	(88)	1,675	267	1,407	-
Orlando	900	0.002353%	900	0.002298%	(0.000055)%	(580)	(64)	32	(612)	(98)	-	514
Owasso	489,432	1.279517%	521,148	1.330786%	0.051270 %	544,180	59,856	(30,043)	573,994	91,692	482,301	-
Paden	900	0.002353%	720	0.001839%	(0.000514)%	(5,459)	(600)	301	(5,758)	(920)	-	4,838
Panama	1,140	0.002980%	960	0.002451%	(0.000529)%	(5,613)	(617)	310	(5,921)	(946)	-	4,975
Paoli	1,080	0.002823%	1,136	0.002901%	0.000077 %	822	90	(45)	867	138	728	-
Pauls Valley	52,630	0.137590%	60,148	0.153592%	0.016003 %	169,853	18,683	(9,377)	179,159	28,620	150,539	-
Pawhuska	36,781	0.096157%	33,167	0.084695%	(0.011462)%	(121,657)	(13,381)	6,716	(128,322)	(20,499)	-	107,823
Pawnee	10,533	0.027537%	8,351	0.021324%	(0.006213)%	(65,945)	(7,254)	3,641	(69,558)	(11,111)	-	58,446
Perkins	9,127	0.023860%	10,492	0.026791%	0.002931 %	31,108	3,422	(1,717)	32,812	5,242	27,571	-
Pernell	240	0.000627%	-	0.000000%	(0.000627)%	(6,660)	(733)	368	(7,024)	(1,122)	-	5,902
Perry	63,279	0.165428%	66,609	0.170091%	0.004663 %	49,495	5,444	(2,733)	52,207	8,340	43,867	-
Piedmont	22,752	0.059480%	25,613	0.065404%	0.005924 %	62,883	6,917	(3,472)	66,328	10,596	55,733	-
Pink	1,020	0.002667%	1,140	0.002911%	0.000244 %	2,595	285	(143)	2,737	437	2,300	-
Pocola	1,380	0.003608%	1,440	0.003677%	0.000069 %	737	81	(41)	777	124	653	-
Ponca City	515,395	1.347390%	486,603	1.242575%	(0.104814)%	(1,112,507)	(122,368)	61,418	(1,173,456)	(187,453)	-	986,003
Pond Creek	720	0.001882%	960	0.002451%	0.000569 %	6,041	664	(334)	6,372	1,018	5,354	-
Porter	780	0.002039%	960	0.002451%	0.000412 %	4,376	481	(242)	4,616	737	3,878	-
Porum	1,140	0.002980%	1,200	0.003064%	0.000084 %	892	98	(49)	940	150	790	-
Poteau	29,806	0.077921%	29,724	0.075903%	(0.002019)%	(21,428)	(2,357)	1,183	(22,602)	(3,611)	-	18,992
Prague	1,380	0.003608%	1,500	0.003830%	0.000223 %	2,363	260	(130)	2,493	398	2,094	-
Prue	420	0.001098%	420	0.001072%	(0.000026)%	(271)	(30)	15	(286)	(46)	-	240
Pryor	82,552	0.215815%	83,391	0.212946%	(0.002869)%	(30,456)	(3,350)	1,681	(32,125)	(5,132)	-	26,993
Purcell	76,331	0.199551%	78,783	0.201177%	0.001627 %	17,264	1,899	(953)	18,210	2,909	15,301	-
Putnam	120	0.000314%	120	0.000306%	(0.000007)%	(77)	(9)	4	(82)	(13)	-	69
Quapaw	1,320	0.003451%	1,200	0.003064%	(0.000387)%	(4,103)	(451)	227	(4,328)	(691)	-	3,637

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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, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Quinton	960	0.002510%	960	0.002451%	(0.000058)%	(619)	(68)	34	(653)	(104)	-	548
Ralston	600	0.001569%	600	0.001532%	(0.000036)%	(387)	(43)	21	(408)	(65)	-	343
Ramona	1,380	0.003608%	720	0.001839%	(0.001769)%	(18,778)	(2,065)	1,037	(19,807)	(3,164)	-	16,643
Ratliff City	1,200	0.003137%	2,280	0.005822%	0.002685 %	28,499	3,135	(1,573)	30,060	4,802	25,258	-
Rattan	1,200	0.003137%	660	0.001685%	(0.001452)%	(15,409)	(1,695)	851	(16,254)	(2,596)	-	13,657
Ravia	840	0.002196%	1,080	0.002758%	0.000562 %	5,964	656	(329)	6,290	1,005	5,285	-
Red Oak	-	0.000000%	2,160	0.005516%	0.005516 %	58,544	6,439	(3,232)	61,752	9,864	51,887	-
Redrock	840	0.002196%	1,680	0.004290%	0.002094 %	22,226	2,445	(1,227)	23,444	3,745	19,699	-
Reydon	1,020	0.002667%	1,080	0.002758%	0.000091 %	969	107	(53)	1,022	163	859	-
RFPD 1 Sequoyah	840	0.002196%	-	0.000000%	(0.002196)%	(23,309)	(2,564)	1,287	(24,586)	(3,927)	-	20,658
Richland	-	0.000000%	1,680	0.004290%	0.004290 %	45,534	5,008	(2,514)	48,029	7,672	40,357	-
Ringling	1,200	0.003137%	1,440	0.003677%	0.000540 %	5,732	630	(316)	6,046	966	5,080	-
Ringwood	1,020	0.002667%	1,320	0.003371%	0.000704 %	7,474	822	(413)	7,883	1,259	6,624	-
Ripley	900	0.002353%	1,440	0.003677%	0.001324 %	14,056	1,546	(776)	14,826	2,368	12,458	-
Rocky	1,560	0.004078%	960	0.002451%	(0.001627)%	(17,268)	(1,899)	953	(18,214)	(2,910)	-	15,304
Roff	1,080	0.002823%	1,020	0.002605%	(0.000219)%	(2,322)	(255)	128	(2,449)	(391)	-	2,058
Roland	960	0.002510%	840	0.002145%	(0.000365)%	(3,871)	(426)	214	(4,083)	(652)	-	3,431
Rolling Hills	-	0.000000%	6,480	0.016547%	0.016547 %	175,633	19,318	(9,696)	185,255	29,593	155,661	-
Roosevelt	786	0.002055%	660	0.001685%	(0.000369)%	(3,922)	(431)	217	(4,136)	(661)	-	3,476
Rush Springs	1,380	0.003608%	1,200	0.003064%	(0.000543)%	(5,768)	(634)	318	(6,084)	(972)	-	5,112
Ryan	-	0.000000%	900	0.002298%	0.002298 %	24,393	2,683	(1,347)	25,730	4,110	21,620	-
Salina	1,200	0.003137%	1,260	0.003217%	0.000080 %	853	94	(47)	900	144	756	-
Sallisaw	34,201	0.089412%	34,886	0.089085%	(0.000327)%	(3,473)	(382)	192	(3,663)	(585)	-	3,078
Sand Springs	270,276	0.706580%	291,392	0.744089%	0.037509 %	398,121	43,791	(21,979)	419,933	67,082	352,851	-
Sapulpa	378,158	0.988613%	372,588	0.951429%	(0.037185)%	(394,683)	(43,412)	21,789	(416,306)	(66,503)	-	349,803
Savanna	1,020	0.002667%	1,200	0.003064%	0.000398 %	4,221	464	(233)	4,453	711	3,741	-
Sayre	1,080	0.002823%	1,320	0.003371%	0.000547 %	5,809	639	(321)	6,127	979	5,148	-

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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, 2016

Entity	2015		2016		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Seiling	1,200	0.003137%	1,380	0.003524%	0.000387 %	4,105	452	(227)	4,330	692	3,639	-
Seminole	115,552	0.302086%	121,002	0.308987%	0.006901 %	73,250	8,057	(4,044)	77,263	12,342	64,921	-
Sentinel	1,080	0.002823%	1,080	0.002758%	(0.000066)%	(696)	(77)	38	(734)	(117)	-	617
Sequoyah County		0.000000%	720	0.001839%	0.001839 %	19,515	2,146	(1,077)	20,584	3,288	17,296	-
Shady Point	840	0.002196%	840	0.002145%	(0.000051)%	(541)	(60)	30	(571)	(91)	-	480
Shattuck	1,320	0.003451%	1,680	0.004290%	0.000839 %	8,907	980	(492)	9,395	1,501	7,894	-
Shawnee	439,463	1.148884%	461,580	1.178677%	0.029793 %	316,225	34,783	(17,458)	333,550	53,283	280,267	-
Shidler	-	0.000000%	1,680	0.004290%	0.004290 %	45,534	5,008	(2,514)	48,029	7,672	40,357	-
Skiatook	111,892	0.292517%	125,330	0.320038%	0.027520 %	292,101	32,129	(16,126)	308,104	49,218	258,886	-
Slaughterville	1,200	0.003137%	1,080	0.002758%	(0.000379)%	(4,026)	(443)	222	(4,246)	(678)	-	3,568
Snyder	1,620	0.004235%	1,500	0.003830%	(0.000405)%	(4,296)	(473)	237	(4,532)	(724)	-	3,808
Soper	-	0.000000%	1,260	0.003217%	0.003217 %	34,151	3,756	(1,885)	36,022	5,754	30,267	-
South Coffeyville	1,740	0.004549%	1,500	0.003830%	(0.000719)%	(7,626)	(839)	421	(8,044)	(1,285)	-	6,759
Spavinaw	1,200	0.003137%	540	0.001379%	(0.001758)%	(18,662)	(2,053)	1,030	(19,684)	(3,144)	-	16,540
Spencer	19,759	0.051654%	25,556	0.065258%	0.013603 %	144,388	15,882	(7,971)	152,298	24,329	127,969	-
Sperry	120	0.000314%	2,520	0.006435%	0.006121 %	64,972	7,146	(3,587)	68,531	10,947	57,584	-
Spiro	1,260	0.003294%	1,200	0.003064%	(0.000230)%	(2,438)	(268)	135	(2,572)	(411)	-	2,161
Springer	1,620	0.004235%	1,620	0.004137%	(0.000098)%	(1,044)	(115)	58	(1,101)	(176)	-	925
Sterling	1,080	0.002823%	780	0.001992%	(0.000832)%	(8,827)	(971)	487	(9,311)	(1,487)	-	7,823
Stigler	1,200	0.003137%	1,380	0.003524%	0.000387 %	4,105	452	(227)	4,330	692	3,639	-
Stillwater	663,084	1.733492%	690,539	1.763340%	0.029847 %	316,804	34,846	(17,490)	334,160	53,380	280,780	-
Stilwell	7,177	0.018763%	7,439	0.018997%	0.000234 %	2,480	273	(137)	2,616	418	2,198	-
Stonebluff	720	0.001882%	540	0.001379%	(0.000503)%	(5,343)	(588)	295	(5,635)	(900)	-	4,735
Stonewall	660	0.001725%	780	0.001992%	0.000266 %	2,827	311	(156)	2,982	476	2,506	-
Stratford	1,140	0.002980%	1,320	0.003371%	0.000390 %	4,144	456	(229)	4,371	698	3,673	-
Stringtown	840	0.002196%	840	0.002145%	(0.000051)%	(541)	(60)	30	(571)	(91)	-	480
Stroud	1,260	0.003294%	1,920	0.004903%	0.001609 %	17,076	1,878	(943)	18,012	2,877	15,135	-

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SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015		2016		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Stuart	840	0.002196%	840	0.002145%	(0.000051)%	(541)	(60)	30	(571)	(91)	-	480
Sulphur	52,469	0.137168%	55,415	0.141506%	0.004337 %	46,037	5,064	(2,542)	48,559	7,757	40,802	-
Summit	-	0.000000%	120	0.000306%	0.000306 %	3,252	358	(180)	3,431	548	2,883	-
SW Lincoln	10,174	0.026599%	12,777	0.032626%	0.006027 %	63,972	7,036	(3,532)	67,477	10,779	56,698	-
Sweetwater	780	0.002039%	780	0.001992%	(0.000047)%	(503)	(55)	28	(530)	(85)	-	446
Taft	720	0.001882%	780	0.001992%	0.000109 %	1,162	128	(64)	1,226	196	1,030	-
Tahlequah	94,212	0.246298%	99,469	0.254001%	0.007702 %	81,753	8,992	(4,513)	86,232	13,775	72,457	-
Talihina	840	0.002196%	720	0.001839%	(0.000357)%	(3,794)	(417)	209	(4,002)	(639)	-	3,362
Taloga	1,260	0.003294%	1,200	0.003064%	(0.000230)%	(2,438)	(268)	135	(2,572)	(411)	-	2,161
Tecumseh	23,614	0.061733%	24,417	0.062349%	0.000617 %	6,545	720	(361)	6,903	1,103	5,800	-
Temple	1,260	0.003294%	-	0.000000%	(0.003294)%	(34,963)	(3,846)	1,930	(36,878)	(5,891)	-	30,987
Terral	60	0.000157%	2,340	0.005975%	0.005818 %	61,758	6,793	(3,409)	65,141	10,406	54,735	-
Texhoma	1,080	0.002823%	1,440	0.003677%	0.000854 %	9,061	997	(500)	9,558	1,527	8,031	-
Texola	-	0.000000%	480	0.001226%	0.001226 %	13,010	1,431	(718)	13,723	2,192	11,530	-
The Village	192,954	0.504437%	183,004	0.467314%	(0.037123)%	(394,024)	(43,340)	21,753	(415,611)	(66,392)	-	349,220
Thomas	1,080	0.002823%	960	0.002451%	(0.000372)%	(3,948)	(434)	218	(4,165)	(665)	-	3,499
Tipton	900	0.002353%	840	0.002145%	(0.000208)%	(2,206)	(243)	122	(2,327)	(372)	-	1,955
Tishomingo	13,094	0.034230%	13,111	0.033479%	(0.000751)%	(7,968)	(876)	440	(8,404)	(1,343)	-	7,062
Tonkawa	40,334	0.105444%	41,372	0.105647%	0.000203 %	2,155	237	(119)	2,273	363	1,910	-
Tryon	-	0.000000%	1,500	0.003830%	0.003830 %	40,656	4,472	(2,244)	42,883	6,850	36,033	-
Tulsa	6,014,173	15.722777%	6,516,621	16.640645%	0.917867 %	9,742,319	1,071,590	(537,847)	10,276,062	1,641,543	8,634,518	-
Tushka	960	0.002510%	840	0.002145%	(0.000365)%	(3,871)	(426)	214	(4,083)	(652)	-	3,431
Tuttle	51,175	0.133786%	64,595	0.164947%	0.031161 %	330,742	36,379	(18,259)	348,862	55,729	293,133	-
Tyrone	840	0.002196%	-	0.000000%	(0.002196)%	(23,309)	(2,564)	1,287	(24,586)	(3,927)	-	20,658
Union City	1,320	0.003451%	1,320	0.003371%	(0.000080)%	(851)	(94)	47	(897)	(143)	-	754
Valley View	420	0.001098%	240	0.000613%	(0.000485)%	(5,149)	(566)	284	(5,431)	(868)	-	4,564
Valliant	1,020	0.002667%	1,140	0.002911%	0.000244 %	2,595	285	(143)	2,737	437	2,300	-

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Velma	960	0.002510%	1,440	0.003677%	0.001167 %	12,391	1,363	(684)	13,070	2,088	10,982	-
Verden	840	0.002196%	780	0.001992%	(0.000204)%	(2,168)	(238)	120	(2,286)	(365)	-	1,921
Vian	780	0.002039%	1,320	0.003371%	0.001332 %	14,133	1,555	(780)	14,908	2,381	12,526	-
Vici	1,200	0.003137%	1,200	0.003064%	(0.000073)%	(773)	(85)	43	(816)	(130)	-	685
Vinita	54,538	0.142579%	63,050	0.161004%	0.018425 %	195,565	21,511	(10,797)	206,279	32,952	173,327	-
Wagoner	39,897	0.104303%	41,868	0.106913%	0.002611 %	27,712	3,048	(1,530)	29,230	4,669	24,561	-
Wakita	720	0.001882%	1,020	0.002605%	0.000722 %	7,667	843	(423)	8,087	1,292	6,795	-
Walters	19,001	0.049675%	18,835	0.048097%	(0.001578)%	(16,754)	(1,843)	925	(17,672)	(2,823)	-	14,849
Wanette	720	0.001882%	840	0.002145%	0.000263 %	2,788	307	(154)	2,941	470	2,471	-
Wapanucka	-	0.000000%	840	0.002145%	0.002145 %	22,767	2,504	(1,257)	24,015	3,836	20,178	-
Warner	1,200	0.003137%	1,500	0.003830%	0.000693 %	7,358	809	(406)	7,761	1,240	6,521	-
Warr Acres	169,262	0.442499%	172,447	0.440356%	(0.002144)%	(22,754)	(2,503)	1,256	(24,001)	(3,834)	-	20,167
Washington	960	0.002510%	-	0.000000%	(0.002510)%	(26,638)	(2,930)	1,471	(28,098)	(4,488)	-	23,609
Watonga	18,230	0.047658%	17,593	0.044925%	(0.002733)%	(29,012)	(3,191)	1,602	(30,601)	(4,888)	-	25,713
Watts	1,680	0.004392%	840	0.002145%	(0.002247)%	(23,850)	(2,623)	1,317	(25,157)	(4,019)	-	21,138
Waukomis	1,320	0.003451%	1,260	0.003217%	(0.000233)%	(2,477)	(272)	137	(2,613)	(417)	-	2,195
Waurika	960	0.002510%	1,020	0.002605%	0.000095 %	1,008	111	(56)	1,063	170	893	-
Wayne	1,080	0.002823%	960	0.002451%	(0.000372)%	(3,948)	(434)	218	(4,165)	(665)	-	3,499
Waynoka	1,380	0.003608%	1,740	0.004443%	0.000835 %	8,869	975	(490)	9,355	1,494	7,860	-
Weatherford	108,085	0.282564%	109,235	0.278939%	(0.003625)%	(38,481)	(4,233)	2,124	(40,589)	(6,484)	-	34,105
Webbers Falls	660	0.001725%	660	0.001685%	(0.000040)%	(425)	(47)	23	(449)	(72)	-	377
Welch	1,140	0.002980%	-	0.000000%	(0.002980)%	(31,633)	(3,479)	1,746	(33,366)	(5,330)	-	28,036
Weleetka	840	0.002196%	660	0.001685%	(0.000511)%	(5,420)	(596)	299	(5,717)	(913)	-	4,804
Wellston	1,020	0.002667%	1,020	0.002605%	(0.000062)%	(657)	(72)	36	(693)	(111)	-	583
Westville	1,320	0.003451%	1,320	0.003371%	(0.000080)%	(851)	(94)	47	(897)	(143)	-	754
Wetumka	1,200	0.003137%	1,488	0.003800%	0.000663 %	7,041	774	(389)	7,426	1,186	6,240	-
Wewoka	43,497	0.113714%	40,037	0.102238%	(0.011475)%	(121,801)	(13,397)	6,724	(128,474)	(20,523)	-	107,951

See Independent Auditors' Report.

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

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

SCHEDULE OF EMPLOYER ALLOCATIONS

Year Ended June 30, 2016

Entity	2015 Employer Allocations		2016 Employer Allocations		2016 Percentage Change in Proportion	Employer Change in Proportion of June 30, 2015, Net Pension Liability	Employer Change in Proportion of June 30, 2015, Deferred Inflows	Employer Change in Proportion of June 30, 2015, Deferred Outflows	Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows	Amount to Amortize as Pension Expense for June 30, 2016, (ONLY) Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Outflows Due to Changes in Proportion	June 30, 2016, (ONLY) Amount Recorded as Deferred Inflows Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
TOTAL TO BE ALLOCATED	\$ 38,251,340	100.000000%	39,160,870	100.000000%	0.000000%	1,061,408,249	116,747,765	58,597,469	-	-	22,182,878	22,182,878
Whitefield	420	0.001098%	420	0.001072%	(0.000026)%	(271)	(30)	15	(286)	(46)	-	240
Whitehorn	-	0.000000%	-	0.000000%	0.000000 %	-	-	-	-	-	-	-
Wilburton	1,500	0.003921%	1,500	0.003830%	(0.000091)%	(967)	(106)	53	(1,020)	(163)	-	857
Willow	900	0.002353%	960	0.002451%	0.000099 %	1,046	115	(58)	1,104	176	927	-
Wilson	960	0.002510%	-	0.000000%	(0.002510)%	(26,638)	(2,930)	1,471	(28,098)	(4,488)	-	23,609
Wister	1,020	0.002667%	1,200	0.003064%	0.000398 %	4,221	464	(233)	4,453	711	3,741	-
Woodcrest	960	0.002510%	2,160	0.005516%	0.003006 %	31,906	3,509	(1,761)	33,654	5,376	28,278	-
Woodward	170,031	0.444510%	168,135	0.429343%	(0.015166)%	(160,977)	(17,706)	8,887	(169,796)	(27,124)	-	142,672
Wright City	780	0.002039%	1,200	0.003064%	0.001025 %	10,881	1,197	(601)	11,477	1,833	9,644	-
Wyandotte	1,860	0.004863%	1,200	0.003064%	(0.001798)%	(19,087)	(2,099)	1,054	(20,133)	(3,216)	-	16,917
Wynnewood	1,140	0.002980%	1,260	0.003217%	0.000237 %	2,518	277	(139)	2,656	424	2,231	-
Yale	1,140	0.002980%	1,080	0.002758%	(0.000222)%	(2,361)	(260)	130	(2,490)	(398)	-	2,092
Yukon	367,949	0.961926%	400,600	1.022960%	0.061034 %	647,823	71,256	(35,765)	683,314	109,156	574,159	-
Zena	120	0.000313%	-	0.000000%	(0.000313)%	(3,319)	(365)	183	(3,501)	(559)	-	2,942
	<u>\$ 38,251,340</u>	<u>100.000000%</u>	<u>39,160,870</u>	<u>100.000000%</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,182,878</u>	<u>22,182,878</u>

- Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocated amounts will result in immaterial differences.
- Employer-specific allocations due to changes in proportion are for the June 30, 2016, period only. Prior year amortizations due to changes in proportion have not been included.

See Independent Auditors' Report.

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

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Ada	206,384	0.527017%	6,438,640	172,602	804,133	-	976,735	-	410,187	-	410,187	664,879
Adair	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Afton	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Agra	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Alderson	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Aline	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Allen	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Altus	192,783	0.492285%	6,014,319	161,227	751,139	-	912,366	-	383,155	-	383,155	621,062
Alva	51,384	0.131213%	1,603,043	42,973	200,207	-	243,180	-	102,125	-	102,125	165,536
Amber	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Ames	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Anadarko	140,692	0.359266%	4,389,200	117,662	548,175	-	665,837	-	279,623	-	279,623	453,246
Antlers	22,560	0.057608%	703,810	18,867	87,900	-	106,767	-	44,838	-	44,838	72,678
Apache	2,280	0.005822%	71,130	1,907	8,884	-	10,790	-	4,531	-	4,531	7,345
Arapaho	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Ardmore	249,258	0.636497%	7,776,178	208,458	971,180	-	1,179,638	-	495,397	-	495,397	802,998
Arkoma	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Arlington	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Arnett	1,620	0.004137%	50,540	1,355	6,312	-	7,667	-	3,220	-	3,220	5,219
Asher	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Atoka	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Atwood	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Avant	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Barnsdall	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Bartlesville	461,404	1.178226%	14,394,559	385,879	1,797,761	-	2,183,640	-	917,035	-	917,035	1,486,437
Beaver	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Beggs	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Bernice	701	0.001790%	21,875	586	2,732	-	3,318	-	1,394	-	1,394	2,259
Berryhill	30,532	0.077965%	952,511	25,534	118,961	-	144,495	-	60,682	-	60,682	98,360
Bessie	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479

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, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Bethany	182,743	0.466646%	5,701,083	152,830	712,018	-	864,848	-	363,199	-	363,199	588,716
Bethel Acres	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Big Cabin	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Billings	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Binger	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Bixby	187,323	0.478341%	5,843,964	156,661	729,863	-	886,523	-	372,302	-	372,302	603,470
Blackwell	111,243	0.284066%	3,470,479	93,034	433,434	-	526,468	-	221,094	-	221,094	358,375
Blair	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Blanchard	7,661	0.019563%	239,007	6,407	29,850	-	36,257	-	15,226	-	15,226	24,681
Bluejacket	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Boise City	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Bokchito	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Bokoshe	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Boley	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Boswell	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Bowlegs	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Boynton	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Braggs	1,560	0.003984%	48,668	1,305	6,078	-	7,383	-	3,100	-	3,100	5,026
Braman	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Bray	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Bridge Creek	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Bristow	46,458	0.118634%	1,449,363	38,853	181,013	-	219,867	-	92,335	-	92,335	149,667
Broken Arrow	1,552,394	3.964145%	48,430,529	1,298,289	6,048,571	-	7,346,861	-	3,085,367	-	3,085,367	5,001,122
Broken Bow	38,048	0.097158%	1,186,996	31,820	148,246	-	180,066	-	75,620	-	75,620	122,574
Buffalo	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Burbank	420	0.001072%	13,103	351	1,636	-	1,988	-	835	-	835	1,353
Burlington	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Burns Flat	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Butler	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Byars	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Byng	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Byron	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Cache	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Caddo	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Calera	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Calumet	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Calvin	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Camargo	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Canadian	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Caney	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Canton	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Canute	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Capron	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Carmen	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Carnegie	240	0.000613%	7,487	201	935	-	1,136	-	477	-	477	773
Carney	60	0.000153%	1,872	50	234	-	284	-	119	-	119	193
Carter	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Cashion	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Catoosa	39,725	0.101441%	1,239,317	33,223	154,780	-	188,003	-	78,953	-	78,953	127,977
Cedar Country	2,100	0.005362%	65,514	1,756	8,182	-	9,938	-	4,174	-	4,174	6,765
Cement	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Central High	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Central Lincoln	420	0.001072%	13,103	351	1,636	-	1,988	-	835	-	835	1,353
Chandler	59,617	0.152236%	1,859,894	49,859	232,285	-	282,144	-	118,488	-	118,488	192,060
Chattanooga	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Checotah	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Chelsea	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Cherokee	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Cheyenne	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Chickasha	283,273	0.723357%	8,837,359	236,905	1,103,713	-	1,340,618	-	563,002	-	563,002	912,580
Choctaw	43,417	0.110868%	1,354,493	36,310	169,165	-	205,475	-	86,291	-	86,291	139,870
Chouteau	6,823	0.017424%	212,874	5,707	26,586	-	32,293	-	13,562	-	13,562	21,982

See Independent Auditors' Report.

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

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Claremore	392,859	1.003192%	12,256,138	328,553	1,530,690	-	1,859,243	-	780,803	-	780,803	1,265,616
Clayton	120	0.000306%	3,744	100	468	-	568	-	238	-	238	387
Cleo Springs	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Cleveland	30,848	0.078773%	962,381	25,799	120,193	-	145,992	-	61,310	-	61,310	99,379
Clinton	74,663	0.190657%	2,329,283	62,442	290,908	-	353,350	-	148,392	-	148,392	240,531
Cloud Chief	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Coalgate	42,853	0.109427%	1,336,892	35,838	166,967	-	202,805	-	85,169	-	85,169	138,053
Colbert	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Colcord	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Cole	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Collinsville	118,191	0.301810%	3,687,254	98,845	460,507	-	559,353	-	234,904	-	234,904	380,760
Collinsville RFPD	16,626	0.042457%	518,697	13,905	64,781	-	78,686	-	33,045	-	33,045	53,563
Colony	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Comanche	22,361	0.057100%	697,603	18,701	87,125	-	105,826	-	44,442	-	44,442	72,037
Commerce	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Copan	300	0.000766%	9,359	251	1,169	-	1,420	-	596	-	596	966
Cordell	5,382	0.013744%	167,912	4,501	20,971	-	25,472	-	10,697	-	10,697	17,339
Corn	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Country Corner	-	0.000000%	-	-	-	-	-	-	-	-	-	-
County Fire Departments	89,220	0.227829%	2,783,426	74,616	347,627	-	422,243	-	177,324	-	177,324	287,427
Covington	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Coweta	133,294	0.340377%	4,158,431	111,476	519,354	-	630,830	-	264,921	-	264,921	429,416
Cowlington	300	0.000766%	9,359	251	1,169	-	1,420	-	596	-	596	966
Coyle	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Crescent	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Cromwell	480	0.001226%	14,975	401	1,870	-	2,272	-	954	-	954	1,546
Crowder	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Cushing	142,175	0.363053%	4,435,475	118,903	553,954	-	672,857	-	282,571	-	282,571	458,024
Custer City	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Cyril	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Dacoma	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Davenport	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Davidson	120	0.000306%	3,744	100	468	-	568	-	238	-	238	387
Davis	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Deer Creek	13,779	0.035186%	429,877	11,524	53,688	-	65,212	-	27,386	-	27,386	44,391
Del City	219,878	0.561474%	6,859,613	183,887	856,709	-	1,040,596	-	437,006	-	437,006	708,350
Delaware	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Depew	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Devol	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Dewar	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Dewey	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Dibble	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Dickson	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Dill City	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Dover	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Drummond	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Drumright	23,476	0.059949%	732,403	19,634	91,471	-	111,105	-	46,659	-	46,659	75,631
Duncan	327,857	0.837206%	10,228,267	274,192	1,277,426	-	1,551,617	-	651,613	-	651,613	1,056,210
Durant	254,814	0.650686%	7,949,524	213,105	992,830	-	1,205,934	-	506,441	-	506,441	820,898
Dustin	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Eakly	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Earlsboro	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
East Duke	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Edmond	1,474,042	3.764068%	45,986,170	1,232,763	5,743,291	-	6,976,054	-	2,929,644	-	2,929,644	4,748,708
El Reno	246,394	0.629183%	7,686,823	206,063	960,020	-	1,166,083	-	489,705	-	489,705	793,771
Eldorado	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Elgin	7,722	0.019719%	240,910	6,458	30,088	-	36,546	-	15,348	-	15,348	24,877
Elk City	166,927	0.426260%	5,207,678	139,604	650,396	-	789,999	-	331,766	-	331,766	537,765
Elmore City	1,980	0.005056%	61,771	1,656	7,715	-	9,371	-	3,935	-	3,935	6,379
Empire City	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Enid	731,156	1.867058%	22,810,118	611,477	2,848,794	-	3,460,271	-	1,453,166	-	1,453,166	2,355,460
Erick	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Eufaula	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Fairfax	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Fairland	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Fairmont	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Fairview	4,866	0.012426%	151,810	4,070	18,960	-	23,029	-	9,671	-	9,671	15,676
Fargo	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Fletcher	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Forest Park	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Forgan	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Fort Cobb	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Fort Gibson	14,593	0.037264%	455,258	12,204	56,858	-	69,062	-	29,003	-	29,003	47,012
Fort Supply	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Foss	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Foyil	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Francis	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Frederick	45,888	0.117178%	1,431,575	38,377	178,792	-	217,168	-	91,201	-	91,201	147,830
Freedom	2,520	0.006435%	78,617	2,108	9,819	-	11,926	-	5,008	-	5,008	8,118
Gage	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Garber	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Gate	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Geary	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Geronimo	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Glencoe	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Glenpool	131,320	0.335335%	4,096,831	109,825	511,660	-	621,485	-	260,997	-	260,997	423,054
Goldsby	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Goltry	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Goodwell	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Gooseneck Bend	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Gore	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Gotebo	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Gracemont	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Grandfield	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Granite	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Greenfield	60	0.000153%	1,872	50	234	-	284	-	119	-	119	193
Grove	33,801	0.086313%	1,054,494	28,268	131,698	-	159,966	-	67,179	-	67,179	108,891
Guthrie	199,586	0.509656%	6,226,541	166,916	777,643	-	944,560	-	396,675	-	396,675	642,977
Guymon	141,487	0.361297%	4,414,019	118,328	551,274	-	669,602	-	281,204	-	281,204	455,809
Haileyville	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Hammon	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Happyland	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Hardesty	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Harrah	31,005	0.079173%	967,270	25,930	120,804	-	146,734	-	61,622	-	61,622	99,884
Hartshorne	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Haskell	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Hauana	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Haworth	1,560	0.003984%	48,668	1,305	6,078	-	7,383	-	3,100	-	3,100	5,026
Healdton	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Heavener	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Helena	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Hennessey	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Hennepin	2,220	0.005669%	69,258	1,857	8,650	-	10,506	-	4,412	-	4,412	7,152
Henryetta	71,575	0.182773%	2,232,959	59,860	278,878	-	338,738	-	142,255	-	142,255	230,584
Hickory	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Hickory Hills	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Hinton	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Hitchcock	1,860	0.004750%	58,027	1,556	7,247	-	8,803	-	3,697	-	3,697	5,992
Hobart	23,022	0.058789%	718,238	19,254	89,702	-	108,956	-	45,757	-	45,757	74,168
Hochatown	300	0.000766%	9,359	251	1,169	-	1,420	-	596	-	596	966
Holdenville	32,836	0.083848%	1,024,389	27,461	127,938	-	155,399	-	65,261	-	65,261	105,782
Hollis	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Hominy	16,537	0.042227%	515,897	13,830	64,431	-	78,261	-	32,866	-	32,866	53,274
Hooker	-	0.000000%	-	-	-	-	-	-	-	-	-	-

See Independent Auditors' Report.

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

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN

Administered by

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Howe	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Hugo	75,290	0.192258%	2,348,841	62,966	293,351	-	356,317	-	149,638	-	149,638	242,550
Hulbert	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Hunter	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Hwy 51 W	1,560	0.003984%	48,668	1,305	6,078	-	7,383	-	3,100	-	3,100	5,026
Hydro	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Idabel	52,961	0.135238%	1,652,227	44,292	206,349	-	250,641	-	105,259	-	105,259	170,615
Indianoma	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Inola	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Jacktown	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Jay	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Jenks	128,548	0.328256%	4,010,356	107,507	500,860	-	608,367	-	255,488	-	255,488	414,125
Jennings	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Jet	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Kansas	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Kaw City	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Kellyville	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Keota	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Ketchum	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Keyes	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Kiefer	2,119	0.005412%	66,113	1,772	8,257	-	10,029	-	4,212	-	4,212	6,827
Kingfisher	106,052	0.270811%	3,308,540	88,693	413,209	-	501,902	-	210,777	-	210,777	341,652
Kingston	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Kinta	480	0.001226%	14,975	401	1,870	-	2,272	-	954	-	954	1,546
Kiowa	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Konawa	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Krebs	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Kremlin	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Lahoma	180	0.000460%	5,616	151	701	-	852	-	358	-	358	580
Lamar	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Lamont	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706

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, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Langley	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Laverne	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Lawton	1,200,532	3.065642%	37,453,398	1,004,023	4,677,619	-	5,681,641	-	2,386,046	-	2,386,046	3,867,581
Leedey	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Lenapah	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Lexington	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Lindsay	53,642	0.136978%	1,673,479	44,861	209,004	-	253,865	-	106,612	-	106,612	172,810
Little Axe	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Loco	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Locust Grove	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Lone Grove	12,052	0.030777%	376,004	10,080	46,960	-	57,039	-	23,954	-	23,954	38,828
Lone Wolf	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Longdale	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Luther	24,680	0.063023%	769,964	20,641	96,162	-	116,803	-	49,052	-	49,052	79,509
Macomb	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Madill	27,767	0.070904%	866,241	23,222	108,186	-	131,408	-	55,186	-	55,186	89,451
Manchester	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Mangum	23,566	0.060176%	735,183	19,708	91,818	-	111,526	-	46,836	-	46,836	75,918
Manitou	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Mannford	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Mannsville	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Maple	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Maramec	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Marietta	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Marland	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Marlow	22,837	0.058317%	712,461	19,099	88,981	-	108,080	-	45,389	-	45,389	73,572
Marshall	1,680	0.004290%	52,412	1,405	6,546	-	7,951	-	3,339	-	3,339	5,412
Maud	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Maysville	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
McAlester	298,330	0.761807%	9,307,102	249,498	1,162,380	-	1,411,878	-	592,928	-	592,928	961,087
McCurtain	180	0.000460%	5,616	151	701	-	852	-	358	-	358	580

See Independent Auditors' Report.

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN

Administered by

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
McKey	3,000	0.007661%	93,592	2,509	11,689	-	14,198	-	5,962	-	5,962	9,665
McLoud	13,258	0.033855%	413,616	11,088	51,657	-	62,745	-	26,350	-	26,350	42,712
Medford	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Meeker	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Meno	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Miami	162,264	0.414351%	5,062,191	135,703	632,226	-	767,929	-	322,497	-	322,497	522,741
Midwest City	1,028,600	2.626602%	32,089,584	860,234	4,007,723	-	4,867,956	-	2,044,333	-	2,044,333	3,313,693
Milburn	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Mill Creek	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Millerton	240	0.000613%	7,487	201	935	-	1,136	-	477	-	477	773
Minco	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Monkey Island	18,891	0.048240%	589,353	15,799	73,605	-	89,404	-	37,546	-	37,546	60,859
Moore	943,858	2.410207%	29,445,848	789,362	3,677,542	-	4,466,904	-	1,875,909	-	1,875,909	3,040,691
Mooreland	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Morgans Corner	420	0.001072%	13,103	351	1,636	-	1,988	-	835	-	835	1,353
Morris	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Morrison	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Mounds	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Mountain Park	300	0.000766%	9,359	251	1,169	-	1,420	-	596	-	596	966
Mountain View	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Muldrow	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Mulhall	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Muskogee	669,464	1.709522%	20,885,484	559,882	2,608,424	-	3,168,306	-	1,330,553	-	1,330,553	2,156,715
Mustang	177,872	0.454207%	5,549,117	148,757	693,039	-	841,795	-	353,518	-	353,518	573,023
Nash	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Newcastle	135,287	0.345464%	4,220,589	113,142	527,117	-	640,259	-	268,881	-	268,881	435,834
Newkirk	32,873	0.083944%	1,025,557	27,492	128,084	-	155,576	-	65,335	-	65,335	105,903
Nichols Hills	121,105	0.309249%	3,778,139	101,282	471,858	-	573,140	-	240,694	-	240,694	390,145
Nicoma Park	15,200	0.038814%	474,197	12,712	59,223	-	71,935	-	30,210	-	30,210	48,967
Noble	85,045	0.217169%	2,653,187	71,125	331,361	-	402,486	-	169,027	-	169,027	273,978
Norman	1,616,694	4.128341%	50,436,541	1,352,065	6,299,105	-	7,651,171	-	3,213,164	-	3,213,164	5,208,271

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, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Nowata	19,463	0.049700%	607,186	16,277	75,833	-	92,110	-	38,682	-	38,682	62,700
NW Rogers	122,444	0.312668%	3,819,912	102,401	477,075	-	579,477	-	243,355	-	243,355	394,459
Oak Cliff	20,935	0.053459%	653,115	17,508	81,569	-	99,077	-	41,608	-	41,608	67,443
Oak Grove	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oak Grove FPD	2,160	0.005516%	67,386	1,806	8,416	-	10,222	-	4,293	-	4,293	6,959
Oak Grove Rural	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oakwood	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Oilton	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Okarche	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Okay	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Okeene	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Okemah	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Oklahoma City	10,700,265	27.323869%	333,819,677	8,948,789	41,691,307	-	50,640,096	-	21,266,671	-	21,266,671	34,471,500
Okmulgee	142,176	0.363057%	4,435,522	118,904	553,960	-	672,864	-	282,574	-	282,574	458,029
Oktaha	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Olustee	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Optima	120	0.000306%	3,744	100	468	-	568	-	238	-	238	387
Orlando	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Owasso	521,148	1.330786%	16,258,410	435,843	2,030,540	-	2,466,384	-	1,035,776	-	1,035,776	1,678,906
Paden	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Panama	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Paoli	1,136	0.002901%	35,440	950	4,426	-	5,376	-	2,258	-	2,258	3,660
Pauls Valley	60,148	0.153592%	1,876,459	50,303	234,354	-	284,657	-	119,544	-	119,544	193,770
Pawhuska	33,167	0.084695%	1,034,727	27,738	129,229	-	156,967	-	65,919	-	65,919	106,850
Pawnee	8,351	0.021324%	260,515	6,984	32,536	-	39,520	-	16,597	-	16,597	26,902
Perkins	10,492	0.026791%	327,312	8,774	40,879	-	49,653	-	20,852	-	20,852	33,799
Pernell	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Perry	66,609	0.170091%	2,078,031	55,706	259,529	-	315,235	-	132,385	-	132,385	214,585
Piedmont	25,613	0.065404%	799,056	21,421	99,795	-	121,216	-	50,906	-	50,906	82,514
Pink	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Pocola	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639

See Independent Auditors' Report.

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN

Administered by

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Ponca City	486,603	1.242575%	15,180,723	406,953	1,895,946	-	2,302,900	-	967,119	-	967,119	1,567,620
Pond Creek	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Porter	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Porum	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Poteau	29,724	0.075903%	927,312	24,859	115,814	-	140,672	-	59,076	-	59,076	95,758
Prague	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Prue	420	0.001072%	13,103	351	1,636	-	1,988	-	835	-	835	1,353
Pryor	83,391	0.212946%	2,601,588	69,741	324,917	-	394,658	-	165,740	-	165,740	268,650
Purcell	78,783	0.201177%	2,457,809	65,887	306,960	-	372,847	-	156,580	-	156,580	253,803
Putnam	120	0.000306%	3,744	100	468	-	568	-	238	-	238	387
Quapaw	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Quinton	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Ralston	600	0.001532%	18,718	502	2,338	-	2,840	-	1,192	-	1,192	1,933
Ramona	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Ratliff City	2,280	0.005822%	71,130	1,907	8,884	-	10,790	-	4,531	-	4,531	7,345
Rattan	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Ravia	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Red Oak	2,160	0.005516%	67,386	1,806	8,416	-	10,222	-	4,293	-	4,293	6,959
Redrock	1,680	0.004290%	52,412	1,405	6,546	-	7,951	-	3,339	-	3,339	5,412
Reydon	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
RFPD 1 Sequoyah	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Richland	1,680	0.004290%	52,412	1,405	6,546	-	7,951	-	3,339	-	3,339	5,412
Ringling	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Ringwood	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Ripley	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Rocky	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Roff	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Roland	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Rolling Hills	6,480	0.016547%	202,159	5,419	25,248	-	30,667	-	12,879	-	12,879	20,876
Roosevelt	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Rush Springs	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866

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, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Ryan	900	0.002298%	28,078	753	3,507	-	4,259	-	1,789	-	1,789	2,899
Salina	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Sallisaw	34,886	0.089085%	1,088,360	29,176	135,927	-	165,103	-	69,336	-	69,337	112,388
Sand Springs	291,392	0.744089%	9,090,642	243,695	1,135,346	-	1,379,041	-	579,138	-	579,138	938,734
Sapulpa	372,588	0.951429%	11,623,741	311,601	1,451,709	-	1,763,309	-	740,514	-	740,514	1,200,312
Savanna	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Sayre	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Seiling	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Seminole	121,002	0.308987%	3,774,941	101,196	471,459	-	572,655	-	240,490	-	240,490	389,815
Sentinel	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Sequoyah County	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Shady Point	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Shattuck	1,680	0.004290%	52,412	1,405	6,546	-	7,951	-	3,339	-	3,339	5,412
Shawnee	461,580	1.178677%	14,400,062	386,026	1,798,448	-	2,184,474	-	917,386	-	917,386	1,487,006
Shidler	1,680	0.004290%	52,412	1,405	6,546	-	7,951	-	3,339	-	3,339	5,412
Skiatook	125,330	0.320038%	3,909,946	104,815	488,320	-	593,135	-	249,091	-	249,091	403,756
Slaughterville	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Snyder	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Soper	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
South Coffeyville	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Spavinaw	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Spencer	25,556	0.065258%	797,265	21,372	99,572	-	120,944	-	50,791	-	50,791	82,329
Sperry	2,520	0.006435%	78,617	2,108	9,819	-	11,926	-	5,008	-	5,008	8,118
Spiro	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Springer	1,620	0.004137%	50,540	1,355	6,312	-	7,667	-	3,220	-	3,220	5,219
Sterling	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Stigler	1,380	0.003524%	43,052	1,154	5,377	-	6,531	-	2,743	-	2,743	4,446
Stillwater	690,539	1.763340%	21,542,978	577,508	2,690,539	-	3,268,047	-	1,372,440	-	1,372,440	2,224,611
Stilwell	7,439	0.018997%	232,087	6,222	28,986	-	35,207	-	14,786	-	14,786	23,966
Stonebluff	540	0.001379%	16,847	452	2,104	-	2,556	-	1,073	-	1,073	1,740
Stonewall	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513

See Independent Auditors' Report.

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OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN

Administered by

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Stratford	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Stringtown	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Stroud	1,920	0.004903%	59,899	1,606	7,481	-	9,087	-	3,816	-	3,816	6,185
Stuart	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Sulphur	55,415	0.141506%	1,728,797	46,344	215,912	-	262,257	-	110,137	-	110,137	178,522
Summit	120	0.000306%	3,744	100	468	-	568	-	238	-	238	387
SW Lincoln	12,777	0.032626%	398,595	10,685	49,781	-	60,466	-	25,393	-	25,393	41,160
Sweetwater	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Taft	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Tahlequah	99,469	0.254001%	3,103,156	83,187	387,559	-	470,747	-	197,692	-	197,691	320,443
Talihina	720	0.001839%	22,462	602	2,805	-	3,407	-	1,431	-	1,431	2,320
Taloga	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Tecumseh	24,417	0.062349%	761,732	20,420	95,134	-	115,554	-	48,528	-	48,528	78,659
Temple	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Terral	2,340	0.005975%	73,002	1,957	9,117	-	11,074	-	4,651	-	4,651	7,538
Texhoma	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639
Texola	480	0.001226%	14,975	401	1,870	-	2,272	-	954	-	954	1,546
The Village	183,004	0.467314%	5,709,242	153,049	713,037	-	866,086	-	363,719	-	363,719	589,558
Thomas	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Tipton	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Tishomingo	13,111	0.033479%	409,024	10,965	51,084	-	62,048	-	26,058	-	26,058	42,237
Tonkawa	41,372	0.105647%	1,290,709	34,600	161,199	-	195,799	-	82,227	-	82,227	133,284
Tryon	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Tulsa	6,516,621	16.640645%	203,301,169	5,449,946	25,390,629	-	30,840,575	-	12,951,721	-	12,951,721	20,993,658
Tushka	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Tuttle	64,595	0.164947%	2,015,179	54,021	251,679	-	305,700	-	128,381	-	128,381	208,095
Tyrone	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Union City	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Valley View	240	0.000613%	7,487	201	935	-	1,136	-	477	-	477	773
Valliant	1,140	0.002911%	35,565	953	4,442	-	5,395	-	2,266	-	2,266	3,673
Velma	1,440	0.003677%	44,924	1,204	5,611	-	6,815	-	2,862	-	2,862	4,639

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, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Verden	780	0.001992%	24,334	652	3,039	-	3,691	-	1,550	-	1,550	2,513
Vian	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Vici	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Vinita	63,050	0.161004%	1,967,004	52,730	245,662	-	298,392	-	125,312	-	125,312	203,120
Wagoner	41,868	0.106913%	1,306,177	35,015	163,131	-	198,146	-	83,213	-	83,213	134,881
Wakita	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Walters	18,835	0.048097%	587,602	15,752	73,387	-	89,139	-	37,434	-	37,434	60,678
Wanette	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Wapanucka	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Warner	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Warr Acres	172,447	0.440356%	5,379,890	144,220	671,904	-	816,124	-	342,737	-	342,737	555,548
Washington	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Watonga	17,593	0.044925%	548,851	14,713	68,547	-	83,260	-	34,966	-	34,966	56,676
Watts	840	0.002145%	26,206	703	3,273	-	3,975	-	1,669	-	1,669	2,706
Waukomis	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Waurika	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Wayne	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Waynoka	1,740	0.004443%	54,283	1,455	6,780	-	8,235	-	3,458	-	3,458	5,606
Weatherford	109,235	0.278939%	3,407,833	91,355	425,610	-	516,965	-	217,103	-	217,103	351,906
Webbers Falls	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Welch	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Weleetka	660	0.001685%	20,590	552	2,572	-	3,124	-	1,312	-	1,312	2,126
Wellston	1,020	0.002605%	31,821	853	3,974	-	4,827	-	2,027	-	2,027	3,286
Westville	1,320	0.003371%	41,180	1,104	5,143	-	6,247	-	2,623	-	2,623	4,252
Wetumka	1,488	0.003800%	46,431	1,245	5,799	-	7,044	-	2,958	-	2,958	4,795
Wewoka	40,037	0.102238%	1,249,069	33,484	155,998	-	189,482	-	79,574	-	79,574	128,984
Whitefield	420	0.001072%	13,103	351	1,636	-	1,988	-	835	-	835	1,353
Whitehorn	-	0.000000%	-	-	-	-	-	-	-	-	-	-
Wilburton	1,500	0.003830%	46,796	1,254	5,844	-	7,099	-	2,981	-	2,981	4,832
Willow	960	0.002451%	29,949	803	3,740	-	4,543	-	1,908	-	1,908	3,093
Wilson	-	0.000000%	-	-	-	-	-	-	-	-	-	-

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

SCHEDULE OF PENSION AMOUNTS BY PARTICIPATING EMPLOYER

Year Ended June 30, 2016

Entity	Employer Allocations		Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Total Employer Proportionate Share of Allocable Pension Plan Expense, Excluding that Attributable to Employer-Paid Member Contributions and Employer-Specific Amounts	
	Employer Contributions	Employer Allocation Percentage	June 30, 2016, Net Pension Liability @7.5% Discount	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Plan Experience	Net Difference Between Projected and Actual Plan Investment Earnings on Pension Plan Investments	Changes in Assumptions		Total Deferred Inflows of Resources
TOTAL TO BE ALLOCATED	\$ 39,160,870	100%	1,221,714,507	32,750,811	152,582,002	-	185,332,813	-	77,831,844	-	77,831,844	126,158,924
Wister	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Woodcrest	2,160	0.005516%	67,386	1,806	8,416	-	10,222	-	4,293	-	4,293	6,959
Woodward	168,135	0.429343%	5,245,352	140,613	655,101	-	795,714	-	334,166	-	334,166	541,655
Wright City	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Wyandotte	1,200	0.003064%	37,437	1,004	4,676	-	5,679	-	2,385	-	2,385	3,866
Wynnewood	1,260	0.003217%	39,309	1,054	4,909	-	5,963	-	2,504	-	2,504	4,059
Yale	1,080	0.002758%	33,693	903	4,208	-	5,111	-	2,146	-	2,146	3,479
Yukon	400,600	1.022960%	12,497,650	335,028	1,560,853	-	1,895,880	-	796,190	-	796,190	1,290,555
Zena	-	0.000000%	-	-	-	-	-	-	-	-	-	-
	<u>\$ 39,160,870</u>	<u>100.0000%</u>	<u>1,221,714,507</u>	<u>32,750,811</u>	<u>152,582,002</u>	<u>-</u>	<u>185,332,813</u>	<u>-</u>	<u>77,831,844</u>	<u>-</u>	<u>77,831,844</u>	<u>126,158,924</u>

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

See Independent Auditors' Report.

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

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

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

June 30, 2016

(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, 2016, there were 471 cities, 25 fire protection districts, and 126 county fire departments participating in the System. For report purposes, the System is deemed to be the administrator of the Oklahoma Firefighters Pension and Retirement Plan (the “Plan”). The State of Oklahoma (the “State”) remits, through the Oklahoma Insurance Department, a portion of the insurance premium taxes collected by authority of the State. As a result of these contributions, the State is considered a non-employer contributing entity to the Plan.

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

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

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

See Independent Auditors’ Report.

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

(1) SYSTEM STRUCTURE AND OPERATIONS, CONTINUED

As interpreted through GASB 68, the State is considered a non-employer contributing entity. The State contributes a portion of the insurance premium tax collected through its taxing authority. Presently, this contribution is 36% of insurance premium tax collected by the State. For the fiscal year ended June 30, 2016, the State's contribution to the System totaled \$92,330,270. 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 2016.

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

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

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

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, 2016. The System's actuarial report is dated July 1, 2016.

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, 2016, the membership's remaining service life was 6.26 years.

See Independent Auditors' Report.

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

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

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES

GASB 68 requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense, excluding that attributable to employer-paid member contributions and employer-specific amounts. The employer allocation percentages presented in the Schedules are based on the ratio of the contributions as an individual employer to total contributions to the Plan during the years ended June 30, 2016 and 2015. Due to the effects of rounding for presentation purposes, certain column totals and certain amounts in allocated columns and direct calculations of allocation amounts result in immaterial differences.

Employer Allocations

Employer Contributions

Employer contributions represent each participating employer's actual contributions to the Plan for the fiscal year. Contributions are calculated on a cash basis and only include actual payments received between July 1, 2015, and June 30, 2016.

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.

2016 Percentage Change in Proportion shows the difference between each employer's proportion determined for fiscal year 2016 and that of fiscal year 2015.

Employer Change in Proportion of June 30, 2015, Net Pension Liability represents each employer's increase or decrease in proportionate share of the net pension liability calculated for fiscal year 2015.

Employer Change in Proportion of June 30, 2015, Deferred Inflows represents each employer's increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2015.

Employer Change in Proportion of June 30, 2015, Deferred Outflows represents each employer's increase or decrease in proportionate share of the deferred outflows determined in fiscal year 2015.

See Independent Auditors' Report.

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

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

Total Change in Proportionate Share of June 30, 2015, Net Pension Liability and Deferred Inflows and Outflows shows the combined total of proportionate share changes for each employer for fiscal year 2015, to be amortized as part of pension expense commencing in 2016. This change in proportion is then amortized over the remaining service life of the System’s members, with the remaining unamortized balance presented as either a deferred inflow or deferred outflow due to changes in proportion. This schedule presents proportionate change totals only for the year ended June 30, 2016. **Prior year proportionate changes are not included in these totals.**

Net Pension Liability

The total pension liability was calculated using a discount rate of 7.5%. For the fiscal year ended June 30, 2016, the System had a net pension liability of \$1,221,714,507 to be allocated proportionately among participating employers. The System’s net pension liability at June 30, 2016, was calculated as follows:

Total pension liability	\$ 3,477,473,104
Plan fiduciary net position	<u>2,255,758,597</u>
Employer' net pension liability	<u>\$ 1,221,714,507</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>64.87%</u>

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

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Employers' net pension liability	<u>\$ 1,546,589,343</u>	<u>1,221,714,507</u>	<u>949,335,445</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, 2016, the System experienced a loss over expected experience, resulting in a system-wide deferred outflow for plan experience of \$19,681,640. 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 6.26 years, and amortized over that period, with the current year amount included in the determination of pension expense. For fiscal year 2016, \$3,144,032 was included as a component of the calculation for pension expense, with the remaining balance of \$16,537,608 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 2016.

See Independent Auditors' Report.

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

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

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

Deferred Inflows and Outflows of Resources, Continued

Net Difference between Projected and Actual Plan Investment Earnings

Each annual actuarial valuation estimates the expected return for the Plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal year 2016, the System's estimated investment return was \$169,690,728. Actual investment earnings for fiscal year 2016 were \$14,238,895, short of the expected return by \$155,451,833. This amount is amortized over 5 years, resulting in \$13,090,367 used as a component of pension expense for fiscal year 2016, with the remaining balance of \$124,361,466 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, 2016, 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, 2015, and June 30, 2016. Proportionate changes are then multiplied by the June 30, 2015, net pension liability, deferred outflows, and deferred inflows to determine the net effect of a change in proportion of each employer's pension expense for the current year, as well as remaining deferred inflows or deferred outflows to be amortized over future periods.

See Independent Auditors' Report.

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

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

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

Deferred Inflows and Outflows of Resources, Continued

The following table (excluding any employer-specific amounts) presents the fiscal amounts determined and their effect on pension expense, deferred inflows, and deferred outflows, respectively, as well as remaining unamortized deferral balances at June 30, 2016.

	Total Fiscal (Gains)/Losses	Amount Included in 2016 Pension Expense Calculation	Deferred Inflows Balance for 2016	Deferred Outflows Balance for 2016	Amortization Period (Years)
Differences between Expected and Actual Experience					
2014	\$ 29,064,592	4,562,730	-	15,376,402	6.37
2015	1,225,109	194,154	-	836,801	6.31
2016	19,681,640	3,144,032	-	16,537,608	6.26
Differences between Projected and Actual Earnings					
2014	(194,579,607)	(38,915,921)	(77,831,844)	-	5
2015	47,034,228	9,406,846	-	28,220,536	5
2016	155,451,833	31,090,367	-	124,361,466	5
			<u>\$(77,831,844)</u>	<u>185,332,813</u>	

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

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

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

Deferred Inflows and Outflows of Resources, Continued

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

<u>Year Ending June 30:</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2017	\$ (38,915,921)	48,398,129
2018	(38,915,923)	48,398,129
2019	-	48,398,127
2020	-	36,116,763
2021	-	3,204,217
2022	-	817,448
	<u>\$ (77,831,844)</u>	<u>185,332,813</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**

(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, 2016, the Plan’s collective pension expense allocated to all participating employers was \$126,158,924. This amount as of June 30, 2016, was calculated as follows:

Service cost	\$ 60,823,560
Interest on total pension liability	248,081,554
Expensed portion of differences between expected and actual experience	7,900,916
Changes in assumptions	-
Employee contributions	(24,531,971)
Projected earnings on pension plan investments	(169,690,728)
Differences between projected and actual earnings on plan investments	1,581,292
Pension plan administrative expense	1,994,301
Other changes in fiduciary net position	<u>-</u>
 Total Plan (collective) pension expense	 <u>\$ 126,158,924</u>

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

See Independent Auditors’ Report.

OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT PLAN
Administered by
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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, 2016, is as follows:

	Increase (Decrease) in Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at June 30, 2015	\$ 3,344,974,631	2,283,566,382	1,061,408,249
Changes for the year:			
Service cost	60,823,560	-	60,823,560
Interest	248,081,554	-	248,081,554
Difference between expected and actual experience	19,681,640	-	19,681,640
Contributions—employer/municipalities	-	39,173,661	(39,173,661)
Contributions—State of Oklahoma, a non-employer contributing entity	-	92,330,270	(92,330,270)
Contributions—employee	-	24,531,971	(24,531,971)
Net investment income	-	14,238,895	(14,238,895)
Benefit payments, including refunds	(196,088,281)	(196,088,281)	-
Administrative expense	-	(1,994,301)	1,994,301
Other changes	-	-	-
Balances at June 30, 2016	<u>\$ 3,477,473,104</u>	<u>2,255,758,597</u>	<u>1,221,714,507</u>

See Independent Auditors' Report.

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

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

(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS

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

The Schedules also do not consider any other employer contributions that have not been received by the Plan in the plan year ended June 30, 2016.

(6) COUNTY FIRE DEPARTMENTS

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

(7) CONTRIBUTIONS DURING THE MEASUREMENT PERIOD

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

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

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

See Independent Auditors' Report.